Standard Form 01-B

VC9 - NO 9 CONSTRUCTION JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIET NAM Independence - Freedom – Happiness
No: 86 /2026/CV/VC9-TCKT	*Hanoi, 20/07/2026*

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENT

Kind Attention To: Hanoi Stock Exchange

Pursuant to Article 14.3 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the stock market, VC9 - No 9 Construction Joint Stock Company hereby discloses the quarterly financial statements (FS) for Quarter 2 of the year 2026, submitted to the Hanoi Stock Exchange as follows:

1. Name of Organization: VC9 - No 9 Construction Joint Stock Company

- Stock symbol: VC9
- Address: 5th Floor, Tasco Building, Lot HH2-2, Pham Hung Street, Tu Liem Ward, Hanoi City
- Telephone number: 0243554606 Fax:
- Email: vc9@vc9.vn Website: vc9.vn

2. Disclosure Information:

- Financial Statements for the quarter 2 year 2026

☑ Separate Financial Statements (For listed organizations without subsidiaries, where the superior accounting unit has affiliated units);

☐ Consolidated Financial Statements (For listed organization with subsidiaries);

☐ Combined Financial Statements (For listed organizations with affiliated accounting units operating under a separate accounting system)

- Cases Requiring Explanation of Causes:

+ The auditing organization issues an opinion that is not an unqualified opinion regarding the financial statements (for reviewed/audited financial statements):

☐ Yes ☑ No

Explanation document in case of yes:

☐ Yes ☑ No

+ Post-tax profit in the reporting period shows a variance of 5% or more between pre-audit and post-audit figures, or a change from a loss to a profit or vice versa (for reviewed/audited financial statements).

☐ Yes ☑ No

Explanation document in case of yes:

☐ Yes ☑ No

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

☑ Yes ☐ No

Explanation document in case of yes:

☑ Yes ☐ No

+ Profit after tax for the reporting period shows a loss or changes from a profit in the same period of the previous year to a loss, or vice versa:

☐ Yes ☑ No

Explanation Document in Case of Affirmative Response ("Yes"):

☐ Yes ☑ No

This information has been published on the company's website on 20/07/2026 at the following link: https://vc9.vn/category/quan-he-co-dong

3. Report on Transactions Valued at 35% or More of Total Assets in 2026

If there are any transactions that fall under this category, the Financial Institution (TCNY) is requested to report the following details in full:

Transaction Content: ....

Ratio of Transaction Value / Total Asset Value of the Enterprise (%): (Based on the most recent annual financial report) ....

Transaction Completion Date: ....

We hereby commit that the information disclosed above is true and accurate, and we take full legal responsibility for its content.

Representative of the Organization
Legal Representative
(Sign, Full name, Position and Seal)

CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 9 - VC9

TRƯỞNG PHÒNG HÀNH CHÍNH NHÂN SỰ
Nguyễn Như Quyên

Attachments:
- Financial Statements 2/2026
- Explanation Document.

