CÔNG TY CỔ PHẦN HỒNG HÀ VIỆT NAM

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# INTERIM CONSOLIDATED FINANCIAL STATEMENTS

## HONGHA VIETNAM JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

(Reviewed)

## CONTENTS

## REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Hong Ha Vietnam Joint Stock Company ("the Company") presents its report and the Company's Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

### THE COMPANY

Hongha Vietnam Joint Stock Company, formerly known as Hong Ha Investment and Construction Joint Stock Company, was a State-owned enterprise converted into a joint stock company under Decision No. 2076/QD-BXD dated 28 December 2004 of the Ministry of Construction. The Company operates under the Joint Stock Company Business Registration Certificate No. 0100109674 issued by the Hanoi Department of Planning and Investment for the first time on 14 March 2005 and changed for the 21st time on 6 November 2024.

The Company's head office is located at: Executive Building, Tu Hiep New Urban Area, Yen So Ward, Hanoi.

### BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, Board of Management and Board of Supervision during the period and at the reporting date are:

**Board of Directors**

| | | |
|---|---|---|
| Mrs. Nguyen Thi Huyen Trang | Chairman | |
| Mrs. Nguyen Thi Thuy Huyen | Member | |
| Mrs. Tran Thị Thanh Binh | Member | |

**Board of Management**

| | | |
|---|---|---|
| Mrs. Nguyen Thi Thuy Huyen | General Director | |
| Mrs. Tran Thi Thanh Binh | Deputy General Director | |

**Board of Supervision**

| | | |
|---|---|---|
| Mr. Nguyen Quoc Tuan | Head | |
| Mrs. Truong My Hanh | Member | |
| Mrs. Chu Thi Phuong Lan | Member | (Appointed on 12 June 2026) |
| Mrs. Nguyen Thi Huong | Member | (Resigned on 12 June 2026) |

### LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Consolidated Financial Statements is Mrs. Nguyen Thi Thuy Huyen - General Director.

Mrs. Tran Thị Thanh Binh - Deputy General Director is authorized by Mrs. Nguyen Thi Thuy Huyen – Gerenal Director to sign these Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026, pursuant to Power of Attorney No 03/2024/UQ-HHVN dated 01 November 2024.

### AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the audit of Interim Consolidated Financial Statements for the Company.

### STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and Board of Directors to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

**OTHER COMMITMENTS**

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

CÔNG TY CỔ PHẦN HỒNG HÀ VIỆT NAM

**Tran Thi Thanh Binh**
Deputy General Director (Pursuant to Power of Attorney No 03/2024/UQ-HHVN dated 01 November 2024)
*Approved, 11 August 2026*

aasc
since 1991

No: 110826.002/BCTC.KT5

# REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**Kính gửi: Shareholders, Board of Directors and Board of Management**
**Hongha Vietnam Joint Stock Company**

We have reviewed the Interim Consolidated Financial Statements of Hongha Vietnam Joint Stock Company prepared on 11 August 2026, from page 06 to page 33, including: Interim Consolidated Statement of financial position as at 30 June 2026, Interim Consolidated Statement of income, Interim Consolidated Statement of cash flows for the six-month period then ended and Notes to Interim Consolidated Financial Statements.

**Board of Management' Responsibility**

The Board of Management is responsible for the preparation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim 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 the accompanying Interim Consolidated Financial Statements. However, because of the matters described in the section "Basis for Disclaimer of Conclusion", we were unable to obtain sufficient appropriate evidence to provide a basis for a conclusion on the interim consolidated financial statements.

**Basis for Disclaimer of Conclusion**

1. As disclosed in Note 10 – "Long-term unallocated expenses", the Company is recording the item "Payment under Capital Transfer Agreement No. 01/HDCN" with a carrying amount of VND 32,511,250,000. This represents the remaining value of the transaction in which the Company acquired a 20% equity interest from Mr. Nguyen Tat Lac in Chackkaphanh Mining Group Co., Ltd. (now Huatangnai Mining Group Co., Ltd.) in 2010 at a total cost of VND 77,022,500,000. The Company had previously recognized impairment losses totaling VND 44,511,250,000 in its financial statements up to the year 2016. We were unable to obtain sufficient and appropriate documentation to assess whether the remaining balance has been fully impaired, or to determine the potential impact of this matter on the accompanying interim consolidated financial statements.

2. We were unable to assess the recoverability of the amount of VND 11,347,160,000 that the Company had advanced to Phong Thinh Co., Ltd. under the CopperOre Flotation Line Contract No. 09/2010 dated 08 September 2010 and its related appendices (Note No. 7(1)). Accordingly, we are unable to determine whether any adjustments to the Provision for Doubtful Debts and other related items in the accompanying interim consolidated financial statements are necessary.

3. The Company was unable to obtain the Interim Financial Statements for the accounting period from 01 January 2026 to 30 June 2026 of Viet Lao General Trading Joint Stock Company and has not considered any provision for impairment of its financial investment in this investee, with a carrying amount of VND 4,200,500,000 (Note 4). We were not provided with sufficient documentation to evaluate the potential impact of this matter on the accompanying Interim Consolidated Financial Statements.

4. We were unable to obtain the necessary documents to evaluate the recoverability of overdue trade receivables with a balance of VND 3.5 billion as at 30 June 2026. Therefore, we are unable to determine whether any adjustments to the Provision for doubtful debts or other related items in the accompanying Interim Consolidated Financial Statements are required.

5. The Company did not recognise a guarantee expense of VND 656 for the period from 1 January 2025 to 30 June 2025 in the comparative figures. Consequently, in the condensed Interim Consolidated Statement of Income for the previous period (from 1 January 2025 to 30 June 2025), the item "General and Administrative expenses" (Code 26) was understated and the item "Profit after corporate income tax" (Code 60) was overstated by VND 656 million.

**Disclaimer of Conclusion**

Due to the significance of the matters described in the "Basis for Disclaimer of Conclusion" paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion on the accompanying Interim Consolidated Financial Statements. Accordingly, we do not express a conclusion on these Financial Statements.

**AASC Auditing Firm Company Limited**

M.S.D.N: 0100111105 - C.T.N.H.H. CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

