Mẫu số 01-A

CÔNG TY CỔ PHẦN QUỐC TẾ HOÀNG GIA	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập - Tự do - Hạnh phúc
ROYAL INTERNATIONAL CORP	***THE SOCIALIST REPUBLIC OF VIETNAM***
	Independence - Freedom - Happiness
Số: 260720/CBTT-RIC	*ngày 20 tháng 07 năm 2026*
No.: .../...	*..., day ... month ... year ...*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH

PERIODIC INFORMATION DISCLOSURE

Kính gửi: **- Ủy ban chứng khoán Nhà Nước**

- Sở Giao dịch Chứng khoán Hà Nội

To: ***- The State Securities Comminssion***

- Hanoi Stock Exchange

Thực hiện quy định tại Khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Quốc tế Hoàng Gia thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý 2 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Royal International Corp shall disclose the financial statements for the two quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/Name of organization: CÔNG TY CỔ PHẦN QUỐC TẾ HOÀNG GIA

- Mã chứng khoán/ Stock code: RIC
- Địa chỉ/ Address: Đường Hạ Long, Phường Bãi Cháy, tỉnh Quảng Ninh
- Điện thoại liên hệ/Tel: 02033.848.777 Fax: 02033.846728
- Email:............................... Website: http://royalhalonghotel.com/

2. Nội dung thông tin công bố/ *Contents of disclosure*:

- BCTC Q2 năm 2026 / *Financial report quarter Q2 2026*

☐ BCTC riêng / separate financial statements;

☐ BCTC hợp nhất/ consolidated financial statements);

☐ BCTC tổng hợp/ financial statements Synthesize.

- Các trường hợp thuộc diện phải giải trình nguyên nhân /*Cases subject to explanation of the cause:*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán ....) / *The audit organization issued an opinion that was not an unqualified opinion on the financial statements (on the reviewed/audited financial statements ....):*

☐ Có /yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of integration*:

☐ Có /yes ☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2025) / *Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2025)*:

☐ Có /yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of integration:*

☐ Có /yes ☐ Không/ No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước / *Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:*

☑ Có /yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of integration*:

☑ Có /yes ☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại / *Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa*:

☑ Có /yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of integration*:

☑ Có /yes ☐ Không/ No

N: 5700
CÔNG TY
PHẦN QU
HOÀNG G
HÂY - T. C

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 20/07/2026 tại đường dẫn: https://royalhalonghotel.com/vi/our-announcement/ /*This information was published on the company's website on .../.../...... (date), as in the link ....*

Tài liệu đính kèm:

- BCTC/ *Financial*
- Văn bản giải trình/ *Explanatory document*

NGƯỜI ĐẠI DIỆN PHÁP LUẬT/ *Legal representative*

CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ/*Chairman of the BOD*

M.S.D.N: 5700102119
CÔNG TY
CỔ PHẦN QUỐC TẾ
HOÀNG GIA
P. BÃI CHÁY - T. QUẢNG NINH

Chen Yu Chen

BUSINESS INFORMATION

Business Registration Certificate	No. 5700102119 dated May 11, 2018 The Business Registration Certificate and changes to the Business Registration Certificate were issued by the Department of Planning and Investment of Quang Ninh province. The latest (13th) amendment to the Business Registration Certificate was issued on September 8, 2023.	
Investment Registration Certificate	No. 544.2194.665 dated July 17, 2018 The Investment Registration Certificate was issued by the People's Committee of Quang Ninh province. The latest (15th) amendment to the Investment Registration Certificate was issued on October 10, 2023.	
Board of Management	Mrs. Chen Yu Chen	Chairwoman
	Mrs. Trần Thị Hồng Liễu	Vice Chairwoman (Appointed on 8 May 2026)
	Mr. Đậu Quốc Dũng	Member (Term expired on 8 May 2026)
	Mrs. Nguyễn Mai Phương	Member (Term expired on 8 May 2026)
	Mrs. Trần Gia Ngọc Phương	Member (Term expired on 8 May 2026)
	Mrs. Trần Thị Hồng Nhung	Member (Appointed on 8 May 2026)
Board of Directors	Mrs. Trần Thị Hồng Liễu	Deputy General Director (Authorized Signatory January 17, 2024)
	Mrs. Nguyễn Thị Thu Bình	Chief Accountant
Legal Representative	Mrs. Chen Yu Chen	Chairwoman
Head Office	Ha Long Street, Bai Chay Ward, Quang Ninh Province, Vietnam	

FINANCIAL STATEMENT
FOR THE SECOND QUARTER OF 2026

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	4
A - CURRENT ASSETS	**100**		**65,665,713,800**	**58,866,741,340**
I. Cash and cash equivalents	**110**	5	**48,425,451,392**	**41,734,934,650**
1. Cash	111		33,364,943,312	41,734,934,650
2. Cash equivalents	112		15,060,508,080	-
II. Short-term financial investments	**120**		-	-
1. Trading securities	121		-	-
2. Provision for impairment of trading securities (*)	122		-	-
3. Investments held to maturity	123		-	-
4.Provision for short-term held-to-maturity	124		-	-
5.Other short-term investments	125		-	-
6.Provision for impairment of other short-term	126		-	-
III. Current receivables	**130**		**15,649,485,888**	**13,536,648,931**
1. Current receivables from customers	131	6	8,455,294,728	8,680,277,067
2. Current prepayments to suppliers	132		6,824,390,512	4,434,107,003
3. Current internal receivables	133		-	-
4. Receivables according to construction contract progress schedule	134		-	-
5. Other current receivables	135		6,417,696,576	6,401,381,960
6. Provision for short-term doubtful receivables (*)	136		(6,047,895,928)	(5,979,117,099)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	7	**1,435,603,824**	**2,192,215,159**
1. Inventories	141		1,435,603,824	2,192,215,159
2. Provision for inventory depreciation (*)	142		-	-
V.Short-term biological assets	**150**		-	-
1.Short-term livestock for one-time production	151		-	-
2.Short-term crops (seasonal or for one-time	152		-	-
3.Provision for impairment of short-term biological assets (*)	153		-	-
V. Other current assets	**160**		**155,172,696**	**1,402,942,600**
1. Short-term prepaid expenses	161		107,918,784	80,969,085
2. Deductible VAT	162		-	-
3. Taxes and other receivables from the State	163		47,253,912	1,321,973,515
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-

