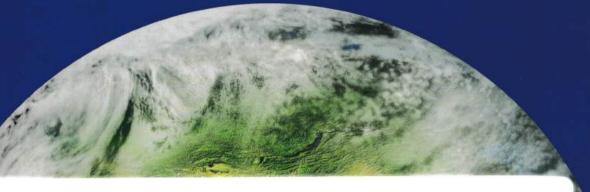


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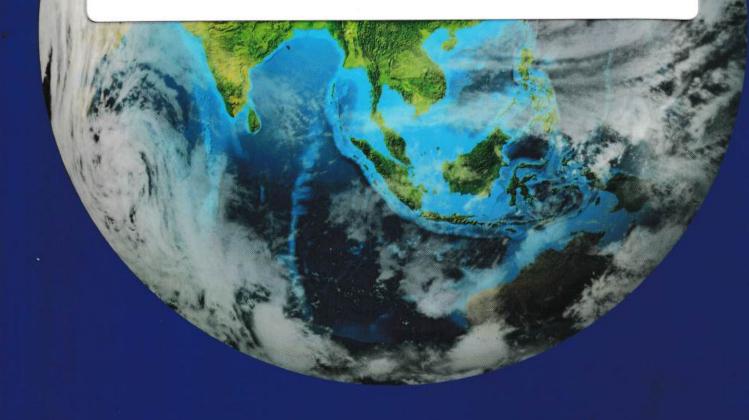


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#### HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY NO 6

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS For the period ended 30 June 2025



# HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY NO 6 REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS For the period ended 30 June 2025

Ha Noi - August, 2025

Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City,

Vietnam

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Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City, Vietnam

#### STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Hanoi Housing Development and Investment Joint Stock Company No 6 presents this Report together with the reviewed interim separate financial statements for the period ended June 30, 2025.

#### COMPANY

Hanoi Housing Investment and Development Joint Stock Company No 6 (hereinafter referred to as "the Company"), formerly Hanoi Housing Investment and Development Company No 6 (under Hanoi Housing Investment and Development Corporation), the Company switched to operating under the model of a Joint Stock Company under Decision No. 8847/QD-UB dated December 2, 2004 of the Hanoi People's Committee on approving the enterprise value and equitization plan of Hanoi Housing Investment and Development Company No 6 under Hanoi Housing Investment and Development Corporation. The Company operates under the Business Registration Certificate No. 0100383878, first registered on March 31, 2005, registered for the 12th change on July 29, 2025.

The Company's charter capital under the Certificate of Business Registration No. 0100383878 changed for the 12th time on July 29, 2025 is VND 151,200,000,000 (In words: One hundred and fifty-one billion two hundred million VND)

The Company's shares are being traded on the Upcom with the code HD6.

Head office: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City, Vietnam.

# BOARD OF MANAGEMENT, BOARD OF SUPERVISORS AND BOARD OF GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the period and at the date of this report are as follows:

#### **Board of Management**

Mr. Le Quoc Binh Chairman

Mr. Vu Tuan Anh Member

Mr. Be Ngoc Long Member

Mr. Pham Ngoc Chien Member

Mr. Dinh Ngoc Linh Member (Appointed on June 24, 2025)

**Board of Supervisors** 

Mrs. Nguyen Thi Thu Hien Head of the Board

Mr. Pham Anh Tu Member

Mrs. Phan Thi Kim Dung Member

Mrs. Phan Thi Kim Dung Board of General Directors

Mr. Be Ngoc Long General Director

Mr. Hoang Que Son

Mr. Ngo Van Dong

Deputy General Director

Deputy General Director

Mr. Dinh Ngoc Linh Deputy General Director

HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY NO 6
Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City,
Vietnam

#### STATEMENT OF THE BOARD OF GENERAL DIRECTORS (Continued)

#### SUBSEQUENT EVENTS

According to the Board of General Directors, in the material respects, there have been no significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments or disclosures to be made in the separate financial statements for the period ended June 30, 2025.

#### AUDITORS

The Company's separate financial statements for the period ended June 30, 2025 have been audited by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

TN 10601

#### RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Company's Board of General Directors is responsible for preparing the interim separate financial statements, which give a true and fair view of the financial position of the Company as at June 30, 2025 as well as of its income and cash flows statements for the six-month accounting period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of separate financial statements. In preparing these interim separate financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Company are followed or not, and all the
  material differences from these standards are disclosed and explained in the separate financial
  statements;
- Design and effectively implement the internal control system in order to ensure that the preparation and presentation of the separate financial statements are free from material misstatements due to frauds or errors;
- Prepare the separate financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim separate financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the separate financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim separate financial statements.

For and on behalf of the Board of General Directors,

CÔNG TY CỔ PHẨN ĐẦU TƯ VÀ PHÁT TRIỀN NHÀ SỐ S

HÀ NÔI

Be Ngoc Long General Director Hanoi, August 13,2025



#### CPA VIETNAM AUDITING COMPANY LIMITED

#### Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str., Thanh Xuan Dist., Hanoi, Vietnam

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www.cpavietnam.vn

No: 197/2025/BCSX-CPA VIETNAM-NV1



#### REVIEW REPORT OF THE INTERIM FINANCIAL INFORMATION

To:

Shareholders

**Boards of Management, Supervisors and General Directors** 

Hanoi Housing Development and Investment Joint Stock Company No 6

We have reviewed the accompanying interim separate financial statements of Hanoi Housing Development and Investment Joint Stock Company No 6 prepared on August 13, 2025, from page 05 to page 36, including the Interim Separate Balance Sheet as of June 30, 2025, and the Interim Separate Income statement, and Interim Separate cash flows statement for the six-month period then ended, and Notes to the Interim Separate financial statements.

#### Responsibility of the Board of General Directors

The Company's Board General of Directors is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

#### Responsibility of Auditors

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnam Standards on Review Engagements No. 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

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

#### **Auditors' Opinion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the separate financial position of the Company as at June 30, 2025, and the results of operations and its cash flows for the 6 month period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.



Rhan Thank Nam

**Deputy General Director** 

Audit Practising Registration Certificate No: 1009-2023-137-1

Letter of Authorization No: 02/2025/UQ-CPA VIETNAM dated 02 January 2025 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

An Independent member of INPACT

Hanoi, 13 August, 2025

Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City, Vietnam Form B 01a - DN Issued under Circular 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance

#### INTERIM SEPARATE BALANCE SHEET

As at 30 June 2025

		Code	Note _	30/6/2025 VND	01/01/2025 VND
A -	CURRENT ASSETS	100		153,233,648,607	174,966,664,4375
I.	Cash anh cash equivalents	110	5.1	3,096,285,283	4,746,193,319
1.	Cash	111		3,096,285,283	4,746,193,319://
ш.	Short - term receivables	130		146,858,122,224	163,011,935,040
1.	Short-term receivables from customers	131	5.2	52,528,896,646	69,098,321,950
2.	Short-term prepayments to suppliers	132	5.3	6,563,267,823	7,821,911,135
3.	Short-term loan receivable	135	5.4	32,160,139,954	32,160,139,954
3. 4.	Other short-term receivables	136	5.5	64,223,998,394	64,271,156,914
5.	Short-term allowances for doubtful debts	137	5.6	(8,618,180,593)	(10,339,594,913)
IV.	Inventories	140	5.7	1,865,706,018	5,706,398,272
1.	Inventories	141		1,865,706,018	5,706,398,272
		150		1,413,535,082	1,502,137,806
v.	Other short-term assets Deductible value added tax	152		754,394,707	455,769,636
1.	Taxes and other receivables from	153	5.15	659,140,375	1,046,368,170
2.		133	5.15	007,2.0,2	
В-	government budget NON - CURRENT ASSETS	200		335,469,926,829	342,186,716,568
17	Fixed Assets	220		48,493,580,625	49,733,346,771
II.	Tangible fixed assets	221	5.8	48,493,580,625	49,733,346,771
1.	- Historical costs	222		75,280,102,754	75,280,102,754
	- Accumulated Depreciation	223	F 25	(26,786,522,129)	(25,546,755,983)
III.	Investment properties	230	5.9	8,648,293,005	8,607,932,217
1.	Historical costs	231	100	8,969,582,205	8,929,221,417
2.	Accumulated Amortization	232		(321,289,200)	(321,289,200)
		240		105,895,144,895	112,246,213,980
IV.	Long-term assets in progress	242	5.10	105,895,144,895	112,246,213,980
1.	Construction in progress	250	5.11	171,599,223,600	171,599,223,600
V.	Long-term investments	251	3.11	170,999,223,600	170,999,223,600
1.	Investment in Subsidiaries	252		600,000,000	600,000,000
2.	Investment in Associates and Joint Ventures	232			
VI.	Other long-term assets	260		833,684,704	1155
1.	Long-term prepaid expenses	261	5.12	833,684,704	•
	TAL ASSETS (270 = 100+200)	270		488,703,575,436	517,153,381,005