**Pham Anh Tuan**
Deputy General Director
Registered Auditor No. 0777-2023-002-1
*Hanoi, 11 August 2026*

## INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
***As at 30 June 2026***

| Code | ASSETS | Note | Ending balance VND | Beginning balance VND |
|---|---|---|---|---|
| **100** | **A. CURRENT ASSETS** | | **309,718,807,992** | **428,413,659,071** |
| **110** | **I. Cash and cash equivalents** | **3** | **28,959,699,383** | **43,187,127,919** |
| 111 | 1. Cash | | 370,960,596 | 14,783,383,365 |
| 112 | 2. Cash equivalents | | 28,588,738,787 | 28,403,744,554 |
| **120** | **II. Short-term investments** | **4** | **151,383,153,000** | **170,586,028,000** |
| 123 | 1. Short-term held-to-maturity investments | | 212,408,708,900 | 231,611,583,900 |
| 124 | 2. Allowance for short-term impairment of held-to-maturity investments | | (61,025,555,900) | (61,025,555,900) |
| **130** | **III. Short-term receivables** | | **29,149,306,230** | **33,823,201,047** |
| 131 | 1. Short-term trade receivables | 5 | 5,775,701,676 | 5,750,701,316 |
| 132 | 2. Short-term prepayments to suppliers | 6 | 6,949,416,878 | 16,254,459,279 |
| 135 | 3. Other short-term receivables | 7 | 16,424,187,676 | 11,818,040,452 |
| **140** | **IV. Inventories** | **9** | **99,414,264,466** | **176,928,080,860** |
| 141 | 1. Inventories | | 99,414,264,466 | 176,928,080,860 |
| **160** | **V. Other short-term assets** | | **812,384,913** | **3,889,221,245** |
| 162 | 1. Deductible VAT | | 812,384,908 | 3,742,710,290 |
| 163 | 2. Taxes and other receivables from State budget | 17 | 5 | 146,510,955 |
| **200** | **B. NON-CURRENT ASSETS** | | **63,956,058,835** | **64,126,310,988** |
| **220** | **I. Fixed assets** | | **2,883,418,865** | **3,193,954,409** |
| 221 | 1. Tangible fixed assets | 11 | 2,883,418,865 | 3,193,954,409 |
| *222* | *- Historical cost* | | *3,704,425,635* | *3,800,925,635* |
| *223* | *- Accumulated depreciation* | | *(821,006,770)* | *(606,971,226)* |
| **240** | **II. Investment properties** | **12** | **4,182,681,185** | **4,235,625,185** |
| 241 | - Historical cost | | 4,729,769,185 | 4,729,769,185 |
| 242 | - Accumulated depreciation | | (547,088,000) | (494,144,000) |
| **250** | **III. Long-term assets in progress** | **13** | **8,950,497,624** | **8,748,020,464** |
| 252 | 1. Construction in progress | | 8,950,497,624 | 8,748,020,464 |
| **260** | **IV. Long-term investments** | **4** | **15,402,264,633** | **15,402,264,633** |
| 262 | 1. Investments in joint ventures and associates | | 9,201,764,633 | 9,201,764,633 |
| 263 | 2. Equity investments in other entities | | 6,200,500,000 | 6,200,500,000 |
| **270** | **V. Other long-term assets** | | **32,537,196,528** | **32,546,446,297** |
| 271 | 1. Long-term deferred expenses | 10 | 32,537,196,528 | 32,546,446,297 |
| **280** | **TOTAL ASSETS** | | **373,674,866,827** | **492,539,970,059** |

## INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
*As at 30 June 2026*
*(Continued)*

| Code | CAPITAL | Note | Ending balance VND | Beginning balance VND |
|---|---|---|---|---|
| **300** | **C. LIABILITIES** | | **108,334,319,330** | **227,273,285,876** |
| **310** | **I. Current liabilities** | | **108,334,319,330** | **227,273,285,876** |
| 311 | 1. Short-term trade payables | 14 | 68,164,175,115 | 61,110,284,819 |
| 312 | 2. Short-term prepayments from customers | 15 | 32,277,936,843 | 155,905,243,843 |
| 313 | 3. Dividends and profit payables | 16 | 671,181,000 | 671,181,000 |
| 314 | 4. Short-term taxes and other payables to State budget | 17 | 41,107,056 | 1,208,919,832 |
| 315 | 5. Payables to employees | | 68,606,814 | 54,601,787 |
| 319 | 6. Short-term unearned revenue | | 27,181,818 | 27,181,818 |
| 320 | 7. Other short-term payables | 18 | 2,402,829,199 | 2,181,071,292 |
| 321 | 8. Short-term borrowings and finance lease liabilities | 19 | 4,500,000,000 | 5,930,000,000 |
| 323 | 9. Bonus and welfare fund | | 181,301,485 | 184,801,485 |
| **400** | **D. OWNER'S EQUITY** | **20** | **265,340,547,497** | **265,266,684,183** |
| 411 | 1. Contributed capital | | 200,000,000,000 | 200,000,000,000 |
| *411a* | *- Ordinary shares with voting rights* | | *200,000,000,000* | *200,000,000,000* |
| 412 | 2. Share Premium | | 59,696,774,500 | 59,696,774,500 |
| 415 | 3. Repurchased own shares | | (21,118,002,077) | (21,118,002,077) |
| 418 | 4. Development and investment funds | | 23,944,698,303 | 23,944,698,303 |
| 419 | 5. Other reserves | | 4,232,251,900 | 4,232,251,900 |
| 420 | 6. Retained earnings | | (4,569,193,578) | (4,643,321,393) |
| *420a* | *- Retained earnings accumulated to previous year* | | *(4,643,321,393)* | *(43,026,938,966)* |
| *420b* | *- Retained earnings of the current period* | | *74,127,815* | *38,383,617,573* |
| 429 | 7. Non-Controlling Interests | | 3,154,018,449 | 3,154,282,950 |
| **440** | **TOTAL CAPITAL** | | **373,674,866,827** | **492,539,970,059** |

CÔNG TY CỔ PHẦN HỒNG HÀ VIỆT NAM M.S.D.N: 0100159874 - C.T.C.P THÀNH PHỐ HÀ NỘI

| Preparer | Chief Accountant | Deputy General Director |
|---|---|---|
| **Nguyen Thi Hoa Vinh** | **Nguyen Thi Hoa Vinh** | **Tran Thi Thanh Binh** |
| Preparer | Chief Accountant | Deputy General Director (Pursuant to Power of Attorney No 03/2024/UQ-HHVN dated 01 November 2024) |
| | | *Approved, 11 August 2026* |

## INTERIM CONSOLIDATED STATEMENT OF INCOME
*For the period from 01/01/2026 to 30/06/2026*

| Code | ITEMS | Note | Current period VND | Prior period VND |
|---|---|---|---|---|
| **01** | **1. Revenue from sales of goods and provision of services** | **22** | **115,011,533,611** | **423,625,452** |
| **10** | **2. Net revenue from sales of goods and provision of services** | | **115,011,533,611** | **423,625,452** |
| **11** | **3. Cost of goods sold and provision of services** | **23** | **116,620,656,379** | **273,513,000** |
| **20** | **4. Gross profit from sales of goods and provision of services** | | **(1,609,122,768)** | **150,112,452** |
| 22 | 5. Financial income | 24 | 3,706,085,412 | 203,892,456 |
| 23 | 6. Financial expenses | | 83,220,000 | - |
| *24* | *In which: Interest expense* | | *83,220,000* | - |
| 26 | 7. General and administrative expenses | 25 | 1,903,585,231 | 624,168,543 |
| **30** | **8. Net profit from operating activities** | | **110,157,413** | **(270,163,635)** |
| 31 | 9. Other income | 26 | 454,545 | - |
| **40** | **10. Other profit** | | **454,545** | **-** |
| **50** | **11. Total net profit before tax** | | **110,611,958** | **(270,163,635)** |
| 51 | 12. Current corporate income tax expense | 27 | 36,748,644 | - |
| **60** | **13. Profit after corporate income tax** | | **73,863,314** | **(270,163,635)** |
| **61** | **14. Profit after tax attributable to owners of the parent** | | **74,127,815** | **(269,158,934)** |
| **62** | **15. Profit after tax attributable to non-controlling interest** | | **(264,501)** | **(1,004,701)** |
| **70** | **16. Basic earnings per share** | **28** | **4** | **(15)** |