FINANCIAL STATEMENT
FOR THE SECOND QUARTER OF 2026
(Continued)

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	4
B - NON-CURRENT ASSETS	**200**		**866,495,326,192**	**868,728,604,306**
I. Non-current receivables	**210**		-	-
5. Non-current loan receivables	211		-	-
6. Other Non-current receivables	212		-	-
7. Provision for doubtful Non-current receivables (*)	213		-	-
4. Phải thu nội bộ dài hạn	214		-	-
5. Other non-current receivables	215		-	-
6. Provision for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	**220**		**795,385,998,544**	**798,749,697,033**
1. Tangible fixed assets	221	8	795,385,998,544	798,749,697,033
- Original cost	222		1,558,772,263,208	1,540,736,284,316
- Accumulated depreciation (*)	223		(763,386,264,664)	(741,986,587,283)
2. Finance lease fixed assets	224		-	-
- Original cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	9	-	-
- Original cost	228		118,238,938,456	117,254,213,497
- Accumulated depreciation (*)	229		(118,238,938,456)	(117,254,213,497)
III.Long-term biological assets	**230**		-	-
1. Livestock for periodic production	231		-	-
a, Immature livestock for periodic production	232		-	-
b, Mature livestock for periodic production	233		-	-
- Cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock for one-time production	236		-	-
3. Long-term crops (seasonal or for one-time harvest)	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
III. Investment real estate	**240**		-	-
- Original cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Long-term unfinished assets	**250**		**51,477,628,112**	**51,048,908,894**
1. Long-term unfinished production and business costs	251		-	-
2. Unfinished construction costs	252	10	51,477,628,112	51,048,908,894
V. Long-term financial investments	**260**		**11,028,831,656**	**10,936,980,647**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Capital contributions to other entities	263		11,028,831,656	10,936,980,647
4. Long-term financial investment provisions (*)	264		-	-
5. Investments held to maturity	265		-	-
6.Provision for long-term held-to-maturity investments	266		-	-
VI. Other long-term assets	**270**		**8,602,867,880**	**7,993,017,732**
1. Long-term prepaid expenses	271		922,700,344	745,958,662
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies, spare parts	273		7,680,167,536	7,247,059,070
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**932,161,039,992**	**927,595,345,646**

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FINANCIAL STATEMENT
FOR THE SECOND QUARTER OF 2026
(Continued)

Unit: VND

SOURCES OF CAPITAL	Code	Note	30/06/2026	01/01/2026
1	2	3	4	4
C - LIABILITIES PAYABLE	**300**		**345,514,687,944**	**344,140,542,007**
I. Current liabilities	**310**		**237,264,679,528**	**222,890,549,800**
1. Current payables to suppliers	311		4,565,748,184	2,648,301,889
2. Current prepayments from buyers	312		1,708,267,048	887,035,232
3. Dividends and profit payable.	313		-	-
3. Taxes and amounts payable to the State	314	12	3,216,815,976	9,004,283,792
4. Payables to employees	315		4,276,939,216	8,758,455,913
5. Current payable expenses	316		66,071,224,416	59,078,747,350
6. Current internal payables	317		-	-
7. Payables according to construction contract progress	318		-	-
8. Current unearned revenue	319		368,853,992	432,513,122
9. Other current payables	320	13	93,762,700,544	92,787,729,017
10. Current loans and financial leasing debts	321	14	63,294,130,152	49,293,483,485
11. Current provisions for payables	322		-	-
12. Bonus and welfare funds	323		-	-
13. Price stabilization fund	324		-	-
14. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	**330**		**108,250,008,416**	**121,249,992,207**
1. Non-current trade payables	331		-	-
2. Non-current prepayments from customers	332		-	-
3.Long-term taxes and other payables to the State	333		-	-
3. Non-current accrued expenses	334		-	-
4. Internal payables for working capital	335		-	-
5. Non-current internal payables	336		-	-
6. Non-current unearned revenue	337		-	-
7. Other non-current payables	338		-	-
8. Non-current borrowings and financial lease liabilities	339	15	108,250,008,416	121,249,992,207
9. Convertible bonds	340		-	-
10. Preferred shares	341		-	-
11. Deferred income tax payable	342		-	-
12. Non-current provisions	343		-	-
13. Science and technology development fund	344		-	-

FINANCIAL STATEMENT
FOR THE SECOND QUARTER OF 2026
(Continued)

