

**BIEN HOA BUILDING
MATERIALS PRODUCTION AND
CONSTRUCTION JOINT STOCK
COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 38 /VLXD-TV

Dong Nai, 14 August 2026

Re: Explaining the variation of after-tax profit of the reporting period by more than 10% compared to the same period of the previous year

To:

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to the provisions of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the stock market, Bien Hoa Building Materials Production and Construction Joint Stock Company (securities code: VLB) hereby presents our explanation below:

After-tax profit presented in the Income Statement for the first 6 months of 2026 varies by more than 10% compared to that of the same period of 2025:

No.	Item	First 6 months of 2026 (VND)	First 6 months of 2025 (VND)	Increase (VND)	Increase rate (%)
1	Profit after tax	448,563,524,297	137,655,338,248	310,908,186,049	225.9%

Reasons for the increase in profit after tax in the first 6 months of 2026 compared to the same period of 2025:

+ Revenue from sales of goods and provisions of services in the first 6 months of 2026 increased by VND 44.5 billion, equivalent to a 6% increase compared to the same period of 2025; meanwhile, cost of sales decreased by VND 1.9 billion (down 0.4% year-on-year). This was primarily driven by a surge in soil sales volume, which reached 435,411 m³ - a 1,057% increase compared to the same period in 2025 (41,208 m³), alongside adjustments to stone product selling prices in line with input cost trends.

+ During the 2nd quarter of 2026, the Company received Notices from the Dong Nai City Tax Authority determining an overpayment of mineral exploitation licensing fee for the period from 2014 to June 2025, totaling VND 343,928,545,626. Pursuant to the Notices from the Dong Nai City Tax Authority and current accounting regulations, the Company has recognized this overpaid fee as other income in the period. This other income was the primary reason for the 225.9% surge in post-tax profit for the first 6 months of 2026 compared to the same period in 2025.

Yours faithfully./.

To:

- As above;
- Archives: VT, TC.

LEGAL REPRESENTATIVE

DIRECTOR



Huỳnh Kim Vu

**BIEN HOA BUILDING
MATERIALS PRODUCTION AND
CONSTRUCTION JOINT STOCK
COMPANY**

No. 39 /CBTT-VLXD

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Dong Nai, 11. August 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To:

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to the provisions of Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the stock market, Bien Hoa Building Materials Production and Construction Joint Stock Company shall disclose information on the Interim Financial Statements (Interim FSs) for the year 2026 to the Hanoi Stock Exchange as follows:

1. Name of company: Bien Hoa Building Materials Production and Construction Joint Stock Company.

- Securities code: VLB.
- Address: No. K4/79C, Nguyen Tri Phuong Street, Buu Hoa 1 Quarter, Bien Hoa Ward, Dong Nai City.
- Telephone: (0251) 3859358 Fax: (0251) 3859917
- Email: congtybbcc@gmail.com.vn Website www.bbcc.com.vn

2. Content of the disclosed information:

- Interim FSs for the year 2026

☒ Separate FSs (the listed entity has no subsidiaries and no superior accounting units that have affiliated units);

☐ Consolidated FSs (the listed entity has subsidiaries);

☐ Combined FSs (the listed entity has affiliated units with separate accounting mechanism).

- Cases that are required to provide explanation:

+ The audit firm gave an opinion other than an unqualified opinion on the FSs (for the reviewed Interim FSs 2026):

☐ Yes ☐ No

Written explanation if choosing Yes:

☐ Yes ☐ No

+ After the audit, after-tax profit of the reporting period varies by at least 5% and is changed from a positive number to a negative number or vice versa (for the reviewed Interim FSs 2026):

☐ Yes

☐ No

Written explanation if choosing Yes:

☐ Yes

☐ No

+ After-tax profit shown in the Income Statement of the reporting period varies by at least 10% compared to that of the same reporting period in the previous year:

☒ Yes

☐ No

Written explanation if choosing Yes:

☒ Yes

☐ No

+ After-tax profit of the reporting period is negative; year-on-year profit is changed from a positive number to a negative number or vice versa:

☐ Yes

☐ No

Written explanation if choosing Yes:

☐ Yes

☐ No

This information was disclosed on the Company's website on 14 August 2026 at the link: www.bbcc.com.vn

Enclosures:

- Interim FSs for the year 2026;
- Written explanation for the change of after-tax profit by more than 10%.

**LEGAL REPRESENTATIVE
CHAIRMAN**



Huynh Xuan Dao