M.S.D.N: 0100109674 - C.T.C.P. CÔNG TY CỔ PHẦN HỒNG HÀ VIỆT NAM

**Nguyen Thi Hoa Vinh**
Preparer

**Nguyen Thi Hoa Vinh**
Chief Accountant

**Tran Thi Thanh Binh**
Deputy General Director (Pursuant to Power of Attorney No 03/2024/UQ-HHVN dated 01 November 2024)
*Approved, 11 August 2026*

## INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

*For the period from 01/01/2026 to 30/06/2026*
*(Indirect method)*

| Code | ITEMS | Note | Current period VND | Prior period VND |
|---|---|---|---|---|
| | **I. CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| *01* | ***1. Profit before tax*** | | ***110,611,958*** | ***(270,163,635)*** |
| | ***2. Adjustment for*** | | | |
| 02 | - Depreciation and amortization of fixed assets and investment properties | | 363,479,544 | 52,944,000 |
| 05 | - Gains / losses from investment activities | | (3,704,035,916) | (203,892,456) |
| 06 | - Interest expense | | 83,220,000 | - |
| *08* | ***3. Operating profit before changes in working capital*** | | ***(3,146,724,414)*** | ***(421,112,091)*** |
| 09 | - Increase / decrease in receivables | | 7,750,731,149 | (4,547,881,550) |
| 10 | - Increase / decrease in inventories | | 77,513,816,394 | (13,584,956,863) |
| 11 | - Increase / decrease in payables | | (116,353,783,591) | 3,811,818,313 |
| 12 | - Increase / decrease in deferred expenses | | 9,249,769 | 19,361,111 |
| 14 | - Interest paid | | (83,220,000) | - |
| 15 | - Corporate income tax paid | | (1,188,431,599) | - |
| 17 | - Other payments on operating activities | | (3,500,000) | (10,900,000) |
| *20* | ***Net cash flow from operating activities*** | | ***(35,501,862,292)*** | ***(14,733,671,080)*** |
| | **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 21 | 1. Purchase or construction of fixed assets and other long-term assets | | (202,477,160) | (143,144,951) |
| 22 | 2. Proceeds from disposals of fixed assets and other long-term assets | | 454,545 | - |
| 23 | 3. Loans and purchase of debt instruments from other entities | | (150,000,000,000) | - |
| 24 | 4. Collection of loans and resale of debt instrument of other entities | | 170,000,000,000 | 11,692,664,146 |
| 27 | 5. Interest and dividend received | | 2,906,456,371 | 318,324,231 |
| *30* | ***Net cash flow from investing activities*** | | ***22,704,433,756*** | ***11,867,843,426*** |
| | **III. CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| 33 | 1. Proceeds from borrowings | | - | 1,000,000,000 |
| 34 | 2. Repayment of principal | | (1,430,000,000) | - |
| *40* | ***Net cash flow from financing activities*** | | ***(1,430,000,000)*** | ***1,000,000,000*** |
| **50** | **Net cash flows in the period** | | **(14,227,428,536)** | **(1,865,827,654)** |
| **60** | **Cash and cash equivalents at the beginning of the year** | | **43,187,127,919** | **6,144,706,455** |
| **70** | **Cash and cash equivalents at the end of the period** | 3 | **28,959,699,383** | **4,278,878,801** |

CÔNG TY CỔ PHẦN HỒNG HÀ VIỆT NAM

**Nguyen Thi Hoa Vinh**
Preparer

**Nguyen Thi Hoa Vinh**
Chief Accountant

**Tran Thi Thanh Binh**
Deputy General Director (Pursuant to Power of Attorney No 03/2024/UQ-HHVN dated 01 November 2024)
*Approved, 11 August 2026*

# NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
*For the period from 01/01/2026 to 30/06/2026*

## 1 GENERAL INFORMATION

### 1.1 Form of ownership

Hongha Vietnam Joint Stock Company, formerly known as Hong Ha Investment and Construction Joint Stock Company, was a State-owned enterprise converted into a joint stock company under Decision No. 2076/QD-BXD dated 28 December 2004 of the Ministry of Construction. The Company operates under the Joint Stock Company Business Registration Certificate No. 0100109674 issued by the Hanoi Department of Planning and Investment for the first time on 14 March 2005 and changed for the 21st time on 6 November 2024.

The company's head office is located at Executive Building, Tu Hiep New Urban Area, Yen So Ward, Hanoi.

Charter capital is VND 200,000,000,000, equivalent to 20,000,000 shares with the par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 is là: 8 peoples (as at 01 January 2026: 07 people).

### 1.2 Business field

Construction.

### 1.3 Business activities

Main business activities of the Company include:

- Construction of civil, industrial, technical infrastructure, traffic, irrigation works (bridges, roads, ports, dykes, dams, embankments, canals);
- Construction of power lines and transformer stations up to 100KV, underground works, foundation treatment;
- Construction and installation of specialized equipment for water supply, drainage, elevators, refrigeration systems, electrical and mechanical systems, telecommunications, and environmental treatment in civil and industrial construction works;
- Real estate services business
- Other activities.

### 1.4 The Company's operation in the period that affects the Consolidated Financial Statements

Pursuant to Official Dispatch No. 1028/TB-SGDHN dated 09 August 2017 issued by the Hanoi Stock Exchange regarding the restriction of trading on the UPCoM system for the shares of Hong Ha Vietnam Joint Stock Company (ticker symbol: PHH), the Company has 20,000,000 outstanding shares with a total par value of VND 200,000,000,000, which are permitted to be traded only during the Friday trading session each week (of which 18,100,000 shares are outstanding shares and 1,900,000 shares are treasury shares). As of 30 June 2026, the Company's shares remain subject to trading restrictions on the UPCOM system.

In March 2025, after a prolonged suspension, the Company resumed construction of the Viet Duc University Hospital Project - Facility 2. In the first six months of 2026, the Company and the Project Owner completed the acceptance of Phase No. 17 under Contract No. 200/2015/HD-XDVD-01, resulting in a significant increase in recognized revenue and cost of goods sold during the period. Concurrently, in accordance with the Prime Minister's directive under Resolution No. 34/NQ-CP dated 25 February 2025 on mechanisms and solutions to address difficulties and obstacles of the Project, the Company and the Project Owner agreed to apply a reduction to the value of phase No.17 based on the bidding savings rate accumulated from Phases No. 1 to No. 15, resulting in a gross loss from construction activities during the period.

## 1.5 Group structure

**The Group's subsidiaries consolidated in Consolidated Financial Statements as at 30 June 2026 include:**

| Name of Company | Head office | Proportion of ownership and voting rights | Principal activities |
|---|---|---|---|
| Hong Ha Ha Noi Joint Stock Company | Hanoi | 75.50% | Construction |

## 2 ACCOUNTING SYSTEM AND ACCOUNTING POLICY

### 2.1 Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

### 2.2 Standards and Applicable Accounting Policies

*Applicable Accounting Policies*

The Company applies Corporate Accounting System issued under the Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

*Declaration of compliance with Accounting Standards and Accounting System*

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

### 2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01 January 2026.

The Company has applied non-retrospective adjustments to its accounting policies upon the initial adoption of the requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. The Circular also requires changes in the presentation of certain items in the financial statements. Accordingly, the comparative information has been re-presented and reclassified, where appropriate, to conform to the current period's presentation and to comply with the relevant requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details on the reclassification of comparative information are disclosed in Note 31 of the Interim Consolidated Financial Statements.