Unit: VND

SOURCES OF CAPITAL	Code	Note	30/06/2026	01/01/2026
1	2	3	4	4
D - OWNER'S EQUITY	**400**		**586,646,352,048**	**583,454,803,639**
I. Owner's equity	**400**	16	**586,646,352,048**	**583,454,803,639**
1. Owner's capital contribution	411		703,687,540,000	703,687,540,000
- Common stock with voting rights	411a		703,687,540,000	703,687,540,000
- Preferred stock	411b		-	-
2. Share premium	412		81,363,105,200	81,363,105,200
3. Bond conversion option	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		389,418,511,083	384,524,839,843
8. Development investment fund	418		11,206,193,409	11,206,193,409
9. Other funds belonging to owner's equity	419		-	-
10. Undistributed profit after tax	420		**(599,028,997,644)**	**(597,326,874,813)**
- Undistributed profit after tax Accumulated to the end of the previous period	420a		(597,326,874,813)	(604,138,226,564)
- Undistributed profit after tax of this period	420b		(1,702,122,831)	6,811,351,751
TOTAL SOURCES OF CAPITAL (440 = 300 + 400)	**440**		**932,161,039,992**	**927,595,345,646**

Bai Chay, July ..18.... th,2026

Creator	Chief Accountant	Deputy General Director
Nguyễn Thị Huệ	Nguyễn Thị Thu Bình	Trần Thị Hồng Liễu

M.S.D.N: 5700102119
CÔNG TY CỔ PHẦN QUỐC TẾ HOÀNG GIA
P. BÃI CHÁY - QUẢNG NINH

INCOME STATEMENT
FOR THE SECOND QUARTER OF 2026

Unit: VND

ITEMS	CODE	Note	Quarter II		Accumulated from the beginning of the year	
			2026	2025	2026	2025
1			4	4	6	6
1. Sales and service revenue	**01**		**32,781,839,337**	**46,871,684,595**	**76,853,849,535**	**76,268,124,585**
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and service provision	**10**	17	**32,781,839,337**	**46,871,684,595**	**76,853,849,535**	**76,268,124,585**
4. Cost of goods sold	11		29,323,702,332	27,331,461,150	53,530,530,372	52,384,032,595
5. Gross profit from sales and service provision	**20**		**3,458,137,005**	**19,540,223,445**	**23,323,319,163**	**23,884,091,990**
6. Gain/Loss on disposal of investment property	**21**		-	-	-	-
7. Financial operating revenue	22	18	1,077,853,059	5,446,389,375	1,664,998,848	5,648,799,105
8. Financial expenses	23	19	5,018,051,664	6,441,737,045	10,163,875,851	12,533,624,420
In which: Interest expense	*24*		4,989,835,341	5,700,746,325	9,908,959,581	11,889,945,085
9. Selling expenses	25		3,169,345,428	3,160,993,460	6,249,954,843	6,073,188,425
10. Business management costs	26		5,401,945,611	5,286,500,545	10,171,971,342	10,175,328,215
11. Net profit from operating activities	**30**		**(9,053,352,639)**	**10,097,381,770**	**(1,597,484,025)**	**750,750,035**
12. Other income	31	20	10,322,406	17,033,975	31,648,392	34,272,870
13. Other expenses	32	21	35,918,829	113,090,225	136,287,198	225,591,305
14. Other profits	40		(25,596,423)	(96,056,250)	(104,638,806)	(191,318,435)
15. Total accounting profit before tax	**50**		**(9,078,949,062)**	**10,001,325,520**	**(1,702,122,831)**	**559,431,600**
16. Current corporate income tax expense	51		-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax	**60**		**(9,078,949,062)**	**10,001,325,520**	**(1,702,122,831)**	**559,431,600**
19. Basic earnings per share	**70**					
20. Declining earnings per share	71					

Bai Chay, July 18 th,2026

Creator	Chief Accountant	Deputy General Director
Nguyễn Thị Huệ	Nguyễn Thị Thu Bình	Trần Thị Hồng Liễu

M.S.D.N: 5700102...
CÔNG TY
CỔ PHẦN QUỐC TẾ
HOÀNG GIA
P. BÃI CHÁY - T. QUẢNG NINH

CASH FLOWS STATEMENT

(Indirect method)

FOR THE SECOND QUARTER OF 2026

Unit: VND

ITEM	Code	Accumulated from the beginning of the year	
		2026	2025
I. Cash flows from operating activities			
1. Profit before tax	1	(1,702,122,831)	559,431,600
2. Adjustments for:	0	24,823,631,097	22,670,402,060
Depreciation and amortization	2	15,682,616,604	15,264,695,720
Provisions	3	18,496,494	(165,933,970)
Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denominated in foreign currency	4	(786,441,582)	(4,318,304,775)
Gains (losses) on investing activities	5	-	-
Interest expense	6	9,908,959,581	11,889,945,085
Other adjustments	7	-	-
3.Operating profit before movements in working capital	8	23,121,508,266	23,229,833,660
(Increase)/decrease in receivables	9	(1,888,266,726)	(1,036,920,815)
(Increase)/decrease in inventories	10	401,316,282	534,918,045
Increase/(decrease) in payables (excluding interest, corporate income tax)	11	(4,275,964,989)	10,447,718,125
(Increase)/decrease in prepaid expenses	12	(196,020,918)	1,207,977,785
Increase (decrease) in trading securities	13	-	-
Interest expenses paid	14	(3,253,915,800)	(3,044,060,985)
Corporate income tax paid	15	-	-
Other cash inflows for operating activities	16	-	-
Other cash outflows for operating activities	17	-	-
Net cash flows from operating activities	20	13,908,656,115	31,339,465,815
II. Cash flows from investing activities	0	-	-
Acquisition of fixed assets and other long - term assets	21	(7,992,371,736)	(1,785,672,880)
Proceeds from disposals of fixed assets and other long-term assets	22	-	-
Loans and purchase of debt instruments from other entities	23	-	-
Collection of loans and repurchase of debt instruments of other entities	24	-	-
Equity investments in other entities	25	-	-
Recovery of investments in other entities	26	-	-
Interest and dividend received	27	-	-
Net cash flows from investing activities	30	(7,992,371,736)	(1,785,672,880)
III. Cash flows from financing activities	0	-	-
Cash receipts from issuance of shares and capital contributions from owners	31	-	-
Cash payments for return of capital to owners and repurchase of issued shares	32	-	-
Receipts from loans	33	67,349,061,927	58,736,988,050
Repayment of borrowings	34	(66,357,953,757)	(93,899,287,695)
Cash payments for principal portion of finance lease liabilities	35	-	-
Dividends and profits paid to owners	36	-	-
Net cash flows from investing activities	40	991,108,170	(35,162,299,645)
Net cash flows during the period	50	6,907,392,549	(5,608,506,710)