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# INTERIM SEPARATE BALANCE SHEET (Continued)

As at 30 June 2025

		Code	Note	30/6/2025 VND	01/01/2025 VND
C-	LIABILITIES	300		237,958,386,897	251,881,987,920
I.	Short-term liabilities	310		157,953,066,504	165,191,331,648
1.	Short-term trade payables	311	5.13	26,251,891,044	27,291,041,375
2.	Short-term prepayments from customers	312	5.14	771,581,512	411,581,512
3.	Taxes and other payables to government budget	313	5.15	151,500,252	901,438,243
4.	Payable to employees	314		-	1,864,892,437
5.	Short-term accrued expenses	315	5.16	4,554,569,990	4,049,263,753
6.	Other short-term payables	319	5.17	49,593,258,993	32,428,349,615
7.	Short-term borrowings and finance lease liabilities		5.18	71,700,000,000	93,200,000,000
8.	Bonus and welfare fund	322		4,930,264,713	5,044,764,713
п.	Long - term liabilities	330		80,005,320,393	86,690,656,272
1.	Long-term unearned revenues	336	5.19	6,153,393,789	12,838,729,668
2.	Other long-term payables	337	5.17	63,752,558,123	63,752,558,123
3.	Long-term provisions	342	5.20	10,099,368,481	10,099,368,481
D-	OWNERS' EQUITY	400		250,745,188,539	265,271,393,085
D-	(400 = 410 + 430)			(27)	-
I-	Owners' equity	410	5.21	250,745,188,539	265,271,393,085
1.	Contributed capital	411		151,200,000,000	151,200,000,000
1.	- Ordinary shares with voting rights	411a		151,200,000,000	151,200,000,000
2.	Share premium	412	1.0	1,273,275,917	1,273,275,917
2. 3.	Development and investment funds	418		19,147,384,211	19,147,384,211
3. 4.	Undistributed profit after tax	421		77,701,352,123	92,227,556,669
4. -	Undistributed profit after tax brought forward	421a		77,107,556,669	64,218,694,429
-	Undistributed profit after tax for the current year	4218	,	593,795,454	28,008,862,240
5.	Capital expenditure funds	422	8	1,423,176,288	1,423,176,288
TO	TAL RESOURCES 0 = 300+400)	44	0	488,703,575,436	517,153,381,005

Hanoi, 13 August 2025

Preparer

Chief Accountant

General Director

CÔNG TY
CÔ PHẨN
DẦU TƯ VÀ PHẨT TRIỀN
NHÀ SỐ B

Bui Thu Hang

Duong Thi Thai Huong

Be Ngoc Long

Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City, Vietnam Form B 02a - DN
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22/12/2014 of the Ministry of Finance

# INTERIM SEPARATE INCOME STATEMENT

For the period ended June 30, 2025

ITEMS         Code         Note         (VND)         (V           1. Revenues from sales and services rendered         01         6.1         25,650,256,971         8,258,846           3. Net revenues from sales and services rendered (10 = 01-02)         10         25,650,256,971         8,258,846           4. Cost of goods sold         11         6.2         20,626,217,717         5,661,439           5. Gross revenues from sales and services rendered (20 = 10-11)         20         5,024,039,254         2,597,407           6. Financial income         21         6.3         12,105,501         3,526,550           7. Financial expenses         22         6.4         1,844,726,850         63,632           8. Selling expenses         23         1,844,726,850         63,632           8. Selling expenses         25         25         25	riod 2024 (ND)
1. Revenues from sales and services rendered       01       0.1       25,650,256,971       8,258,846         3. rendered (10 = 01-02)       10       25,650,256,971       8,258,846         4. Cost of goods sold       11       6.2       20,626,217,717       5,661,439         5. rendered (20 = 10-11)       20       5,024,039,254       2,597,407         6. Financial income       21       6.3       12,105,501       3,526,550         7. Financial expenses       22       6.4       1,844,726,850       63,632         In which: interest expenses       23       1,844,726,850       63,632         8. Selling expenses       25       -       -	171
3. Ret revenues from sales and services rendered (10 = 01-02)  4. Cost of goods sold  5. Gross revenues from sales and services rendered (20 = 10-11)  6. Financial income  7. Financial expenses  In which: interest expenses  Selling expenses  10 25,650,256,971 8,258,846  20 20,626,217,717 5,661,439  20 5,024,039,254 2,597,407  21 6.3 12,105,501 3,526,550  22 6.4 1,844,726,850 63,632	P45000000
4. Cost of goods sold  6. Gross revenues from sales and services rendered (20 = 10-11)  6. Financial income  7. Financial expenses  In which: interest expenses  Selling expenses  20	
5. Gross revenues from sales and services rendered (20 = 10-11)  6. Financial income  7. Financial expenses  In which: interest expenses  Selling expenses  20  5,024,039,254  2,597,407  3,526,550  63,637  63,637	
Financial income  21 6.3 12,105,501 3,526,550  7. Financial expenses  22 6.4 1,844,726,850 63,633  In which: interest expenses  23 1,844,726,850 63,633	,121
7. Financial expenses 22 6.4 1,844,726,850 63,63.  In which: interest expenses 25 63,63.	
7. Financial expenses 23 1,844,726,850 63,63  In which: interest expenses 25 - 25	,396
In which: interest expenses  Solling expenses  25	2,396
0 Calling expenses	-
2 054 743 (1/9 1.793,40	1,272
9 General administrative expenses 20 0.5	
Net profits from operating activities 30 (663,325,174) (1,733,07	
$\{30 = 20 + (21 - 22) - (23 - 20)\}\$ 31 6.6 1,335,147,186 3,914,02	
11. Other income 32 6.6 78,026,558 1,753,70	7,346
12. Other expenses 2.160.33	2,659
13. Other profits $(40-51-52)$	6,643
14. $(50 = 30 + 40 + 45)$	-
15. Current corporate income tax expenses 51 6.7	
Profits after corporate income tax $60$ $593,795,454$ $427,2$ $(60 = 50-51-52)$	56,643

Hanoi, 13 August 2025

General Director

NG PHI A PHI

NO

NG NH NT( VIE)

Preparer

Chief Accountant

Bui Thu Hang

Duong Thi Thai Huong

Be Ngoc Long

Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City, Vietnam Form B 03a - DN
Issued under Circular 200/2014/TT-BTC dated
22/12/2014 of the Ministry of Finance