### 2.4 Basis for the preparation of Interim Consolidated Financial Statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/06/2026.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the period are included in the Interim Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

*Non - controlling interests*

Non - controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by owners.

### 2.5 Accounting estimates

The preparation of Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax;

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

### 2.6 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

### 2.7 Financial investments

*Investments held to maturity* comprise term deposits, loans held to maturity to earn profits periodically and other held to maturity investments.

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recorgnized on the Consolidated Statement of Financial Position at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Company shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the financial position of the previous periods: determine the adjustment to the corresponding items on the Statement of Financial Position according to net accumulated adjusted amount.

For the adjustment of the value of investments in joint ventures and associates arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the joint venture or associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes in the Consolidated Income Statement.

The Group ceases the use of the equity method of accounting since the date it no longer has significant influence over the associate. If the retained equity interest is a long-term investment, the entity measures the retained equity interest at fair value regarded as the cost on initial recognition. Profit/(loss) from the disposal of associate is recognised in the Consolidated Statement of Income. The unrealised profits related to interest of the Group in joint ventures or associates at the time of ceasing the application of the equity method is also recognised in the Consolidated Statement of Income.

*Investments in other entities comprise* investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: allowance shall be made based on the excess of original cost of the investments recorded in the accounting book over their market value at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

## 2.8 Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Consolidated Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

## 2.9 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

## 2.10 Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

*Subsequent measurement after initial recognition*

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Management equipment 03 - 05 years
- Vehicles, Transportation equipment 02 - 06 years

## 2.11 Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount:

- Buildings, structures 45 years

## 2.12 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

## 2.13 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

### 2.14 Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

*Types of deferred expenses include:*

The impairment loss from the payment under Capital Transfer Contract No. 01/HDCN between the Company and Mr. Nguyen Tat Lac is awaiting allocation.

Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 03 to 07 years.

### 2.15 Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Consolidated Financial Statements according to their remaining terms at the reporting date.

### 2.16 Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

### 2.17 Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

### 2.18 Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Repurchased own shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Repurchased own shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

### 2.19 Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns:

*Revenue from rendering of services*

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably;

*Construction Contract Revenue*

Construction contracts stipulate that contractors are paid based on the value of work performed. When the outcome of a construction contract can be measured reliably and has been confirmed by the customer, revenue and related costs of the contract are recognized by reference to the stage of completion of the contract work certified by the customer during the year, as reflected in the issued invoices.

Variations, incentives bonuses and other payments arising during the execution of the contract are included in contract revenue only when they have been agreed upon with the customer.

When the outcome of a construction contract cannot be measured reliably, revenue is recognized only to the extent of contract costs incurred that are probable of recovery. Contract costs are recognized as expenses in the period in which they are incurred.

*Financial income*

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

## 2.20 Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

## 2.21 General and administrative expenses

General and administrative expenses reflect the Company's overall management costs, primarily including salaries of management personnel, social insurance, health insurance, trade union fees, unemployment insurance for management staff, office supplies, work tools, depreciation of fixed assets used for corporate management, provision for doubtful debts, outsourced service costs and other related expenses.

## 2.22 Corporate income tax

*Current corporate income tax expenses*

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law. In which:

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

*Current corporate income tax rate*

The Company is subject to corporate income tax of 20% for the operating activities which has taxable income for the period from 01 January 2026 to 30 June 2026.

### 2.23 Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the period.

### 2.24 Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

### 2.25 Segment information

Due to the Company's principal business activities comprised construction and installation works carried out mainly in the Northern region of Vietnam. Accordingly, the Company does not prepare segment reports by business segment and geographical segment.

## 3 CASH AND CASH EQUIVALENTS

| | Ending balance<br>VND | Beginning balance<br>VND |
|---|---:|---:|
| Cash on hand | 4,564,520 | 5,564,520 |
| Demand deposits | 366,396,076 | 14,777,818,845 |
| Cash equivalents | 28,588,738,787 | 28,403,744,554 |
| | **28,959,699,383** | **43,187,127,919** |

Details of demand deposits and cash equivalents as at 30 June 2026 were as follow:

| | Currency | Term | Interest Rate | Value |
|---|---|---|---|---|
| | | | | VND |
| **Demand deposits** | | | | |
| - Military Commercial Joint Stock Bank | VND | Demand deposits | 0.10% | 189,313,212 |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade | VND | Demand deposits | 0.10% | 170,013,811 |
| - Other Banks | VND | Demand deposits | 0.10% | 7,069,053 |
| | | | | **366,396,076** |
| **Cash equivalents** | | | | |
| ***Term deposits*** | | | | ***28,588,738,787*** |
| - Military Commercial Joint Stock Bank | VND | 1 month | 4.3 - 4.7% | 4,016,283,829 |
| - Vietnam Thuong Tin Commercial Joint Stock Bank | VND | 1 month | 5% | 24,572,454,958 |
| | | | | **28,588,738,787** |

## 4 FINANCIAL INVESTMENTS

### a) Held to maturity investments

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Allowance | Original cost | Allowance |
| | VND | VND | VND | VND |
| **Short-term** | | | | |
| Term deposits | 50,000,000,000 | - | 70,000,000,000 | - |
| Loan receivables | 162,408,708,900 | (61,025,555,900) | 161,611,583,900 | (61,025,555,900) |
| | **212,408,708,900** | **(61,025,555,900)** | **231,611,583,900** | **(61,025,555,900)** |

Details of term deposits classified as held-to-maturity investments as at 30 June 2026 were as follows:

| | Currency | Term | Interest Rate | Value |
|---|---|---|---|---|
| | | | | VND |
| **Short-term** | | | | |
| Military Commercial Joint Stock Bank | VND | 6 month | 6.20% | 30,000,000,000 |
| Vietnam Thuong Tin Commercial Joint Stock Bank | VND | 6 month | 7.70% | 20,000,000,000 |
| | | | | **50,000,000,000** |

Details of loan receivables classified as held-to-maturity investments as at 30 June 2026 were as follows:

| | Ending balance VND | Beginning balance VND |
|---|---|---|
| **Short-term** | | |
| ***Related parties*** | ***61,025,555,900*** | ***61,025,555,900*** |
| - Viet Lao General Tranding Joint Stock Company (1) | 61,025,555,900 | 61,025,555,900 |
| ***Others*** | ***1,383,153,000*** | ***100,586,028,000*** |
| - Mr. Le Van Can (2) | 693,152,000 | 50,293,014,000 |
| - Mrs. Hoang Thuy Hang (3) | 690,001,000 | 50,293,014,000 |
| - Mrs. Nguyen Thi Thuy Duong (4) | 50,000,000,000 | - |
| - Mrs. Nguyen Thi Minh Tam (5) | 50,000,000,000 | - |
| | **162,408,708,900** | **161,611,583,900** |

(1) Represents a loan granted to Viet Lao General Trading Joint Stock Company under Loan Agreement No. 01/2009/VL-HHDK, with a loan term from 31 January 2010 to 31 January 2012. As at 30 June 2026, the loan had an outstanding principal balance amounted to VND 55,000,000,000 and accrued interest receivable amounted to VND 6,025,555,900. Full provisions for impairment of investment had been made for both the outstanding principal and the accrued interest receivable.