CASH FLOWS STATEMENT

(Indirect method)

FOR THE SECOND QUARTER OF 2026

(Continued)

Unit: VND

ITEM	Code	Accumulated from the beginning of the year 2026	2025
Opening balance of cash and cash equivalents	60	41,734,934,650	36,892,998,801
Impacts of exchange rate fluctuations	61	(216,875,807)	946,666,969
Closing balance of cash and cash equivalents	70	48,425,451,392	32,231,159,060

Bai Chay, July ..18.....th,2026

Creator	Chief Accountant	Deputy General Director
Nguyễn Thị Huệ	Nguyễn Thị Thu Bình	Trần Thị Hồng Liễu

M.S.D.N: 5700102119
CÔNG TY
CỔ PHẦN QUỐC TẾ
HOÀNG GIA
P. BÃI CHÁY - T. QUẢNG NINH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SECOND QUARTER OF 2026

1. General Information

Ownership Structure

Royal International Corporation (hereinafter referred to as the "Company") is a joint stock company converted from a foreign-invested joint venture enterprise in accordance with Government Decree No. 38/2003/ND-CP dated 15 April 2003 on the conversion of certain foreign-invested enterprises into joint stock companies and Joint Circular No. 08/TTLT-BKH-BTC dated 29 December 2003 issued by the Ministry of Planning and Investment and the Ministry of Finance guiding the implementation of Decree No. 38/2003/ND-CP.

On 15 June 2005, the Ministry of Planning and Investment issued Investment License No. 953 CPH/GP approving the conversion of Royal International Joint Venture Co., Ltd. into Royal International Corporation with the following par value, charter capital and total number of shares:

- Par value: USD 1 per share
- Charter capital: USD 21,000,000
- Total number of shares: 21,000,000 shares

On 14 March 2006, the Ministry of Planning and Investment issued the Amended Investment License No. 953 CPH/GPDC1 approving the change in the currency denomination of the Company's shares. Accordingly, the par value, charter capital and total number of shares were changed as follows:

- Par value: VND 10,000 per share
- Charter capital: VND 332,136,000,000
- Total number of shares: 33,213,600 shares

The Company has increased its charter capital and investment capital over the years. According to the latest amended Investment Registration Certificate No. 5442194665 issued by the People's Committee of Quang Ninh Province on 10 October 2023, the Company's total investment capital is USD 67,000,000, equivalent to VND 1,171,473,560,000, and its charter capital is USD 42,309,869.89, equivalent to VND 703,687,540,000.

As at 30 June 2026, the Company had 343 employees (30 June 2025: 370 employees).

Principal Business Activities

The Company's principal activities are the development and operation of a five-star hotel, the operation of casino gaming exclusively for foreigners, and the provision of entertainment and recreational services in Bai Chay Ward, Quang Ninh Province.

In addition, the Company is licensed to operate as a foreign exchange agent under Foreign Exchange Agency Registration Certificate No. 09/QUN1, issued by the State Bank of Vietnam – Quang Ninh Branch on 5 January 2024.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

Basis of Preparation of the Financial Statements

The financial statements, originally prepared in United States Dollars (USD) for the period from 1 January 2026 to 30 June 2026, have been translated into Vietnamese Dong (VND) for public disclosure in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025, and for submission to the competent authorities of Vietnam using the following principles:

- Assets and liabilities are translated at the average transfer buying and selling exchange rate (being the average of the transfer buying rate and the transfer selling rate) quoted by Vietcombank – Ha Long Branch, where the Company regularly conducts its transactions, at the end of the accounting period. Specifically:
    - Exchange rate as at 30 June 2025: VND 25,910/USD
    - Exchange rate as at 30 June 2026: VND 26,296/USD.
- Owners' contributed capital, share premium, other equity funds and convertible bond options are translated at the actual exchange rates prevailing on the dates the capital contributions were made.
- Items presented in the Statement of Profit or Loss and the Statement of Cash Flows are translated using the cumulative average exchange rates from the beginning of the year to the reporting date quoted by Vietcombank – Ha Long Branch. Specifically:
    - Average exchange rate as at 30 June 2025: VND 25,615/USD
    - Average exchange rate as at 30 June 2026: VND 26,199/USD.

Exchange differences arising from the conversion of the financial statements from United States Dollars (USD) into Vietnamese Dong (VND) are recognized under "Foreign Exchange Differences" (Code 417) within Owners' Equity in the Statement of Financial Statement.

Accounting Period

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

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New Guidance on the Corporate Accounting Regime

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime, replacing Circular No. 200/2014/TT-BTC.