## INTERIM SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

For the period ended June 30, 2025

For the period ende	a June	50, 20	23		
	Code	Note	per	iod ended 30 June	For the accounting period ended 30 June 2024 (VND)
	Cour	11012			35-1
Profit before tax	. 01			593,795,454	427,256,643
Adjustments for:			36		(=0.000
- Depreciation of fixed assets and investment properties	02			1,239,766,146	1,729,670,388
- Provisions	03			(1,721,414,320)	
	05			(12,105,501)	(3,526,550,531)
- Interest expenses	06			1,844,726,850	63,632,396
Operating profit before changes in working capital	08			1,944,768,629	(1,305,991,104)
040 AAA AAA AAA AAA				16,110,794,262	1,500,380,292
act 크레이스 XHP 마리 마리 전에 XHP 에너 이 집에 XHP 에 대한 시간 사람이 있다면 사람이 있다면 있다면 하는데 있다면 다른데					(5,165,853,683)
				(833,684,704)	
				(455,123,288)	(431,122,636)
© (gggdcthanean±ggd)en				-	(110,045,080)
				2,000,000,000	•
Other payments on operating activities	17			(114,500,000)	(783,692,000)
	20			1,337,986,463	(15,253,053,808)
				-	-
Proceeds from lending or repurchase of debt instruments from	101202				6,500,000,000
	24				0,200,000,000
	2.7			12 105 501	107,898,458
Proceeds from interests, dividends and distributed profits	27			12,103,301	107,070,130
Net cash flows from investing activities	30			12,105,501	6,607,898,458
	33			E anno como ano nos como messassos	12,000,000,000
in the contract of the contrac	34				
[ C T (	40		32	(3,000,000,000)	11,178,871,011
Net cash flows during the fiscal year $(50 = 20+30+40)$	50		1000	(1,649,908,036	2,533,715,661
Cash and cash equivalents at beginning of period	60	5	.1_	4,746,193,319	9,506,382,385
	70	5	5.1	3,096,285,283	3 12,040,098,046
	Net cash flows from operating activities  Profit before tax  Adjustments for:  Depreciation of fixed assets and investment properties  Provisions Gain/loss on investing activities Interest expenses  Operating profit before changes in working capital  Increase (decrease) in receivables Increase (decrease) in inventories Increase (decrease) in payable Increase (decrease) in prepaid expenses Interest paid Coporate income tax paid Other receipts from operating activities Other payments on operating activities Net cash flows from operating activities  Cash flows from investing activities  Proceeds from lending or repurchase of debt instruments from other entities  Proceeds from interests, dividends and distributed profits  Net cash flows from investing activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities	Net cash flows from operating activities  Profit before tax Adjustments for:  Depreciation of fixed assets and investment properties  O2  Provisions  Gain/loss on investing activities Interest expenses  O6  Operating profit before changes in working capital  Increase (decrease) in receivables Increase (decrease) in inventories Increase (decrease) in payable Increase (decrease) in prepaid expenses Interest paid  Coporate income tax paid Other receipts from operating activities Other payments on operating activities Net cash flows from investing activities Proceeds from lending or repurchase of debt instruments from other entities  Proceeds from interests, dividends and distributed profits  Net cash flows from investing activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Net cash flows from financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Net cash flows during the fiscal year (50 = 20+30+40)  Cash and cash equivalents at beginning of period	Net cash flows from operating activities  Profit before tax  Adjustments for:  - Depreciation of fixed assets and investment properties  - Provisions - Gain/loss on investing activities - Interest expenses  Operating profit before changes in working capital - Increase (decrease) in receivables - Increase (decrease) in inventories - Increase (decrease) in prepaid expenses - Increase (decrease) in prepaid e	Net cash flows from operating activities  Profit before tax  Adjustments for:  Depreciation of fixed assets and investment properties  O2  Provisions Gain/loss on investing activities Interest expenses  O6  Operating profit before changes in working capital Increase (decrease) in receivables Increase (decrease) in inventories Increase (decrease) in prepaid expenses Increase (decrease) in prepaid expenses Interest paid Coporate income tax paid Other receipts from operating activities Other payments on operating activities Other payments on operating activities Proceeds from lending or repurchase of debt instruments from other entities  Proceeds from investing activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Proceeds from formory financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Net cash flows from financial activities Proceeds from borrowings Repayment of principal Net cash flows from financial activities Net cash flows during the fiscal year (50 = 20+30+40)  Cash and cash equivalents at beginning of period  O1  D2  D3  D4  D5  D6  D7  D7  D8  D8  D8  D8  D8  D8  D8  D8	For the accounting period ended 30 June

(\*) During the period, the Company had a non-cash transaction in the form of offsetting borrowings and receivables from customers with a value of VND 18,500,000,000.

Hanoi, 13 August 2025

General Director

Preparer

Chief Accountant

CÔNG T CÔ PHÂN ĐẦU TƯ VÀ PHẬT TRIỂN

NHÀ SỐ S HÀ MÔT

HAY MOST

Be Ngoc Long

Bui Thu Hang

Duong Thi Thai Huong

Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City, Vietnam

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## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended June 30, 2025

#### GENERAL INFORMATION 1.

#### 1.1 Form of capital ownership

Hanoi Housing Investment and Development Joint Stock Company No 6 (hereinafter referred to as "the Company"), formerly Hanoi Housing Investment and Development Company No 6 (under Hanoi Housing Investment and Development Corporation), the Company switched to operating under the model of a Joint Stock Company under Decision No. 8847/QD-UB dated December 2, 2004 of the Hanoi People's Committee on approving the enterprise value and equitization plan of Hanoi Housing Investment and Development Company No 6 under Hanoi Housing Investment and Development Company No 6 under Hanoi Housing Investment and Development Corporation. The Company operates under the Business Registration Certificate No. 0100383878, first registered on March 31, 2005, registered for the 12th change on July 29, 2025.

The Company's charter capital according to the business registration certificate No. 0100383878 registered for the 12th change on July 29, 2025 is VND 151,200,000,000 (In words: One hundred and fifty-one billion, two hundred million VND)

The Company's shares are being traded on the Upcom with the code HD6.

Head office: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City.

The total number of employees of the Company as of June 30, 2025 is 37 people (as of December 31, 2024 is 43 people)

#### Operating industry and principal activities 1.2

The Company's business:

- · Real estate trading, land use rights owned, used or leased. Details: Investment in construction and business of housing development;
- · Construction of other civil engineering works. Details: Construction and installation of civil, industrial, traffic, irrigation, sports works. Construction of technical infrastructure, urban and industrial areas, construction of irrigation and traffic works. Construction and installation of power lines and transformer stations up to 35 KVA, construction and installation of common electrical equipment systems, water supply and drainage. Construction and renovation, upgrading of houses for sale and lease. Construction of prestressed cables and transfer of prestressed concrete construction technology;
- Travel agency. Details: Domestic and international travel business and services for tourists;
- Restaurants and mobile catering services. Details: Restaurant business;
- Short-term accommodation services. Hotel business details;
- · Production of construction materials from clay. Details: Production and trading of construction materials, concrete components, metal components, wooden components;
- Specialized design activities. Details: Interior and exterior decoration;
- Production and trading of construction materials, machinery, specialized construction equipment;
- · Retail of hardware, paint, glass and other installation equipment in construction, in specialized stores. Details: Trading of construction materials, concrete components, metal components, wooden components;
- · Other remaining business support services not classified elsewhere. Details: Import and export of construction materials, specialized construction machinery and equipment, organization of management and operation of new urban areas and apartment buildings managed by the Company;
- Installation of other construction systems. Details: Installation of civil electrical and water equipment, construction mechanical products, elevators, wooden, iron and steel components;
- · Site preparation. Details: excavation, earthwork, masonry, carpentry, concrete and steel in construction;
- Architectural activities and related technical consulting....

The main activities of the Company are Real estate trading, land use rights owned by the owner, user or lessee; Construction of other civil engineering works.

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 1.3. Normal production and business cycle

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

#### 1.4. Corporate structure

As of June 30, 2025, the Company has the following subsidiaries and affiliated units:

Name	Head office address	Business sector	Equity ownership ratio %	Control ratio %
Subsidiary	2nd Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Trung Ward, Thanh Xuan District,	Real Estate Trading and Business	75.0%	75.0%
Ha Long Housing Investment and Development Joint Stock Company No. 6	Hanoi, Vietnam. Land plot KS-E1 Vung Dang new urban area, Yet Kieu ward, Ha Long city, Quang Ninh province, Vietnam.	Real Estate Investment	70.0%	70.0%
Diamond Flower Tower Joint Stock Company	No. 124 Ton Duc Thang, Dong Da, Hanoi	Trade and construction activities	71.4%	71.4%
Associates Handico 6 Mechanical and Electrical Construction Joint Stock Company	2nd Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Trung Ward, Thanh Xuan District,	Trade and construction activities	30.0%	30.0%
320		n the Separate financis	al statements	

# 1.5. Statement on the comparability of information in the Separate financial statements

The Company consistently applies accounting policies in accordance with the Vietnamese Enterprise Accounting Regime issued together with Circular No. 200/2014/TT-BTC dated December 22, 2014 and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance, therefore, the information and figures presented in the Separate financial statements are comparable.