(2) Represents a loan granted to Mr. Le Van Can under Loan Agreement No. 02/0108/HDCVT and Appendix No. 01 thereto, with a loan term from 01 August 2025 to 01 February 2026. The loan is unsecured, with an interest rate of 2.3%/year. As at 30 June 2026, the loan outstanding principal balance was VND 0, while accrued interest receivable amounted to VND 693,152,000.

(3) Represents a loan granted to Mrs. Hoang Thuy Hang under Loan Agreement No. 01/0108/HDCVT and Appendix No. 01 thereto, with a loan term from 01 August 2025 to 01 February 2026, the loan is unsecured, bears interest at 2.3%/year. As at 30 June 2026, the loan outstanding principal balance was VND 0, while accrued interest receivable amounted to VND 690,001,000.

(4) Represents a loan granted to Mrs. Nguyen Th Thuy Duong under Loan Agreement No. 02/0803/HDCVT with a loan term from 08 March 2026 to 08 August 2026, the loan is unsecured, bears interest at 4.0%/year. As at 30 June 2026, the outstanding principal balance of the loan amounted to VND 50,000,000,000.

(5) Represents a loan granted to Mrs. Nguyen Thi Minh Tam under Loan Agreement No. 01/0803/HDCVT with a loan term from 08 March 2026 to 08 August 2026, the loan is unsecured, bears interest at 4.0%/year. As at 30 June 2026, the outstanding principal balance of the loan amounted to VND 50,000,000,000.

## 4 LONG-TERM INVESTMENTS

### b) Equity investments in associates and joint - ventures

| | Address | Ending balance | | | Beginning balance | | |
|---|---|---|---|---|---|---|---|
| | | Proportion of ownership | Proportion of voting rights | Carrying amount under the equity method | Proportion of ownership | Rate of voting rights | Carrying amount under the equity method |
| | | % | % | VND | % | % | VND |
| **Investments in associates** | | | | | | | |
| - Song Day - Hong Ha Petroleum Joint Stock Company | Bac Ninh | 33.53 | 33.53 | 9,201,764,633 | 33.53 | 33.53 | 9,201,764,633 |
| | | | | **9,201,764,633** | | | **9,201,764,633** |

### c) Investments in other entities

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Allowance | Original cost | Allowance |
| | VND | VND | VND | VND |
| **Investments in other entities** | | | | |
| - Viet Lao General Trading Joint Stock Company | 4,200,500,000 | - | 4,200,500,000 | - |
| - Quang Ninh Seaproducts Import - Export Joint Stock Company | 2,000,000,000 | - | 2,000,000,000 | - |
| | **6,200,500,000** | **-** | **6,200,500,000** | **-** |

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

**Investments in other entities**

Details of investments in other entities as of 30 June 2026 were as follows:

| Name of financial investments | Head office | Proportion of ownership | Proportion of voting rights | Operating status | Principal activities |
|---|---|---|---|---|---|
| Viet Lao General Trading Joint Stock Company | Nghe An | 19.05% | 19.05% | No longer operating at the registered address | Constructing civil, industrial, transportation and irrigation works |
| Quang Ninh Seaproducts Import - Export Joint Stock Company | Quang Ninh | 9.98% | 9.98% | Active | Processing and preserving seafood and products made from seafood |

## 5 SHORT-TERM TRADE RECEIVABLES

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Book value | Allowance | Book value | Allowance |
| | VND | VND | VND | VND |
| ***Others*** | | | | |
| FPA Construction Joint Stock Company | 211,121,000 | - | 211,121,000 | - |
| Son Giang Trading and Construction Joint Stock Company | 276,212,000 | - | 296,212,000 | - |
| Constrexim Bac Ha Company Limited | 903,978,486 | - | 903,978,486 | - |
| Other customers | 4,384,390,190 | - | 4,339,389,830 | - |
| | **5,775,701,676** | **-** | **5,750,701,316** | **-** |

## 6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Book value | Allowance | Book value | Allowance |
| | VND | VND | VND | VND |
| ***Others*** | | | | |
| Hancorp Joint Stock Company | 1,780,746,126 | - | 1,780,746,126 | - |
| Aluking International Joint Stock Company | - | - | 5,065,601,794 | - |
| Trung Tin Construction Investment and Trading Joint Stock | 1,402,228,458 | - | 1,402,228,458 | - |
| Other suppliers | 3,766,442,294 | - | 8,005,882,901 | - |
| | **6,949,416,878** | **-** | **16,254,459,279** | **-** |

## 7 SHORT-TERM OTHER RECEIVABLES

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Book value | Allowance | Book value | Allowance |
| | VND | VND | VND | VND |
| Receivables from employees | 4,500,000,000 | - | - | - |
| - *Mrs. Nguyen Thi Thuy Huyen* | *4,500,000,000* | - | - | - |
| Other receivables | 11,924,187,676 | - | 11,818,040,452 | - |
| - *Contract deposits (1)* | *11,347,160,000* | - | *11,347,160,000* | - |
| - *Other receivables* | *577,027,676* | - | *470,880,452* | - |
| | **16,424,187,676** | **-** | **11,818,040,452** | **-** |
| **In which: Other payables from related parties** | | | | |
| Mrs. Nguyen Thi Thuy Huyen | 4,500,000,000 | - | - | - |
| | **4,500,000,000** | **-** | **-** | **-** |

(1) Represents a deposit paid to Phong Thinh Company Limited under Contract No. 09/2010 dated 08 September 2010 and the Appendix thereto dated 22 February 2011, as well as Appendix No. 02 dated 22 March 2011, for the copper ore flotation processing line, which has not been performed in accordance with the schedule stipulated in the contract.

## 8 DOUBTFUL DEBTS

Receivables that are overdue or not yet overdue but difficult to recover:

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| | VND | VND | VND | VND |
| - Viet Lao General Trading Joint Stock Company | 61,025,555,900 | - | 61,025,555,900 | - |
| - Phong Thinh Company Limted | 11,347,160,000 | - | 11,347,160,000 | - |
| - Mr. Nguyen Tat Lac | 32,511,250,000 | - | 32,511,250,000 | - |
| | **104,883,965,900** | **-** | **104,883,965,900** | **-** |

## 9 INVENTORIES

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| Work in progress | 99,414,264,466 | - | 176,928,080,860 | - |
| - *Viet Duc University Hospital* | *99,414,264,466* | - | *176,928,080,860* | - |
| | **99,414,264,466** | **-** | **176,928,080,860** | **-** |

## 10 LONG-TERM DEFERRED EXPENSES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Payment under Capital Transfer Contract No. 01/HDCN (i) | 32,511,250,000 | 32,511,250,000 |
| Others | 25,946,528 | 35,196,297 |
| | **32,537,196,528** | **32,546,446,297** |

(i) This is the remaining amount of the VND 77,022,500,000 payment under Capital Transfer Contract No. 01/HDCN dated 23 June 2010 between Hongha Petro Joint Stock Company (now Hongha Vietnam Joint Stock Company) and Mr. Nguyen Tat Lac for the acquisition of his 20% capital contribution in Chackkaphanh Mining Group Company Limited (now Huatangnai Mining Group Company Limited).