The Company has adopted Circular No. 99/2025/TT-BTC in the preparation and presentation of its financial statements for the accounting period ended 30 June 2026. This Circular replaces Circular No. 200/2014/TT-BTC as well as the corporate accounting regulations promulgated under Decision No. 15/2006/QD-BTC dated 20 March 2006 and Circular No. 244/2009/TT-BTC dated 31 December 2009 of the Ministry of Finance.

The Board of Management has applied Circular No. 99/2025/TT-BTC in preparing and presenting the Company's financial statements for the **second quarter of 2026** ended **30 June 2026**

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Company in the preparation of these financial statements.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and demand deposits anh time deposits.

Receivables

Receivables are stated at their carrying amounts and include trade receivables arising from the sale of goods and the rendering of services, as well as other non-trade receivables unrelated to the sale of goods and services.

Allowance for doubtful accounts is made for each receivable based on the period for which the original principal amount has been overdue in accordance with the original debt agreement (without considering any debt extension agreements between the parties), or based on the estimated amount of loss that may be incurred.

Receivables assessed as uncollectible are written off.

Inventories

Inventories are stated at the lower of **cost** and **net realizable value.**

Cost is determined using the **specific identification, weighted average**, or **first-in, first-out (FIFO)** method, depending on the nature of each inventory item. Cost comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

For manufactured products, cost includes direct costs and manufacturing overhead allocated on the basis of normal operating capacity.

Net realizable value represents the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company applies the **perpetual inventory method** in accounting for inventories.

Provision is made for obsolete, slow-moving and damaged inventories. The difference between the provision required at the end of the current accounting period and the provision made at the end of the previous accounting period is recognized as an increase or decrease in **cost of sales** during the period.

Property, Plant and Equipment and Depreciation

Property, plant and equipment are stated at cost less accumulated depreciation.

Cost comprises expenditures that are directly attributable to the acquisition of the assets and bringing them to the condition necessary for their intended use.

Subsequent expenditures are capitalized only when it is probable that future economic benefits associated with the expenditure will flow to the Company. Other expenditures are recognized as operating expenses in the period in which they are incurred.

Depreciation

Property, plant and equipment are depreciated using the **straight-line method** over their estimated useful lives or the term of the Investment License, whichever is applicable.

The depreciable amount is the cost of an asset less its estimated residual value.

The estimated useful lives of the major categories of assets are as follows:

Asset Category	**Estimated Useful Life**
Buildings and structures	35–50 years
Machinery and equipment	5–10 years
Motor vehicles	8 years
Office equipment	5 years
Land use rights	27 years
Computer software	5–10 years
Other fixed assets	5 years

Intangible Assets and Amortisation

Land use rights comprise land use rights allocated by the State with land use fees and for which Land Use Right Certificates have been issued.

Land use rights with definite terms are stated at cost less accumulated amortisation. Cost includes the purchase price and directly attributable costs incurred in acquiring the land use rights. Such land use rights are amortised on a straight-line basis over the term of the land use rights.

Land use rights with indefinite terms are stated at cost and are not amortised.

Disposal

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the assets and are recognised as income or expenses in the interim statement of profit or loss.

Construction in Progress

Construction in progress represents the cost of assets under construction for production, rental, administrative or other purposes and is carried at cost. Cost includes all expenditures necessary for the construction of new assets or the renovation, improvement, expansion or technical upgrading of existing assets, such as construction costs, equipment costs, project management costs and eligible construction consultancy costs in accordance with the Company's accounting policies.

Depreciation of these assets, on the same basis as other property, plant and equipment, commences when the assets are available for their intended use.

Investment Property

Investment property comprises land use rights, buildings and structures held by the Company to earn rental income or for capital appreciation. Investment property is stated at cost less accumulated depreciation.

The cost of purchased investment property includes the purchase price and directly attributable costs incurred in bringing the asset to its working condition for its intended use.

Investment property is depreciated using the straight-line method over its estimated useful life of **35 years**.

Prepaid Expenses

Prepaid expenses include short-term prepaid expenses and long-term prepaid expenses presented in the statement of financial position.

Short-term prepaid expenses represent prepayments for services to be received or tools and supplies that do not qualify for recognition as fixed assets and are expected to be consumed within twelve (12) months or one operating cycle from the date of prepayment.

Long-term prepaid expenses represent prepayments for services to be received or tools and supplies that do not qualify for recognition as fixed assets and are expected to be consumed over more than twelve (12) months or more than one operating cycle from the date of prepayment.

These prepaid expenses are recorded at cost and allocated on a straight-line basis over their estimated useful lives.

Revenue Recognition

Sale of Goods

Revenue from the sale of goods is recognised in the interim statement of profit or loss when all of the following five (5) conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue is not recognised where significant uncertainties exist regarding the collectability of the consideration or the possibility of goods being returned.

Revenue is recognised in accordance with the substance of the transaction rather than its legal form and is allocated to the performance obligations relating to the supply of goods.

Gaming Revenue

Revenue from the operations of the Royal International Gaming Club comprises table game revenue and electronic gaming machine revenue and is determined and recognised as follows:

- Table game revenue is recognised based on the difference between the closing chip balance and the opening chip balance at each gaming table, plus (+) cash chips collected in the drop box, plus (+) chips transferred from gaming tables to the cashier's cage, less (-) chips transferred from the cashier's cage to gaming tables.
- Electronic gaming machine revenue is recognised as the total amount deposited by players into gaming machines less the total amount paid to players at the cashier's cage.

Rendering of Services

Revenue from the rendering of services is recognised in the interim statement of profit or loss when the services have been rendered, based on the stage of completion of each transaction, determined by reference to the proportion of services performed to the total services to be provided.