# 2. ACCOUNTING PERIOD, MONETARY UNIT IN ACCOUNTING

#### 2.1 Accounting period

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

The Company's interim separate financial statements are prepared for the six-month accounting period from January 1 to June 30.

#### 2.2 Monetary unit in accounting

Monetary unit in accounting is Vietnam Dong (VND).

# 3. ADOPTED ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

#### 3.1 Adopted Accounting System

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular 200/2014/TT-BTC dated December 22, 2014.

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

# 3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Financial Statements

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

# Basis of preparation of the interim separate financial statements

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim financial statements

The accompanying interim separate financial statements are the Company's ones, therefore, they do not include the financial statements of subsidiaries. Users of the separate financial statements should read them together with the Company's consolidated financial statements for the period ended 30 June, 2025 to obtain full information of the Company's financial position as well as the results of operations and cash flows during the period.

#### Accounting Estimates

The preparation of interim separate financial statements in conformity with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and other prevailing accounting regulations in Vietnam requires The Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the separate financial statements and the reported amounts of revenues and expenses during the financial period. Actual results could differ from those estimates and assumptions.

#### Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash and cash equivalents are recorded on the basis of actual receipts and payments.

#### Financial investments

#### Loans

Loans are stated at cost less allowance for doubtful loans.

Allowance for doubtful loans is made in conformity with current accounting regulations.

#### Investments in subsidiaries, associates

Investments in subsidiaries over which the Company has control, investments in associates and joint ventures over which the Company has significant influence are stated at cost method in the interim separate financial statements.

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in separate income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Profit distributions that Company received from the accumulated profits of the associates after the Company obtains control right are recognized in separate income statement. Other distributions are considered a recovery of investment and are deducted to the investment value

Investments in subsidiaries, joint ventures and associates are presented in the balance sheet at cost less provisions for impairment (if any).

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

# 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other investments are initially recognized at cost, including the purchase price and any directly attributable acquisition costs. After initial recognition, these investments are measured at cost less provision for impairment, (if any)

#### Allowance for loss of investments

Allowance for losses of investments in subsidiaries, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

#### Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

#### Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Costs of inventories comprise costs of purchases and other directly relevant costs.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated via the weighted average method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

#### Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of purchased tangible fixed assets comprises its purchase price and any directly attributable costs of bringing the assets to its working condition and location for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Details are as follows:

**************************************	05 - 08
Machinery and equipment	06 - 10
Motor vehicles	03 - 05
Office equipment	05 00

When fixed assets are sold or liquidated, the original cost and accumulated depreciation are written off and any profits or losses arising from the disposal are included in other income or other expenses for the period..

#### Investment properties

Investment properties include buildings, structures held by the Company for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Company, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

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## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Investment properties (Continued)

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Income Statement.

The Company's investment real estate is purchased to wait for price increase to sell, therefore no depreciation is deducted.

#### Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

#### Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses includes:

#### Office repair expenses

Fixed assets major repairs expenses are recorded to expenses and amortized on a straight-line basis over 2 years.

#### Payables

The payables are monitored in detail by maturity terms, subjects, kind of currency and other factors according to management demand of the Company.

The payables include payable to suppliers, loans payables and other payables which are determined almost certainly about the recorded value and duration which are not less than the obligation payable, they are classified as follows:

Trade payables: includes commercial payables arising from the purchase of goods, services and assets between the Company and the seller.

Other payables include of non-commercial payables, non-related transactions of purchasing and selling of goods and services.

#### Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes Accrued expenses as follows:

Labour, materials, and fuel expenses are accrued in advance based on the approved cost estimates and the actual volume of work completed.

Construction costs of the swimming pool restaurant in Ha Long, Quang Ninh.

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## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

#### **Borrowing costs**

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

#### Provisions (for payables)

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the fiscal year end date or balance sheet date.

Only expenses related to the provision for payables made initially will be offset by such provision.

When the difference between the provision for payables made in the previous accounting period that has not yet been used up is larger than the provision for payables made in the reporting period, it shall be reversed and recorded as a decrease in production and business expenses in the period, excluding the larger difference of the provision payables for warranty of construction works reversed into other income in the period.

#### Unrealized revenues

Including deposits from buyers to buy apartments up to the time of preparing the separate financial statements, recorded and presented in the unrealized revenue item.

#### Owners' equity

Owner's equity is recorded according to the actual capital contributed by the owner.

Capital surplus are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue, or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in capital urplus.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders. and the Notice of the record date for dividend entitlement issued by the Vietnam Securities Depository (VSD).

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#### NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Revenue recognition, other income

The Company's revenue from sales includes:

#### Revenue from the sale of real estate, apartments

The Company's revenue from sale of real estate is recognized when it satisfies all following conditions:

- (a) The real estate is totally completed and handed over to the buyer. The Company has transferred the significant risks and rewards of ownership of the real estate to the buyer;
- (b) The Company does not retain managerial right over the real estate as the owners or control involvement with the real estate.
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company.
- (e) The costs incurred in respect of the transaction can be measured reliably.

#### Revenue from other services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company.;
- (c) Identify the completed work as at the balance sheet date; and
- (d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

The Company's other service revenue for the year is the revenue from the transfer of parking spaces in the building where the Company is the investor.

#### Revenue of construction

Revenue and costs of construction contracts are recognized based on the value of the work completed.

For construction contracts where the contractor is paid according to the value of the work performed, revenue and costs related to the contract are recognized in proportion to the work completed, as confirmed by the customer and reflected on the issued invoices.

When the outcome of a contract cannot be reliably estimated, if the company can recover the costs incurred for the contract, revenue from the contract is recognized only up to the amount of costs that are expected to be recovered. In this case, no rofit is recognized, even if the total costs of the contract exceed the total revenue of the contract.

Adjustments to the construction volume, compensation payments, and other revenues are only recognized when agreed upon with the customer.

#### Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

#### Cost of goods sold

Cost of Services, Investment Properties, and Production Costs of Construction Products for the Period are recognized in accordance with the principle that aligns with the related revenue. Costs exceeding the normal level of inventory are recognized immediately in the cost of goods sold.

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

# 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Financial expenses

Borrowing costs are recognized monthly based on the loan amount, interest rate, and actual loan period. Losses from the liquidation of investments in other entities are recognized as an expense in the period.

#### Current corporate income tax, deferred tax expenses and others

Corporate income tax expense (tax income): is the total amount of current income tax expense and deferred income tax expense (or income) in determining of profit or loss for the period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable income.

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

#### Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

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

# 5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM BALANCE SHEET

#### 5.1 Cash and cash equivalents

William Park	30/6/2025 VND	01/01/2025 VND
Cash on hand Cash in bank	733,343,078 2,362,942,205	162,020,339 4,584,172,980
Total	3,096,285,283	4,746,193,319

HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY NO 6 Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED) City, Vietnam

For the period ended June 30, 2025

# 5.2 Financial investments

# Investments in subsidiaries, associates

	Day	Datio	30/6/2	30/6/2025 (VND)		01/01/	01/01/2025 (VND)	
	IV	O. C.		Deli			Fair	
	Equity Voting	Voting		Fair				Drovieion
	owned rights	rights	Original cost	value	Provision	Original cost	value	LIGARION
			170.999.233.600		1	170,999,233,600		•
Investments in Subsidiaries	ì	1034	000 000 000			6,000,000,000		
"Vietnam Building Utilities Management JSC"	12%	12%	0,000,000,000,0			164 500 000 000		
Ha Long Housing Development And Investment	%02	%02	164,500,000,000		ľ.	000,000,000,000		1
ISC No 6						000 000		ì
Dismond Florings Towner ISC	71.4%	71.4% 71.4%	499,233,600			499,233,000		
Diamond Flower 10wer 350			000 000 000		,	000.000.009		
Investments in Associates			000,000,000		r;	000000000000000000000000000000000000000		
Handico 6 Mechanical and Electrical Construction	30%	30%	000,000,009			000,000,009		
180								
		•	171 500 733 600 (*)			171,599,233,600 (*)	*)	•
Total			11,377,453,000	1				

(\*) Fair value: The company has not determined the fair value of these financial instruments to disclose in the separate financial statements because the current regulations do not provide specific guidance on determining the fair value of such financial investments.