According to the minutes No. 10/2015/BB - HDQT dated 25 December 2015 of the Board of Directors, this amount was assessed as an impairment loss. Therefore, the Company has allocated a part of this impairment loss to the production and business expenses in 2015 and 2016, with a cumulative amount of VND 44,511,250,000. Since 2017, the Company has stopped allocating this impairment loss.

## 11 TANGIBLE FIXED ASSETS

| | Vehicles, transportation equipment | Office equipment | **Total** |
|---|---|---|---|
| | VND | VND | **VND** |
| **Historical cost** | | | |
| Beginning balance | 3,349,222,181 | 451,703,454 | 3,800,925,635 |
| Liquidation, disposal | - | (96,500,000) | (96,500,000) |
| **Ending balance of the period** | **3,349,222,181** | **355,203,454** | **3,704,425,635** |
| **Accumulated depreciation** | | | |
| Beginning balance | 155,267,772 | 451,703,454 | 606,971,226 |
| Depreciation in the period | 310,535,544 | - | 310,535,544 |
| Liquidation, disposal | - | (96,500,000) | (96,500,000) |
| **Ending balance of the period** | **465,803,316** | **355,203,454** | **821,006,770** |
| **Net carrying amount** | | | |
| Beginning balance | 3,193,954,409 | - | 3,193,954,409 |
| **Ending balance** | **2,883,418,865** | **-** | **2,883,418,865** |

The original cost of tangible fixed assets that have been fully depreciated but are still in use as of 30 June 2026, is VND 355,203,454 (as of 01 January 2026, it was VND 451,703,454).

Details of the Company's major tangible fixed assets as at 30 June 2026 were as follows:

| Name of asset | Using department | Usage status | Historical cost | Net carrying amount |
|---|---|---|---|---|
| | | | VND | VND |
| Lexus Luxury passenger car (5 seats) | Company office | In normal use | 3,160,620,000 | 2,765,542,500 |

## 12 INVESTMENT PROPERTIES

**Investment properties held for lease**

| | Buildings | **Total** |
|---|---|---|
| | VND | **VND** |
| **Historical cost** | | |
| Beginning balance | 4,729,769,185 | 4,729,769,185 |
| **Ending balance of the period** | **4,729,769,185** | **4,729,769,185** |
| **Accumulated depreciation** | | |
| Beginning balance | 494,144,000 | 494,144,000 |
| Depreciation in the period | 52,944,000 | 52,944,000 |
| **Ending balance of the period** | **547,088,000** | **547,088,000** |
| **Net carrying amount** | | |
| Beginning balance | 4,235,625,185 | 4,235,625,185 |
| **Ending balance** | **4,182,681,185** | **4,182,681,185** |

As at 30 June 2026, the Company's investment properties comprised two apartments, units No. 1601 and No. 1702, located at CT13 Apartment Building, Yen So Ward, Hanoi, with floor areas of 109.99 square metres and 101.14 square metres, respectively. The respective historical costs of the apartments amounted to VND 2,374,883,292 and VND 2,354,885,893.

During the year, rental income from investment properties is VND 541,804,908.

Fair value of investment properties has not been appraised and determined exactly as at 30 June 2026. However, based on leasing activities and market price of these assets, the Board of Management believed that fair value of investment properties is higher than their carry amount as the end of fiscal period.

## 13 LONG-TERM ASSET IN PROGRESS

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| | VND | VND | VND | VND |
| ***Construction in progress*** | | | | |
| - 407 Nguyen An Ninh Office Building Project | 8,950,497,624 | - | 8,748,020,464 | - |
| | **8,950,497,624** | **-** | **8,748,020,464** | **-** |

Project: Office building 407 Nguyen An Ninh - Ward 9 - Vung Tau City

- Investor: Hong Ha Vietnam Joint Stock Company;
- Construction location: 407 Nguyen An Ninh - Ward 9 - Vung Tau City;
- Construction purpose: Construction of a 15-storey apartment building;
- Total estimated investment: VND 61 billion;
- Project implementation progress as at 30 June 2026: The project is in the investment preparation stage and is temporarily suspended pending approval for a change in land use purpose.

## 14 SHORT-TERM TRADE PAYABLES

| | Ending balance VND | Beginning balance VND |
|---|---|---|
| ***Others*** | | |
| A Chau Industrial Technology Joint Stock Company | 3,485,451,943 | 2,537,223,283 |
| Mr. Luu Hoang Long | 6,078,788,122 | 6,221,617,682 |
| Armecphaco Joint Stock Company | 9,879,408,065 | 12,098,105,100 |
| Lecma Vietnam Joint Stock Company | 4,252,898,329 | 5,249,877,200 |
| Other suppliers | 44,467,628,656 | 35,003,461,554 |
| | **68,164,175,115** | **61,110,284,819** |

## 15 SHORT-TERM PREPAYMENTS FROM CUSTOMERS

| | Ending balance VND | Beginning balance VND |
|---|---|---|
| ***Others*** | ***32,277,936,843*** | ***155,905,243,843*** |
| Viet Duc Unisersity Hospital (i) | 32,236,292,000 | 155,863,599,000 |
| Others | 41,644,843 | 41,644,843 |
| | **32,277,936,843** | **155,905,243,843** |

(i) Advance received from the investor of the Viet Duc University Hospital – Facility 2 Project under Contract No. 200/2015/HĐ-XDVĐ-01 dated 24 February 2015 on construction of the project (See Note 09).

## 16 DIVIDENDS AND PROFIT PAYABLES

| | Ending balance VND | Beginning balance VND |
|---|---|---|
| Dividends and profit payables | 671,181,000 | 671,181,000 |
| | **671,181,000** | **671,181,000** |

## 17 SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

| | Tax receivable at the beginning of year | Tax payable at the beginning of year | Tax payable in the period | Tax paid in the period | Tax receivable at the end of the period | Tax payable at the end of the period |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| Value-added tax | 146,510,950 | - | 2,942,020,110 | 2,795,509,160 | - | - |
| Corporate income tax | 5 | 1,188,431,599 | 36,748,644 | 1,188,431,599 | 5 | 36,748,644 |
| Personal income tax | - | 20,488,233 | 19,046,652 | 35,176,473 | - | 4,358,412 |
| Land tax and land rental | - | - | 202,533,818 | 202,533,818 | - | - |
| | **146,510,955** | **1,208,919,832** | **3,200,349,224** | **4,221,651,050** | **5** | **41,107,056** |

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

## 18 OTHER SHORT-TERM PAYABLES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Trade union fee | 848,165,656 | 848,165,656 |
| Short-term deposits, collateral received | 187,222,283 | 187,222,283 |
| Other payables | 1,367,441,260 | 1,145,683,353 |
| - Interest payables to individuals | 230,489,000 | 147,269,000 |
| - Others | 1,136,952,260 | 998,414,353 |
| | **2,402,829,199** | **2,181,071,292** |