Revenue from rendering of services is recognised only when all of the following four (4) conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest Income

Interest income is recognised on a time-proportion basis using the effective interest rate applicable to each period when both of the following two (2) conditions are satisfied:

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

Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are capitalised as part of the cost of those assets until the assets are substantially ready for their intended use or sale until the qualifying assets are substantially ready for their intended use or sale. Income earned from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the interim statement of profit or loss as incurred.

Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the expenditures expected to be required to settle the obligation. Where the effect of the time value of money is material, provisions are measured at the present value of the expected expenditures using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a finance cost. The difference between the provision recognised at the end of the current accounting period and the unused provision recognised at the end of the previous accounting period is recognised as an increase or decrease in operating expenses for the period.

Taxation

Corporate income tax ("CIT") comprises the total amount of current and deferred corporate income tax.

Current corporate income tax is the amount of corporate income tax payable or recoverable in respect of the taxable profit for the current accounting period, determined on the basis of taxable income and the applicable tax rates. Current and deferred corporate income tax are recognised as income or expenses in determining the profit or loss for the period, except to the extent that the tax arises from a transaction or event that is recognised directly in equity in the same or a different accounting period.

Deferred corporate income tax is recognised in full using the liability method on temporary differences arising between the carrying amounts of assets and liabilities in the financial statements and their respective tax bases. Deferred tax liabilities are not recognised if they arise from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable profit (or tax loss). Deferred corporate income tax is determined using tax rates expected to apply in the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the interim statement of financial position date.

Deferred corporate income tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

5. Cash

	30/06/2026	**01/01/2026**
	VND	**VND**
Cash	15,409,456,000	25,251,167,487
Deposits	17,955,487,312	16,483,767,163
Other short-term investments	15,060,508,080	-
	48,425,451,392	**41,734,934,650**

6. Current accounts receivable

	30/06/2026	01/01/2026
	VND	VND
Receivables from other operating activities	8,455,294,728	8,680,277,067
	8,455,294,728	**8,680,277,067**

7. Inventories

	30/06/2026	01/01/2026
	VND	VND
Raw materials	1,051,471,856	1,816,836,744
Goods	384,131,968	375,378,415
Cộng:	**1,435,603,824**	**2,192,215,159**
Provision for inventory write-down	-	-
Net realizable value of inventories	**1,435,603,824**	**2,192,215,159**

8. Tangible fixed assets

Unit : VND

	Building architecture	Machinery and equipment	Office equipment	Means of transport	Other tangible fixed assets	Total
Original price						
As of 01/01/2026	1,140,753,698,276	324,548,552,906	15,939,931,328	20,224,643,198	39,269,458,608	**1,540,736,284,316**
As of 30/06/2026	1,152,876,174,144	329,828,545,432	16,073,824,440	20,394,467,608	39,599,251,584	**1,558,772,263,208**
Accummulated depreciation						
As of 01/01/2026	(361,578,988,140)	(306,199,993,396)	(15,939,931,328)	(20,224,643,198)	(38,043,031,221)	**(741,986,587,283)**
As of 30/06/2026	(378,502,967,352)	(309,824,731,200)	(16,073,824,440)	(20,394,467,608)	(38,590,274,064)	**(763,386,264,664)**
Residual value						
As of 01/01/2026	779,174,710,136	18,348,559,510	-	-	1,226,427,387	**798,749,697,033**
As of 30/06/2026	**774,373,206,792**	**20,003,814,232**	-	-	**1,008,977,520**	**795,385,998,544**

9. Intangible fixed assets

Unit: VND

	Land use rights	Computer software	Total
Original price			
As of 01/01/2026	114,589,326,636	2,664,886,861	117,254,213,497
As of 30/06/2026	**114,589,326,636**	**3,649,611,820**	**118,238,938,456**
Accumulated depreciation			
As of 01/01/2026	(114,589,326,636)	(2,664,886,861)	(117,254,213,497)
As of 30/06/2026	**(114,589,326,636)**	**(3,649,611,820)**	**(118,238,938,456)**
Residual value			
As of 01/01/2026	-	-	-
As of 30/06/2026	-	-	-

10. Construction in progress

	30/06/2026	01/01/2026
	VND	VND
Cost of unfinished construction	51,477,628,112	51,048,908,894
Total:	**51,477,628,112**	**51,048,908,894**

11. Investing capital in other entities

The investment in another entity represents the value of the capital contribution to UP Securities Joint Stock Company (UPSC), formerly known as International Royal Securities Joint Stock Company (IRS), equivalent to 2.25% of its charter capital.

12. Tax and statutory obligations

	30/06/2026	01/01/2026
	VND	VND
Value added tax	1,103,748,304	2,486,885,259
Special consumption tax	2,113,067,672	6,186,481,403
Other taxes	-	330,917,130
Cộng	**3,216,815,976**	**9,004,283,792**

13. Other current payable

	30/06/2026	01/01/2026
	VND	VND
Payable to Long Bay Agency - chip consignment	17,555,262,192	17,409,057,354
Receipt of deposit, bet	13,950,711,696	13,715,250,304
Payable to Long Bay Agency	57,066,395,880	56,591,131,935
Other payables	5,190,330,776	5,072,289,424
Short-term payments	**93,762,700,544**	**92,787,729,017**

14. Short-term loans and financial leases

	30/06/2026	01/01/2026
	VND	VND
HDBank Quang Ninh Branch		4,662,228,599
PVCOMBANK Quang Ninh Commercial Bank	63,294,130,152	44,631,254,886
Other		
Cộng:	**63,294,130,152**	**49,293,483,485**