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

= 2	Short-term	magaixia bloc
5.3	Short-term	receivables

5.3	Short-term receivables	30/6/2025 VND	01/01/2025 VND
	Ha Long Housing Development And Investment JSC No 6	2,104,653,992	20,273,500,976
	Land 6 Real Estate JSC	9,811,736,600	9,783,736,600
	EMICO Investment and Construction Project Management Board	6,882,521,963	6,882,521,963
	Hanoi Investment and Trading JSC	5,020,637,875	5,020,637,875
	Viet nam Buiding Utility Manatgement And Exploitation Services Joint Stock Campany	5,340,153,600	1,926,117,600
	Hanoi traffic construction Investment Project Management Board	4,968,536,125	4,968,536,125
	Others	18,400,656,491	20,243,270,811
	Total	52,528,896,646	69,098,321,950
	Including receivables from related parties as detailed in Note (7.1) to the financial statements	7,444,807,592	22,199,618,576
5.4	Short-term repayments to suppliers	30/6/2025 VND	01/01/2025 VND
	A IV - Made vised Construction Co. I td	1,462,950,901	1,546,044,701
	An Hung Mechanical Construction Co., Ltd. Others	5,100,316,922	6,275,866,434
	Total	6,563,267,823	7,821,911,135

HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY NO 6 Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi

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City, Vietnam NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

# 5.5 Short-term loan receivables

30/06/2025 (VND)           Original price         Book value         Original price           500,000,000         500,000,000         500,000,000           500,000,000         500,000,000         500,000,000           9,226,700,565         9,226,700,565         9,226,700,565           3,933,439,389         3,933,439,389         3,933,439,389           18,000,000,000         18,000,000,000         18,000,000,000           32,160,139,954         32,160,139,954
(VND)
30/06/2025 (VN Original price 500,000,000 500,000,000 9,226,700,565 3,933,439,389 18,000,000,000

2015 with an interest rate of 12%/year. The Appendix of the Economic Contract from January 1, 2016 onwards does not charge interest according to the Resolution (1) According to the Economic Contract dated January 1, 2015, Land 6 Real Estate Joint Stock Company borrowed money from January 1, 2015 to December 31, of the Board of Directors of the Company. The collateral is Floor 01, axis (A-C) from axis 5-10; Axis (C-E) from axis 8-10 - Floor 01 - CT3 Building, Trung Van New Urban Area, Tu Liem, Hanoi, area 591 m2; Contribution value of 40% of capital in the Investment project to build a complex of services, offices, and housing at the land plot 58B Vu Trong Phung, Thanh Xuan, Hanoi.

(2) Loan Agreement No. 01/2020/HBVT dated November 17, 2020 granted a loan of VND 16,500,000,000 to Mr. Nguyen Viet Hong with an interest rate of 0%. Similarly, Loan Agreement No. 02/2020/HBVT dated April 28, 2020 granted a loan of VND 1,500,000,000, also at an interest rate of 0%. As of June 30, 2025, the outstanding loan balance was VND 18,000,000,000.

(formerly), now located in Tu Liem Ward, Hanoi City under the Long-term Apartment Lease Contract No. 101 dated November 21, 2010 between Keangnam Vina and Mr. The collateral for the loans is Apartment A101 with an area of 463.64 m² at Keangnam Hanoi Landmark Tower, Pham Hung Street, Nam Tu Liem District, Hanoi, Tran Doan Thanh, Ms. Nguyen Phuong Hai, Mr. Ngo Khanh Tung, and Ms. Pham Phuong Lien, and the settlement confirmation document dated July 19, 2013.

The collateral value stated in the guarantee document is VND 37,635,000,000. The term for changing the collateral asset is five (05) years.

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

5.6 Other receivables

5.0 Other receivables	30/06/2025	5 (VND)	01/01/2025	5 (VND)
	Book value	Provision	Book value	Provision
Other receivables Advances Other receivables Vien Tin Hanoi Co.,Ltd (1) Investment Cooperation in the Coastal Road Construction Project	64,223,998,394 15,849,614,486 48,374,383,908 34,664,700,000 4,000,000,000	(5,260,450,302) (2,641,950,302) (2,618,500,000)	64,271,156,914 15,846,773,006 48,424,383,908 34,664,700,000 4,000,000,000	(5,260,450,302) (2,641,950,302) (2,618,500,000)
in Phu Yen Province Others	9,709,683,908	(2,618,500,000)	9,759,683,908	(2,618,500,000)
Total	64,223,998,394	(5,260,450,302)	64,271,156,914	(5,260,450,302)

(1) The Business Cooperation Agreement dated August 8, 2010, and the Appendix No. 01/2016/PLHD/VT-HANDICO dated June 5, 2016, between Hanoi Vien Tin Co., Ltd. (Party A) and Hanoi Housing Investment and Development JSC No 6 (Party B) stipulate that Party A contributes 50% of the capital, and Party B contributes 50% of the capital to invest in the construction of the Project for the Commercial and Service Center Complex, Office Building, and Residential Apartments on a 5,224 m² land plot, designated HH, located in the Ngoi – Cau Trai area, Trung Van Ward, Nam Tu Liem District, Hanoi City. Hanoi Vien Tin Co., Ltd. commits to ensuring that the planning criteria are approved by the Hanoi Department of Architecture. The total investment of the project is VND 800 billion. The committed capital contributions from both parties are VND 160 billion, with the remaining VND 640 billion raised from other sources. The product division will follow the capital contribution ratio. The total capital that the company has contributed is VND 34,664,700,000. Currently, the Company is negotiating with Party A to transfer the project to them.

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 5.7 Bad debts

5.7 Bad debts	30/06/2025	(VND)	01/01/2025	(VND)
- 1 th		Recoverable		Recoverable
	Historical Cost	value	Historical Cost	value
The total value of receivables and	8,618,180,593	-	10,339,594,913	5
loans are overdue		.9	•	
In which:			- 000 001 501	
Receivables from customers	2,149,477,441	-	3,870,891,761	a7.
Hanoi Construction Investment Joint Stock Company	419,760,000	-	419,760,000	50
Management Board of Industrial Parks of Ha Tay	452,393,520		452,393,520	-
Real Estate 10 Joint Stock Company	1.81	-	1,721,414,320	-
Others	1,277,323,921	=	1,277,323,921	( <del>, =</del> )
Short-term prepayments to	1,208,252,850	*	1,208,252,850	-
suppliers Van Tuong Materials and Equipment Joint Stock Company	175,000,000	**	175,000,000	-
Duc Linh Electric Construction and Installation Joint Stock Company	180,250,000	2	180,250,000	5
Others	853,002,850	7	853,002,850	-
Other receivables	2,618,500,000		2,618,500,000	2
Mr Dao Quoc Quyen	2,598,500,000	-	2,598,500,000	=
Others	20,000,000	-	20,000,000	
Advances	2,641,950,302	10 <del>-</del> 0	2,641,950,302	-
3. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	677,958,723	-	677,958,723	_
Mr Bui Sy Hien	1,267,675,442		1,267,675,442	:50
Mr Nguyen Thanh Binh	696,316,137	_	696,316,137	-
Others			10,339,594,913	
Total	8,618,180,593		10,000,004,010	

#### 5.8 Inventories

5.8 Inventories	30/06/2025 (	VND)	01/01/2025 (	/ND)
1 E	Cost	Provision	Cost	Provision
Work in progress	1,865,706,018	a	5,706,398,272	-
Total	1,865,706,018	2 V 2 X 3	5,706,398,272	-

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HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY NO 6

Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward,

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

Tangible fixed assets 5.9

48,493,580,625 25,546,755,983 1,239,766,146 .239,766,146 26,786,522,129 Unit: VND Total 75,280,102,754 75,280,102,754 49,733,346,771 assets 48,493,580,625 2,523,976,926 1,239,766,146 1,239,766,146 3,763,743,072 52,257,323,697 52,257,323,697 49,733,346,771 Other fixed 415,593,334 415,593,334 415,593,334 415,593,334 equipment 9,752,260,453 9,752,260,453 Motor vehicles 9,752,260,453 9,752,260,453 12,854,925,270 12,854,925,270 Machinery 12,854,925,270 12,854,925,270 and equipment ACCUMULATED DEPRECIATION Depreciation for the period HISTORICAL COST NET BOOK VALUE As at 01/01/2025 As at 01/01/2025 As at 01/01/2025 As at 30/6/2025 As at 30/6/2025 As at 30/6/2025 Addition

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2025 is VND 23,022,779,057, as at 01/01/2025 is VND 23,022,779,057







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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 5.10 Investment property

Unit: VND

Item	01/01/2025	Increase in the period	Decrease in the period	30/6/2025
Investment property awaiting price				10
Historical cost	8,929,221,417	40,360,788	( <b>*</b> )	8,969,582,205
- Buildings	8,929,221,417	40,360,788	* =	8,969,582,205
Accumulated depreciation	321,289,200	-	-	321,289,200
- Buildings	321,289,200		-	321,289,200
Net book value	8,607,932,217		2=	8,648,293,005
- Buildings	8,607,932,217	40,360,788	3 <del>.0</del>	8,648,293,005

The Company's investment property is the service area on the 1st floor of the high-rise residential project sold to employees of the Petroleum Company of Area I, located at No. Alley 489 Nguyen Van Cu Street, formerly located in Gia Thuy Ward, Long Bien District, Hanoi City, is now part of Long Bien Ward, Hanoi City. The Company purchased this property with the intention of holding it for capital appreciation before selling.