## 19 SHORT-TERM BORROWINGS

| | Beginning balance | During the period | | Ending balance |
|---|---|---|---|---|
| | | Increase | Decrease | |
| | VND | VND | VND | VND |
| **Short-term borrowings (i)** | | | | |
| Short-term debts | 5,930,000,000 | - | 1,430,000,000 | 4,500,000,000 |
| | **5,930,000,000** | **-** | **1,430,000,000** | **4,500,000,000** |

(i) Details of short-term borrowings and current portion of long-term debt were as follows:

| | Currency | Interest Rate | Maturity | Date due | Purpose of borrowing | Guarantee | Ending balance | Beginning balance |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | VND | VND |
| ***Others*** | | | | | | | ***4,500,000,000*** | ***5,930,000,000*** |
| Mr. Hoang Quoc Huy | VND | 0.00% | 1 month | 31/03/2026 | For the purpose of supplementing working capital to support production and business activities | Unsecured | 1,300,000,000 | 1,300,000,000 |
| Mrs. Nham Thi Hang | VND | 0.00% | 1 month | 30/01/2026 | | Unsecured | - | 430,000,000 |
| Mr. Le Hoang Anh | VND | 0.00% | 6 month | 21/02/2026 | | Unsecured | 700,000,000 | 700,000,000 |
| Mrs. Nguyen Thi Thanh Huyen | VND | 0.00% | 4 month | 02/02/2026 | | Unsecured | 1,000,000,000 | 1,000,000,000 |
| Mrs. Nguyen Thi Mai Huong (*) | VND | 5.00% | | | Payment of payables to suppliers | | 1,500,000,000 | 2,500,000,000 |
| | | | | | | | | - |
| | | | | | | | **4,500,000,000** | **5,930,000,000** |

(*) Represents a loan from Ms. Nguyen Thi Mai Huong under Contract No.24.10/2025/HDVT/HC dated 24 October 2025, which was used to settle payments for the purchase of lighting fixtures and electrical switches and sockets from Hoang Kim Trading and Services Joint Stock Company. Upon receipt of the next payment from the Project Owner of the Viet Duc University Hospital Project, the Company will fully repay both the entire principal and accrued interest of the loan.

As at 30 June 2026, the loans from Mr. Hoang Quoc Huy, Mr. Le Hoang Anh, and Mrs. Nguyen Thi Thanh Huyen were overdue.

## 20 OWNER'S EQUITY

### a) Changes in owner's equity

| | Contributed capital | Share premium | Repurchased own shares | Development and investment funds | Other reserves | Retained earnings | Non-Controlling Interests | **Total** |
|---|---|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND | VND | **VND** |
| **Beginning balance of previous year** | **200,000,000,000** | **59,696,774,500** | **(21,118,002,077)** | **23,944,698,303** | **4,232,251,900** | **(43,026,825,463)** | **3,156,918,935** | **226,885,816,098** |
| Loss for previous | - | - | - | - | - | (269,158,934) | (1,004,701) | (270,163,635) |
| **Ending balance of previous period** | **200,000,000,000** | **59,696,774,500** | **(21,118,002,077)** | **23,944,698,303** | **4,232,251,900** | **(43,295,984,397)** | **3,155,914,234** | **226,615,652,463** |
| **Beginning balance of current year** | **200,000,000,000** | **59,696,774,500** | **(21,118,002,077)** | **23,944,698,303** | **4,232,251,900** | **(4,643,321,393)** | **3,154,282,950** | **265,266,684,183** |
| Profit for this period | - | - | - | - | - | 74,127,815 | (264,501) | 73,863,314 |
| **Ending balance of this period** | **200,000,000,000** | **59,696,774,500** | **(21,118,002,077)** | **23,944,698,303** | **4,232,251,900** | **(4,569,193,578)** | **3,154,018,449** | **265,340,547,497** |

**b) Details of Contributed capital**

| | Ending balance VND | Rate | Beginning balance VND | Rate |
|---|---|---|---|---|
| Mrs. Nguyen Thi Huyen Trang | 35,756,000,000 | 17.88% | 35,756,000,000 | 17.88% |
| Mr. Nguyen Tuan Anh | 28,717,600,000 | 14.36% | 28,717,600,000 | 14.36% |
| Mrs. Truong My Hanh | 25,114,960,000 | 12.56% | 25,114,960,000 | 12.56% |
| Mrs. Nguyen Thi Thuy Huyen | 24,867,700,000 | 12.43% | 24,867,700,000 | 12.43% |
| Mrs. Pham Ngoc Dung | 22,439,000,000 | 11.22% | 22,439,000,000 | 11.22% |
| Mrs. Tran Thi Thanh Binh | 10,000,000,000 | 5.00% | 10,000,000,000 | 5.00% |
| Ha Noi Investment and Management Land JSC | 21,383,000,000 | 10.69% | 21,383,000,000 | 10.69% |
| Contributed capital equivalent to treasury shares | 19,000,000,000 | 9.50% | 19,000,000,000 | 9.50% |
| Others | 12,721,740,000 | 6.36% | 12,721,740,000 | 6.36% |
| | **200,000,000,000** | **100%** | **200,000,000,000** | **100%** |

**c) Capital transactions with owners and distribution of dividends and profits**

| | Current period VND | Prior period VND |
|---|---|---|
| **Owner's contributed capital** | | |
| - At the beginning of the year | 200,000,000,000 | 200,000,000,000 |
| - At the end of the period | 200,000,000,000 | 200,000,000,000 |
| **Distributed dividends and profit** | | |
| - Dividend payable at the beginning of the year | 671,181,000 | 671,181,000 |
| - Dividend payable at the end of the period | 671,181,000 | 671,181,000 |

**d) Share**

| | Ending balance VND | Beginning balance VND |
|---|---|---|
| Quantity of Authorized issuing shares | 20,000,000 | 20,000,000 |
| Quantity of issued shares | 20,000,000 | 20,000,000 |
| - *Common shares* | *20,000,000* | *20,000,000* |
| Quantity of shares repurchased (Treasury shares) | 1,900,000 | 1,900,000 |
| - *Common shares* | *1,900,000* | *1,900,000* |
| Quantity of outstanding shares in circulation | 18,100,000 | 18,100,000 |
| - *Common shares* | *18,100,000* | *18,100,000* |

Par value per share: VND 10,000/ share

**e) Company's reserves**

| | Ending balance VND | Beginning balance VND |
|---|---|---|
| Development and investment funds | 23,944,698,303 | 23,944,698,303 |
| Other reserves | 4,232,251,900 | 4,232,251,900 |
| | **28,176,950,203** | **28,176,950,203** |

## 21 OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

**Operating leased assets**

The Company is the lessee and leased office space at the Executive Building, Tu Hiep New Urban Area, Yen So Ward, Hanoi for office use under Office Lease Contract No. 01A/2021/HD-THHHDK-HHVN dated 2 January 2021 and Contract Appendix No. 02 dated 30 June 2023 entered into with Tu Hiep Hong Ha Petroleum Joint Stock Company. According to the contract, the Company is required to pay a periodic rental fee of VND 37,500,000/month.