15. Long-term loans and financial leases

	30/06/2026	01/01/2026
	VND	VND
Non-current loans and liabilities	**108,250,008,416**	**121,249,992,207**

16. Owner's equity

Unit : VND

	Owner's equity	Retained earnings	Capital surplus	Development investment fund	Exchange rate difference	Total
Balance 01/01/2026	703,687,540,000	(597,326,874,813)	81,363,105,200	11,206,193,409	384,524,839,843	583,454,803,639
Balance 30/06/2026	**703,687,540,000**	**(599,028,997,644)**	**81,363,105,200**	**11,206,193,409**	**389,418,511,083**	**586,646,352,048**

17. Revenue from sale of goods and rendering of services

	Quarter II/2026 VND	Quarter II/2026 VND
Room Revenue	5,531,892,651	4,706,833,095
Revenue from prize-winning games services	16,990,077,699	32,579,334,275
Revenue from food and beverage services	5,833,128,753	5,795,137,600
Other	4,426,740,234	3,790,379,625
Cộng	**32,781,839,337**	**46,871,684,595**

18. Revenue from financial activities

	Quí II/2026 VND	Quí II/2025 VND
Chênh lệch tỷ giá đã thực hiện	174,459,141	752,466,240
Chênh lệch tỷ giá chưa thực hiện	786,441,582	4,625,454,240
Doanh thu hoạt động tài chính khác	47,315,394	65,881,780
Lãi tiền gửi	69,636,942	2,587,115
	1,077,853,059	**5,446,389,375**

19. Financial operating expenses

	Quarter II/2026 VND	Quarter II/2026 VND
Realized exchange rate difference	8,960,058	312,093,160
Unrealized exchange rate difference	-	307,149,465
Other financial expenses	19,230,066	121,748,095
Loan interest	4,989,861,540	5,700,746,325
	5,018,051,664	**6,441,737,045**

20. Other incomes

20. Other incomes

	Quarter II/2026	Quarter II/2026
	VND	VND
Other income	10,322,406	17,033,975
	10,322,406	**17,033,975**

21. Other expenses

	Quí II/2026	Quí II/2025
	VND	VND
Các khoản chi khác	35,918,829	113,090,225
	35,918,829	**113,090,225**

22. Departments classified by business segment

All of the Company's business operations are carried out in Vietnam. The Company's legal representative has determined that management decisions are primarily based on the types of services provided by the Company. Therefore, the Company's reportable segments are presented on business segments. Revenue and expenses by the Company's principal business segments are as follows:

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

	Club for prize -	Hotel and Villas	Offset	Total
	VND	VND	VND	VND
1. Net external sales	16,990,077,699	15,791,761,638	-	32,781,839,337
2. Depreciation and amortisation	1,943,520,417	5,940,177,867	-	7,883,698,284
3. Operating profit/(loss)	**(1,313,277,273)**	**(7,740,075,366)**	**-**	**(9,053,352,639)**
4. Tangible fixed assets, intangible assets and other long-term assets	-	4,697,297,307	-	4,697,297,307
5. Segment assets	136,899,053,384	725,638,304,072	(911,384,202,248)	(48,846,844,792)
6. Unallocated assets	-	-	-	981,007,884,784
Total assets	**136,899,053,384**	**725,638,304,072**	**(911,384,202,248)**	**932,161,039,992**
7. Segment liabilities	535,631,901,680	572,913,923,448	(911,384,202,248)	197,161,622,880
8. Unallocated liabilities	-		-	148,353,065,064
Total liabilities	**535,631,901,680**	**572,913,923,448**	**(911,384,202,248)**	**345,514,687,944**

For the period from January 1, 2025 to June 30, 2025:

	Club for prize - VND	Hotel and Villas VND	Offset VND	Total VND
1. Net external sales	32,579,334,275	14,292,350,320	-	46,871,684,595
2. Depreciation and amortisation	1,932,549,290	5,698,184,825	-	7,630,734,115
3. Operating profit/(loss)	**16,039,242,090**	**(5,941,860,320)**	**-**	**10,097,381,770**
4. Tangible fixed assets, intangible assets and other long-term assets	-	-	-	-
5. Segment assets	148,009,087,210	733,946,196,140	(928,255,002,390)	(46,299,719,040)
6. Unallocated assets	-	-	-	972,830,825,490
Total assets	**148,009,087,210**	**733,946,196,140**	**(928,255,002,390)**	**926,531,106,450**
7. Segment liabilities	577,418,730,050	551,474,010,650	(928,255,002,390)	200,637,738,310
8. Unallocated liabilities	-	-	-	152,465,270,380
Total liabilities	**577,418,730,050**	**551,474,010,650**	**(928,255,002,390)**	**353,103,008,690**

23. Current Corporate Income Tax Expense

	For the period from 01/01/2026 to 30/6/2026 VND	**For the period from 01/01/2025 to 30/06/2025 VND**
Pre-tax accounting profit (loss)	**(1,702,122,831)**	**559,431,600**
Adjustment for taxable income	-	-
Add:	**693,120,744**	**664,555,560**
- Provision for doubtful receivables	18,496,494	-
- Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denom	567,024,957	172,978,095
- Other adjustments that increase pre-tax profit: support for off-unit funds.	107,599,293	193,854,320
- Chips returned during the period	-	297,723,145
Substract:	**596,263,363**	**496,777,310**
- Subtract the reversal of the provision for doubtful receivables.	-	165,936,016
- Substract the pre-operating expense allocation according to tax audit	330,841,294	330,841,294
- Substract the chips returned during the period	265,422,069	-
Taxable income	**(1,605,265,450)**	**727,209,850**
Tax rate	20%	20%