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment Property, the fair value of the investment property as of June 30, 2025, needs to be disclosed. However, the Company does not have sufficient information to determine the fair value of these assets at the time of preparing the interim separate balance sheet.

#### 5.11 Construction in progress

Construction in progress	30/6/2025 VND	01/01/2025 VND
Trung Hoa - Nhan Chinh Urban Area Construction Investment Project - Capital from Hanoi City	1,438,848,234	1,438,848,234
Budget Business project of Company C1 Trung Hoa - Nhan Chinh Project (i) Others	104,456,296,661 100,867,468,831 3,588,827,830	110,807,365,746 107,218,537,916 3,588,827,830
Total	105,895,144,895	112,246,213,980

(i) The Trung Hoa – Nhan Chinh project is a joint venture between Hanoi Trading Investment Joint Stock Company and Hanoi Housing Development and Investment Joint Stock Company No. 6. As the final settlement of the project has not yet been completed between the two parties, the construction-in-progress costs have not been transferred to the cost of inventories. The parties are currently in the process of working on and finalizing the project settlement.

#### 5.12 Prepaid expenses

The Property of the State Control of the State Con	30/6/2025 VND	01/01/2025 VND
Long - term	833,684,704	-
Cost of company cafeteria repair	833,684,704	(a)
Total	833,684,704	-

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

5.13	Short-term trade payables	30/06/2025	(VND)	01/01/2025	(VND)
	-	Book value	Amount able to pay	Book value	Amount able to pay
Hanoi I	nvestment and Trading JSC	3,727,000,000	3,727,000,000	3,727,000,000	3,727,000,000
Viet Na	am Building Utiliti Management aploitation Sevisces Joint Stock	2,247,749,779	2,247,749,779	2,208,478,014	2,208,478,014
Ha Lon	ng Housing Development And ment JSC No 6	7,643,767,936	7,643,767,936	7,643,767,936	7,643,767,936
Vien D	ong Group of Real Estate and	7,259,429,000	7,259,429,000	7,259,429,000	7,259,429,000
Propert	ty JSC	5,373,944,329	5,373,944,329	6,452,366,425	6,452,366,425
Total	-	26,251,891,044	26,251,891,044	27,291,041,375	27,291,041,375
parties	ling amounts payable to related s, as disclosed in Note (7.1) to the cial statements	9,891,517,715	9,891,517,715	9,852,245,950	9,852,245,950
5.14	Prepayments from customers	3	3	80/6/2025 VND	01/01/2025 VND
	Manh Hung		15	7,000,000	117,000,000
	Nguyen Manh Hung Others			4,581,512	294,581,512
	Total		77	1,581,512	411,581,512

	01/01/2025 VND	Payables VND	Paid VND	30/6/2025 VND
Payables	901,438,243	1,538,739,965	2,288,677,956	151,500,252
Value Added Tax	_	1,351,894,111	1,351,894,111	
Personal Income Tax	901,438,243	132,718,852	882,656,843	151,500,252
Land tax, Land rental charges	-	38,670,149	38,670,149	-
Business license tax		3,000,000	3,000,000	
Environmental Protection Tax and	-	12,456,853	12,456,853	( <del>-</del>
Other Taxes Fees, charges and other payables	: <del>=</del> :	37,534,000	37,534,000	-
	01/01/2025 VND	Payables VND	Paid VND	30/6/2025 VND
Receivables	1,046,368,170	387,227,795	· /	659,140,375
	256,924,418		51 T	256,924,418
Corporate income tax  Land tax, Land rental charges	789,443,752	387,227,795	7 - 11 <u>-</u>	402,215,957

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## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

5.16	Short-term accrued expenses	30/6/2025 VND	01/01/2025 VND
	Cost of Ha Long swimming pool restaurant project	4,554,569,990	4,049,263,753
	Total	4,554,569,990	4,049,263,753
5.17	Other payables	30/6/2025 VND	01/01/2025 VND
	Short-term Trade Union fees Social insurance Health insurance Unemployment insurance Dividend, Profit payables Other payables	49,593,258,993 368,117,506 56,255,040 9,597,330 4,412,160 22,498,259,068 26,656,617,889 26,656,617,889	32,428,349,615 543,126,306 - - 7,378,259,068 24,506,964,241 24,506,964,241
	Long-term Hanoi Investment and Trading JSC (Receive	<b>63,752,558,123</b> 52,802,558,123	<b>63,752,558,123</b> <i>52,802,558,123</i>
	capital contribution for business cooperation from the C1 Trung Hoa Nhan Chinh construction joint venture project) (*)  Dai Hai Ha JSC (Receive capital contribution for business cooperation according to Contract No.12/2009 of C2 Trung Hoa - Nhan Chinh project)	500,000,000	500,000,000
	DTT Vietnam Investment Trading JSC (Receive	9,200,000,000	9,200,000,000
	capital contribution for business) Receive business capital contributions from individuals of the business cooperation project of No.1 Cai Dam villa area	1,250,000,000	1,250,000,000
	Total	113,345,817,116	96,180,907,738
	Including amounts payable to related parties, as disclosed in Note (7.1) to the financial statements	1,623,258,628	205,276,984

<sup>(\*)</sup> Other payables represent the amount payable arising from the receipt of capital contribution for the business cooperation of the C1 Trung Hoa - Nhan Chinh Project, located at No. 48 Le Van Luong Street, Thanh Xuan District, Hanoi.

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

5.18 Borrowings	706/90/08	30/06/2025 (VND)	Arising during the period (VND)	period (VND)	01/01/20	01/01/2025 (VND)
	on on our principal	Renavable amount	Increase	Decrease	Carrying value	Repayable amount
The second secon	71 700 000 000	71 700 000 000		21,500,000,000	93,200,000,000	93,200,000,000
Short-term borrowings	11,100,000,000	200600600				
Ha Long Housing Development And Investment JSC No 6 (1)	15,900,000,000	15,900,000,000	Ĭ.	18,500,000,000	34,400,000,000	34,400,000,000
Handico 6 Mechanical and Electrical	25,100,000,000	25,100,000,000	ř	t	25,100,000,000	25,100,000,000
Construction JSC (2)	000 000 000 00	30 700 000 000	•	3,000,000,000	33,700,000,000	33,700,000,000
Personal borrowing (3)	30,700,000,000	20,100,000,000		21 500 000 000	93,200,000,000	93,200,000,000
Total	71,700,000,000	71,700,000,000	.	41,200,000,000		
In which, borrowings from related parties are presented in Note 7.1	00,000,000,000	60,600,000,000			82,100,000,000	82,100,000,000

Economic Contract No. 18.01/2024/HDKT-HN-HL, signed on January 26, 2024, with a loan term of 12 months and an interest rate of 0.2% per annum. Loan

amount: VND 2,000,000,000, purpose: To ensure the timely progress of Project E1 Ha Long.

Economic Contract No. 29.01/2024/HDKT-HN-HL, signed on January 29, 2024, with a loan term of 12 months and an interest rate of 0.2% per annum. Loan amount: VND 10,000,000,000, purpose: To ensure the timely progress of Project E1 Ha Long.