**Operating asset for leasing**

The Company leases out two apartments, Unit No. 1601 (with an area of 100.99 square metres) and Unit No. 1702 (with an area of 109.78 square metres), located at CT13 Building, Tu Hiep New Urban Area, Yen So Ward, Hanoi, to individuals, at monthly rental rates of VND 10,000,000 and VND 9,900,000, respectively (rental prices inclusive of VAT). The lease contracts have a term of 12 months.

## 22 REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

| | Current period<br>VND | Prior period<br>VND |
|---|---|---|
| Revenue from asset leasing services | 541,804,908 | 423,625,452 |
| Revenue from construction contracts | 114,469,728,703 | - |
| | **115,011,533,611** | **423,625,452** |

## 23 COST OF GOODS SOLD AND PROVISION OF SERVICES

| | Current period<br>VND | Prior period<br>VND |
|---|---|---|
| Cost of asset leasing services | 277,944,000 | 273,513,000 |
| Cost of construction contracts | 116,342,712,379 | - |
| | **116,620,656,379** | **273,513,000** |
| In which: Purchase from related parties (Detailed in Note 31) | - | 225,000,000 |

## 24 FINANCIAL INCOME

| | Current period<br>VND | Prior period<br>VND |
|---|---|---|
| Interest income | 3,606,085,412 | 203,892,456 |
| Dividends and profit distributions received in cash | 100,000,000 | - |
| | **3,706,085,412** | **203,892,456** |

## 25 GENERAL AND ADMINISTRATIVE EXPENSES

| | Current period VND | Prior period VND |
|---|---:|---:|
| Labour expenses | 558,744,320 | 310,705,200 |
| Tools, instruments and supplies expenses | 26,200,166 | 18,977,778 |
| Depreciation expenses | 310,535,544 | 4,431,000 |
| Tax, Charge, Fee | 56,658 | 6,056,658 |
| Expenses of outsourcing services | 1,008,048,543 | 283,997,907 |
| | **1,903,585,231** | **624,168,543** |

## 26 OTHER INCOME

| | Current period VND | Prior period VND |
|---|---:|---:|
| Gain on liquidation, disposal of fixed assets | 454,545 | - |
| | **454,545** | **-** |

## 27 CURRENT CORPORATE INCOME TAX EXPENSES

| | Current period VND | Prior period VND |
|---|---:|---:|
| Current corporate income tax expense in parent | 36,748,644 | - |
| Current corporate income tax expense in subsidiaries | - | - |
| **Total current corporate income tax expense** | **36,748,644** | **-** |

## 28 BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

| | Current period VND | Prior period VND |
|---|---:|---:|
| Net profit after tax | 74,127,815 | (269,158,934) |
| Profit distributed to common shares | 74,127,815 | (269,158,934) |
| Average number of outstanding common shares in circulation in the period | 18,100,000 | 18,100,000 |
| **Basic earnings per share** | **4** | **(15)** |

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

## 29 BUSINESS AND PRODUCTIONS COST BY ITEMS

| | Current period VND | Prior period VND |
|---|---|---|
| Raw materials | 34,734,352,134 | 11,719,659,335 |
| Labour expenses | 3,324,888,537 | 1,198,216,450 |
| Tools, instruments and supplies | 26,200,166 | 71,627,778 |
| Depreciation expenses | 363,479,544 | 52,944,000 |
| Taxes, fees and charges | 56,658 | 6,056,658 |
| Expenses of outsourcing services | 2,561,448,177 | 1,434,134,185 |
| | **41,010,425,216** | **14,482,638,406** |

## 30 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

## 31 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company were as follows:

| **Related parties** | **Relation** |
|---|---|
| Tu Hiep Hong Ha Petroleum Joint Stock Company | Associate (no longer a related party as from 01 August 2025) |
| Song Day – Hong Ha Petroleum., JSC | Associate |
| Members of the Board of Directors, Board of Management, Board of Supervisors, other managers of the Company | Key management member of the Company |

In addition to the related party information presented in the above notes, the Company had the following transactions with related parties during the period:

| | Current period VND | Prior period VND |
|---|---|---|
| **Purchase of goods and services** | **-** | **225,000,000** |
| Tu Hiep Hong Ha Petroleum Joint Stock Company | - | 225,000,000 |

**Manager's income**

Remuneration, salaries and other income of members of the Board of Directors, Board of Management, Supervisory Board and other managers were as follows:

| | Position | Current period VND | Prior period VND |
|---|---|---|---|
| Mrs. Nguyen Thi Huyen Trang | Chairman | 18,000,000 | 18,000,000 |
| Mrs. Nguyen Thi Thuy Huyen | Member of the Board of Directors and General Director | 258,000,000 | 66,000,000 |
| Mrs. Tran Thi Thanh Binh | Member of the Board of Directors and Deputy General Director | 54,000,000 | 54,000,000 |
| Mr. Nguyen Quoc Tuan | Head of the Board of Supervisors | 12,000,000 | 12,000,000 |
| Mrs. Nguyen Thi Huong | Member of the Board of Supervisors (Resigned on 12 June 2026) | 6,000,000 | 6,000,000 |
| Mrs. Truong My Hanh | Member of the Board of Supervisors | 6,000,000 | 6,000,000 |

In addition to the above related partie transactions, other related parties did not have any transactions during the period and have no balance at the end of the fiscal period with the Company.

## 32 COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Satatements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the consolidated financial position, consolidated operating results and consolidated cash flow of Company during the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As disclosed in Note 2.3, certain comparative figures as at 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been adjusted to conform to the presentation requirements of the financial statements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. The details are as follows:

| **Figures are based on the Consolidated Financial Statements for the fiscal year ended 31 December 2025** | | | **Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026** | | | |
|---|---|---|---|---|---|---|
| **Code** | **Items** | **Amount** | **Code** | **Items** | **Amount** | **Changes** |
| 123 | Held-to-maturity investments | 70,000,000,000 | 123 | Short-term held-to-maturity investments | 231,611,583,900 | 161,611,583,900 |
| | | | 124 | Allowance for short-term impairment of held-to-maturity investments | (61,025,555,900) | (61,025,555,900) |
| 135 | Short-term loan receivables | 155,000,000,000 | | | | (155,000,000,000) |
| 136 | Other short-term receivables | 18,429,624,352 | 135 | Other short-term receivables | 11,818,040,452 | (6,611,583,900) |
| 137 | Allowance for short-term doubtful debts | (61,025,555,900) | 136 | Allowance for short-term doubtful debts | - | 61,025,555,900 |
| | | | 313 | Dividend and profit payables | 671,181,000 | 671,181,000 |
| 319 | Other short-term payables | 2,852,252,292 | 320 | Other short-term payables | 2,181,071,292 | (671,181,000) |

| Nguyen Thi Hoa Vinh | Nguyen Thi Hoa Vinh | Tran Thi Thanh Binh |
|---|---|---|
| Prepaper | Chief Accoutant | Deputy General Director (Pursuant to Power of Attorney No 03/2024/UQ-HHVN dated 01 November 2024) |
| | | *Approved, 11 August 2026* |