Bai Chay, July...18... th,2026

Creator	Chief Accountant	Deputy General Director
Nguyễn Thị Huệ	Nguyễn Thị Thu Bình	Trần Thị Hồng Liễu

M.S.D.N: 5700...119
CÔNG TY
CỔ PHẦN QUỐC TẾ
HOÀNG GIA
P. BÃI CHÁY - T. QUẢNG NINH

ROYAL INTERNATIONAL CORPORATION
No.: 2007/CV-HG

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

Re: Explanation of the changes in business results for the second quarter of 2026 compared with the second quarter of 2025; explanation of the change from profit to loss and the change in profit after corporate income tax of 10% or more compared with the same period of the previous year

Bai Chay, July 18th, 2026

To: State Securities Commission of Viet Nam

Hanoi Stock Exchange.

Royal International Corporation (stock code: RIC) hereby provides an explanation of the changes in its business results for the second quarter of 2026 compared with the second quarter of 2025, as well as the reasons for the change from profit to loss and the change in profit after corporate income tax of 10% or more compared with the same period of the previous year, as follows:

I. Explanation of the changes in business results between the second quarter of 2026 and the second quarter of 2025

A comparison of the key items in the Statements of Profit or Loss for the second quarter of 2026 and the second quarter of 2025 is presented below:

Unit: VND

No.	Description	Quarter II/2026	Quarter II/2025	Increase/Decrease Amount	Increase/Decrease (%)
I	**Revenue from sales and service provision**	**32,781,839,337**	**46,871,684,595**	**(14,089,845,258)**	(30)
II	**Revenue from financial activities**	**1,077,853,059**	**5,446,389,375**	**(4,368,536,316)**	(80)
III	**Other income**	**10,322,406**	**17,033,975**	**(6,711,569)**	(39)
IV	**Expenses**	-	-	-	
1	Financial expenses	5,018,051,664	6,441,737,045	(1,423,685,381)	(22)
2	Cost of goods sold	29,323,702,332	27,331,461,150	1,992,241,182	7
3	Sales expenses	3,169,345,428	3,160,993,460	8,351,968	0
4	Management costs	5,401,945,611	5,286,500,545	115,445,066	2
5	Other expenses	35,918,829	113,090,225	(77,171,396)	(68)
	Total expenses (1-5)	**42,948,963,864**	**42,333,782,425**	**615,181,439**	1
V	**Profit after tax**	**(9,078,949,062)**	**10,001,325,520**	**(19,080,274,582)**	(191)

CÔNG TY
CỔ PHẦN QUỐC
HOÀNG GIA

Explanation of the significant changes:

1. Revenue

Revenue for the second quarter of 2026 decreased by 30%, equivalent to approximately VND 14 billion, compared with the second quarter of 2025, mainly due to a significant decline in revenue generated by the Casino. The principal reasons are as follows:

- Impact of the U.S.A–Iran conflict and the 2026 FIFA World Cup: Geopolitical tensions between the United States and Iran drove up global oil prices, resulting in higher international airfares and adversely affecting the travel demand of foreign visitors. In addition, the 2026 FIFA World Cup, which took place during the second quarter, attracted significant global entertainment spending,

leading some VIP customers to reduce both their entertainment budgets and the frequency of their visits to the Casino. As a result, the Company's casino revenue was negatively affected.
- Seasonality of tourism: The second quarter, particularly May and June, is the peak season for domestic tourism but the low season for international tourism in Ha Long. Consequently, the number of foreign visitors, especially cruise ship passengers, who represent one of the Casino's key customer segments, declined significantly compared with the same period of the previous year.

- Gaming operations: During the quarter, the Company recorded a number of high-value VIP customers winning consecutively, resulting in a decline in gaming revenue generated by the International Club.

2. Financial income

Financial income decreased mainly due to the revaluation of foreign exchange differences on monetary items denominated in foreign currencies at the end of the reporting period.

3. Finance costs

Finance costs decreased due to the revaluation of foreign exchange differences at the end of the reporting period.

4. Cost of sales

Cost of sales increased compared with the second quarter of 2025 because land lease expenses for 2026 increased by approximately 57% compared with the same period of the previous year.

5. Other expenses

Other expenses decreased compared with the second quarter of 2025 as the Company reduced donations to external organizations and did not incur any administrative penalties during the period.

II. Explanation of the reasons for the loss in the second quarter of 2026 compared with the profit in the second quarter of 2025 and for the change in profit after corporate income tax of 10% or more compared with the same period of the previous year.

During the second quarter of 2026, the Company implemented various measures to improve its operating performance, including maintaining its existing customer base, strengthening revenue enhancement initiatives, and actively exploring new customer segments.

However, revenue generated during the quarter, particularly from the International Club, declined significantly, while certain operating costs, especially land lease expenses, increased compared with the same period of the previous year. As a result, the Company's revenue was insufficient to offset its operating costs.

Accordingly, the Company recorded a loss in the second quarter of 2026, compared with a profit in the second quarter of 2025, resulting in a change in profit after corporate income tax of more than 10% compared with the same period of the previous year.

The above is the Company's explanation regarding the changes in its business results.

The Company respectfully submits this explanation to the State Securities Commission of Viet Nam and the Hanoi Stock Exchange for their consideration.

Respectfully yours,

ROYAL INTERNATIONAL CORPORATION

DEPUTY GENERAL DIRECTOR

CÔNG TY CỔ PHẦN QUỐC TẾ HOÀNG GIA

Tran Thi Hong Lieu