Economic Contract No. 17.9/2024/HBKT-HN-HL, signed on September 17, 2024, with a loan term of 12 months and an interest rate of 0.2% per annum. Loan Economic Contract No. 22.10/2024/HDKT-HN-HL, signed on October 22, 2024, with a loan term of 12 months and an interest rate of 0.2% per annum. Loan amount: VND 2,000,000,000, purpose: To ensure the timely progress of Project E1 Ha Long, disbursement status: VND 1,000,000,000 has been disbursed.

amount: VND 2,000,000,000, purpose: To ensure the timely progress of Project E1 Ha Long. Economic Contract No. 18.12/2024/HDKT/HME-HDD06, signed on December 18, 2024, with a loan term of 3 months starting from December 19, 2024, and an (1.4)

(2) Economic Contract No. 18.12/2024/HDKT/HME-HDD06, stginterest rate of 4.3% per annum. Loan amount: VND 25,100,000,000

Borrowings from other parties refer to loans from individuals within the Company to supplement business capital. The maximum interest rate is 12% per annum,

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 5.19 Unearned Revenue

Long-term Revenue received in advance (apartment transfer 6,153,393,789 6,153,393,789	
Revenue received in advance (apartment transfer 6,153,393,789	6,153,393,789 12,838,729,668
fee)	
Total 6,153,393,789	6,153,393,789 12,838,729,668

#### 5.20 Provisions

LIOVISIONS	30/6/2025 VND	01/01/2025 VND
Long-term Construction warranty provisions	<b>10,099,368,481</b> 10,099,368,481	<b>10,099,368,481</b> 10,099,368,481
Tổng	10,099,368,481	10,099,368,481

The Company's provisions include: warranty costs for the C1 Diamond Flower Building project, located at 48 Le Van Luong Street, Nhan Chinh Ward, Thanh Xuan District, Hanoi City.

Warranty costs for the installation of wall panels, enclosure construction, and finishing works of high-rise buildings under the apartment complex, terraced houses, and shophouse project on land lot KS-E1, Vung dang New Urban Area, Ha Long City, Quang Ninh Province.

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# HANO! HOUSING DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY NO 6 Address: 2A Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Ward, Hanoi City.

# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

5.21 Owners' equity

a. Changes of owners' equity

a. Changes of owners equity						Unit: VND
			Development and Investment		Fund for	
	Share capital	Share premium	Fund	Retained profits	Construction	Total
As at 01/01/2024	151,200,000,000	1,273,275,917	15,731,669,304	79,338,694,429	1,423,176,288	248,966,815,938
Increase	ĵ	i	3,415,714,907	34,157,149,073	3	37,572,863,980
Due fit in the woon				34,157,149,073		34,157,149,073
From in the year		,	3,415,714,907			3,415,714,907
From distribution		3		(21,268,286,833)	ľ	(21,268,286,833)
Decrease	•	3		(15,120,000,000)	33	(15,120,000,000)
Dividends	ı	,	,	(3,415,714,907)		(3,415,714,907)
Allocation to development investment tund	B I	1	,	(2,732,571,926)		(2,732,571,926)
Allocation to reward and wellare fund As at 31/12/2024	151,200,000,000	1,273,275,917	19,147,384,211	92,227,556,669	1,423,176,288	265,271,393,085
As at 01/01/2025	151,200,000,000	1,273,275,917	19,147,384,211	92,227,556,669	1,423,176,288	265,271,393,085
AS AL OLI OLI MORE	, '		ſ	593,795,454	î	593,795,454
Increase	•	1	•	593,795,454	•	593,795,454
Profit in the period	1	1	. 18	(15,120,000,000)	1	(15,120,000,000)
Dividende (i)	1		1	(15,120,000,000)	•	(15,120,000,000)
Dividends (1)	151,200,000,000	1,273,275,917	19,147,384,211	77,701,352,123	1,423,176,288	250,745,188,539

<sup>(</sup>i) The Company distributed its 2024 profits in accordance with Resolution No. 17/2025/NQ-DHDCD of the Annual General Meeting of Shareholders dated June 24, 2025. The dividend distribution will be as follows:

Z OF THE AV

OP OP NAR NA NA NA

<sup>-</sup> Distribute dividends at 10% of the charter capital;

Allocate 10% of profit after tax to the Development Investment Fund (fully allocated for 2024);

Allocate 7% of profit after tax to the Bonus and Welfare Fund and 1% of profit after tax to the Mutual Assistance Fund (fully allocated for 2024).

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Written-off bad debts (VND)

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01/01/2025

8,514,288,516

30/06/2025

8,514,288,516

#### NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 5.21 Owners' equity (Continued)

Own	ers' equity (Continued)		
b.	Details of owners' equity	30/6/2025 VND	01/01/2025 VND
	oi Housing Development And Investment	24,602,450,000	24,602,450,000
	oration tal contribution from other shareholders	126,597,550,000	126,597,550,000
Tota		151,200,000,000	151,200,000,000
е.	Capital transactions with shareholders	and appropriation of pro For the period ended	For the period ended
		30 June 2025 (VND)	30 June 2024 (VND)
Ope Incre	reholders' capital ning balance eased during the period sing balance	151,200,000,000 - 151,200,000,000	151,200,000,000 - 151,200,000,000
Divi	dends and distributed profits	15,120,000,000	-
d.	Shares	30/6/2025 Shares	01/01/2025 Shares
Qu	antity of registered shares	15,120,000	15,120,000
Qu Co Ou Co	antity of issued shares mmon shares itstanding shares mmon shares	<b>15,120,000</b> 15,120,000 <b>15,120,000</b> 15,120,000	15,120,000 <b>15,120,00</b> 0 15,120,000
Par	value of outstanding shares (VND/ share)	10,000	10,000
e.	The Company's funds	30/6/2025 VND	01/01/2025 VND
Dev	relopment and investment funds	19,147,384,211	19,147,384,211
f.	Off Balance Sheet Items		
		2010/1202	04/04/303#

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63,632,396

1,844,726,850

# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

Total

#### ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE 6. INCOME STATEMENT

6.1	Revenue from sales of goods and provision of s	services	
		For the period ended 30 June 2025 (VND)	For the period ended 30 June 2024 (VND)
	Revenue from construction	16,002,889,092	5,177,296,591
	Revenue from sales of apartment	6,685,335,879	3,081,549,580
	Others	2,962,032,000	21 <del>2</del>
	Total	25,650,256,971	8,258,846,171
	In which, revenue from related parties are presented in Note 7.1	21,207,617,909	6,696,095,827
6.2	Cost of goods sold	For the period ended	For the period
		30 June 2025 (VND)	ended 30 June 2024 (VND)
	Cost of construction	13,274,300,274	3,297,890,523
	Cost of sales of apartment	6,351,069,085	2,363,548,527
	Other cost of goods sold	1,000,848,358	2
	Total	20,626,217,717	5,661,439,050
		5 A 19	
6.3	Financial income	For the period ended 30	For the period
		June 2025	ended 30 June 2024
		(VND)	(VND)
	Interest income from deposits	12,105,501	107,898,458
	Dividends received	-	3,418,652,073
	Total	12,105,501	3,526,550,531
	989		
6.4	Financial expenses		as a livia
		For the period ended 30	For the period
		June 2025 (VND)	ended 30 June 2024 (VND)
	Interest expense	1,844,726,850	pp 100 x 1 Profession - 15 - 15 - 15 - 15 - 15 - 15 - 15 - 1
	Interest expense		

# HANOI HOUSING DEVELOPMENT AND

INVESTMENT JOINT STOCK COMPANY NO 6

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 6.5 General and administrative expenses

	For the period ended 30 June 2025 (VND)	For the period ended 30 June 2024 (VND)
Employee expenses Materials expenses Office supplies expenses Amortization and depreciation expenses Charges and fee Provision expenses Outsourcing expenses	3,156,301,878 47,023,410 123,590,875 266,667,788 421,640,172 (1,721,414,320) 66,748,850 1,494,184,426	4,167,820,709 159,625,302 48,845,454 100,000,002 551,212,309 - 271,935,039 2,493,962,457
Other cash expense Total	3,854,743,079	7,793,401,272

# 6.6 Other income/ Other expenses

	For the period ended 30 June 2025 (VND)	For the period ended 30 June 2024 (VND)
Other income	-	2,962,032,000
Central air conditioning system for rent	436,363,636	883,090,908
Office rental with equipment	898,783,550	68,917,097
Others	1,335,147,186	3,914,040,005
Total	1,555,211,	
Other expenses		-00 004 040
Depreciation of cars with an original cost	-	389,904,240
exceeding VND 1.6 billion	78,026,558	2,289,688
Tax arrears and tax penalties	78,020,330	1,239,766,146
Depreciation expense of leased assets		121,747,272
Other expenses	78,026,558	
Total Other income/expenses (net)	1,257,120,628	

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### Current corporate income tax expense 6.7

Current corporate income tax expense	For the period ended 30 June 2025 e (VND)	For the period anded 30 June 2024 (VND)
	593,795,454	427,256,643
Profit (loss) before tax	141,026,558	452,385,928
Adjustments to increase taxable income	63,000,000	389,904,240
Expenses not be deducted	78,026,558	62,481,688
Fines and tax arrears  A dijustments to decrease taxable income	1,721,414,320	<b>3,418,652,073</b> 3,418,652,073
Dividends declared and paid during the period Provisions recognized in prior years	1,721,414,320 (986,592,308)	(2,539,009,502)
Taxables income Corporate income tax rate	20%	20%
Corporate income tax		
Total		

#### Production and business expenses by factors 6.8

Production and business expenses by factors	For the period ended 30 June 2025 (VND)	For the period ended 30 June 2024 (VND)
Material expenses Employee expenses Amortization and Depreciation expenses Outsourcing expenses Provision reversal	170,614,285 3,533,912,508 1,239,766,146 13,578,188,624 (1,721,414,320) 9,307,109,711	2,661,868,305
Other cash expenses Total	26,108,176,954	12,684,087,791

#### OTHER INFORMATION 7.

#### Information of related parties 7.1

#### Related parties a.

Related parties	Relationship
Name of individual or organization  Vietnam Building Utilities Management and Operation Services Joint Stock Company  Ha Long Housing Development And Investment JSC No 6 Diamond Flower Tower Joint Stock Company  Handico 6 Electromechanical Construction JSC	Subsidiaries Subsidiaries Subsidiaries Associates Significant influence
Members of the Board of Management, Board of Saper Board of General Directors of the company and their related individuals	

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### Information of related parties(continued) 7.1

#### Remuneration for Boards of Management, Supervisors, General Directors, Other managers b.

		Nature of the transaction	For the accounting period ended 30 June 2025 (VND)	For the accounting period ended 30 June 2024 (VND)
Full name	Job title	the transaction	>	
Le Quoc Binh	Chairman	Salary and Remuneration	312,120,000	300,168,000
	Board Member, CEO	Salary and Remuneration	267,568,000	260,336,000
Be Ngoc Long		Remuneration	21,000,000	15,840,000
Vu Tuan Anh	Board Member	Remuneration	21,000,000	000
Pham Ngoc Chien	Board Member			10,560,000
Hoang Tuan Anh	Board Member	Remuneration		10 (72 000
Nguyen Thi Thu Hien	Head of the Supervisory Board	Chairman of the Supervisory Board	21,000,000	12,672,000
Pham Anh Tu	Member of the Supervisory Board	Member of the Supervisory Board	132,630,000	128,466,000
	Member of the Supervisory	Member of the	85,641,614	81,257,087
Pham Thi Kim Dung	Board	Supervisory Board Salary	164,268,000	
Ngo Van Đong	Deputy General Director	Salary	174,915,000	176,436,000
Hoang Que Son	Deputy General Director	Salary	215,011,36	4 210,630,000
Dinh Ngoc Linh	Deputy General Director	Salary	180,960,00	0 187,301,94
Duong Thi Thai Huong	Chief Accountant Information Disclosure	Salary	137,872,29	9 117,340,00
Pham Ngoc Quynh	Officer	*	1,733,986,27	7 1,652,567,03
Total				

#### Other Transactions

c. Other Transactions		Nature of transaction	For the period ended 30 June 2025 (VND)	For the period ended 30 June 2024 (VND)
	Relationship	Nature of transaction	163,047,592	2,632,763,322
Purchase of goods			,	
Vietnam Building Utilities Management and Operation Services Joint Stock Company	Subsidiaries	Purchase of goods and services	163,047,592	380,714,411
Ha Long Housing Development And Investment JSC No 6	Subsidiaries	Purchase of goods and services	·	2,252,048,911
And investment 35C No o			21,207,617,909	6,696,095,827
Sales of goods Vietnam Building Utilities Management and Operation Services Joint Stock Company	Subsidiaries	Sales of goods and services	3,103,792,000	3,300,731,297
Ha Long Housing Development And Investment JSC No 6	Subsidiaries	Sales of constructions	18,085,920,909	3,395,364,530
And investment 13C No 0		Other services	17,905,000	

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 7.1 Information of related parties(continued)

## c. Other Transactions (Continued)

	Relationship	Nature of transaction	For the accounting period ended 30 June 2025 (VND)	For the accounting period ended 30 June 2024 (VND)
Other transactions			2,000,000,000	7,370,839,563
Ha Long Housing Development And Investment JSC No 6	Subsidiaries	Dividend distribution	=	3,418,652,073
Vietnam Building Utilities Management and Operation Services Joint Stock Company	Subsidiaries	Dividend.Interim dividend	2,000,000,000	3,952,187,490
d. Related party ba	ance	= Ī	30/6/2025	01/01/2025
	Relationship	Nature of transaction	VND	VND
Receivables from customers	,		7,444,807,592	22,199,618,576
Vietnam Building Utilities Management and Operation	Subsidiaries	Receivables from services	5,340,153,600	1,926,117,600
Services Joint Stock Company	у			

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

#### 7.1 Information of related parties(Continued)

#### d. Related party balance (Continued)

d. Related party bala				30/6/2025 VND	01/01/2025 VND
	Relationship	Nature of transac			
Trade payables				9,891,517,715	9,852,245,950
Vietnam Building Utilities Management and Operation Services Joint Stock Company	Subsidiaries	Trade payables	<b>3</b> *	2,247,749,779	2,208,478,014
Ha Long Housing Development And Investment JSC No 6	Subsidiaries-	Trade payables		7,643,767,936	7,643,767,936
Other payables				1,623,258,628	205,276,984
Handico 6 Electromechanical Construction JSC	Associates	Interest payable		573,655,342	38,440,822
Le Quoc Binh	Chairman	Interest payable		223,726,027	44,383,561
Be Ngoc Long	Board Member, CEO	Interest payable		14,794,521	60,164,384
Nguyen Thi Thu Hien	Head of the Supervisory Board	Interest payable		34,712,329	
Le Hoang Nam	Related person	Interest payable		776,370,409	62,288,217
Loans			, 0 - V	60,600,000,000	82,100,000,000
Ha Long Housing Development And Investment JSC No 6	t Subsidiaries	Borrowing		15,900,000,000	34,400,000,000
Be Ngoc Long	Board Member, CEO	Borrowing		600,000,000	600,000,000
Le Quoc Binh	Chairman	Borrowing		6,000,000,000	9,000,000,000
Nguyen Thi Thu Hien	Head of the Supervisory Board	Borrowing		1,000,000,000	1,000,000,000
Le Hoang Nam	Related person	Borrowing		12,000,000,000	12,000,000,000
Handico 6 Electromechanica Construction JSC	Associates	Borrowing		25,100,000,000	25,100,000,000

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# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2025

Preparer

Bui Thu Hang

#### 7.2 Comparative figures

Comparative figures on the interim separate balance sheet and related notes are taken from the separate financial statements for the year ended 31 December 2024, which have been audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Comparative figures in the interim separate income statement, interim separate cash flows statement and related notes are taken from the financial statements for the six-month period ended June 30, 2024 which have been reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Chief Accountant

Duong Thi Thai Huong

Hanoi, 13 August 2025

CÔNG TO CO PHÂM CO PHÂM TRIỆN NHÀ SỐ 6

Re Ngoc Long