VC9 - NO 9 CONSTRUCTION JOINT STOCK COMPANY

FINANCIAL STATEMENTS
Quarter II/2026

Ha Noi, July 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June, 2026

	ASSETS	Code	Note	30/6/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+160)**	**100**		**521,958,185,494**	**501,598,727,827**
I.	**Cash and cash equivalents**	**110**	**5.1**	**25,179,643,884**	**11,931,443,711**
1.	Cash	111		25,179,643,884	11,931,443,711
II.	**Short-term financial investments**	**120**	**5.2**	**-**	**400,000,000**
3.	Investments held to maturity	123		1,838,019,202	2,238,019,202
4.	Provision for short-term held-to-maturity investments	124		(1,838,019,202)	(1,838,019,202)
III.	**Short- term receivables**	**130**		**307,452,965,367**	**299,106,582,388**
1.	Short-term receivables from customers	131	5.3	247,554,814,868	244,360,960,016
2.	Short-term repayments to suppliers	132	5.4	71,450,453,078	30,350,156,301
5.	Other short-term receivables	135	5.5	14,012,728,973	51,258,176,674
6.	Short-term allowances for doubtful debts	136	5.6	(25,565,031,552)	(26,862,710,603)
IV.	**Inventories**	**140**	**5.7**	**183,457,940,523**	**183,163,041,816**
1.	Inventories	141		183,457,940,523	183,163,041,816
VI.	**Other current assets**	**160**		**5,867,635,720**	**6,997,659,912**
1.	Short - term prepaid expenses	161	5.8	129,749,797	78,136,317
2.	Deductible value added tax	162		3,034,899,428	4,216,537,100
3.	Taxes and other receivables from government budget	163	5.15	2,702,986,495	2,702,986,495
5.	Other current assets	165		-	-
B -	**NON-CURRENT ASSETS (200 = 220+240+250+260+270)**	**200**		**205,506,503,243**	**208,992,293,911**
II.	**Fixed assets**	**220**		**2,581,340,110**	**2,707,146,579**
1.	Tangible fixed assets	221	5.9	2,148,032,768	2,267,249,697
	- Historical costs	*222*		*43,926,363,283*	*75,444,312,026*
	- Accumulated depreciation	*223*		*(41,778,330,515)*	*(73,177,062,329)*
3.	Intangible fixed assets	227	5.10	433,307,342	439,896,882
	- Historical costs	*228*		*662,200,000*	*662,200,000*
	- Accumulated amortization	*229*		*(228,892,658)*	*(222,303,118)*
IV.	**Investment properties**	**240**	**5.11**	**6,107,722,725**	**6,197,866,957**
1.	Historical costs	241		204,626,971,103	204,626,971,103
2.	Accumulated amortization	242		(198,519,248,378)	(198,429,104,146)
V.	**Long-term assets in progess**	**250**	**5.12**	**145,157,683,373**	**147,371,781,891**
1.	Work in progress	251		82,655,134,415	82,598,652,933
2.	Construction in progress	252		62,502,548,958	64,773,128,958
VI.	**Long-term investments**	**260**	**5.2**	**-**	**-**
3.	Investments in equity of other entities	263		1,800,000,000	1,800,000,000
4.	Allowances for long-term investments	264		(1,800,000,000)	(1,800,000,000)
VI.	**Other long-term assets**	**270**		**51,659,757,035**	**52,715,498,484**
1.	Long-term prepaid expenses	271	5.8	50,763,278,141	51,819,019,590
2.	Deferred income tax assets	272		896,478,894	896,478,894
	TOTAL ASSETS (280 = 100+200)	**280**		**727,464,688,737**	**710,591,021,738**

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June, 2026

		MS	Note	30/6/2026 VND	01/01/2026 VND
C-	**LIABILITIES (300=310+330)**	**300**		**662,726,227,890**	**646,350,820,308**
I.	**Short-term liabilities**	**310**		**512,299,210,725**	**488,726,292,153**
1.	Short-term trade payables	311	5.13	199,067,503,126	198,359,867,105
2.	Short-term prepayments from customers	312	5.14	193,993,041,275	191,814,518,981
3.	Dividends and profit payable	313		6,426,000	6,426,000
4.	Taxes and other payables to Government budget	314	5.15	77,802,609	88,924,684
5.	Payables to employees	315		6,884,270,944	7,652,438,768
6.	Short-term accrued expenses	316	5.16	9,091,459,133	11,756,354,673
9.	Short-term unearned revenues	319	5.17	95,328,711	489,372,387
10.	Other short-term payables	320	5.18	51,310,958,205	20,402,180,946
11.	Short-term borrowings and finance lease liabili	321	5.19	51,429,390,163	57,804,178,050
13.	Bonus and welfare fund	323		343,030,559	352,030,559
II.	**Long-term liabilities**	**330**		**150,427,017,165**	**157,624,528,155**
4.	Long-term accrued expenses	334	5.16	127,736,892,503	127,736,892,503
8.	Other long-term payables	338	5.18	14,293,028,511	14,293,028,511
9.	Long-term borrowings and finance lease liabili	339	5.19	8,397,096,151	15,594,607,141
D-	**OWNERS' EQUITY**	**400**	**5.20**	**64,738,460,847**	**64,240,201,430**
1.	Contributed capital	411		170,000,000,000	170,000,000,000
-	*Ordinary shares with voting rights*	*411a*		*170,000,000,000*	*170,000,000,000*
2.	Capital surplus	412		(175,000,000)	(175,000,000)
5.	Treasury shares	415		(3,186,169,620)	(3,186,169,620)
10.	Undistributed profit after tax	420		(101,900,369,533)	(102,398,628,950)
-	*Undistributed profit after tax brought forward*	*420a*		*(102,398,628,950)*	*(103,209,168,554)*
-	*Undistributed profit after tax for the current year*	*420b*		*498,259,417*	*810,539,604*
TOTAL RESOURCES (440 = 300+400)		**440**		**727,464,688,737**	**710,591,021,738**

Hanoi, 20 July, 2026

Preparer	Chief Accountant	General Director
Vu Thi Chien	Lai Thi Lan	Nguyen Van Oanh

M.S.D.N: 0101051096-C.T.C.P
CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 9 - VC9
THÀNH PHỐ HÀ NỘI

INCOME STATEMENT
Quarter II/2026

	ITEMS	Code	Note	This quarter Quarter II - 2026 VND	 Quarter II - 2025 VND	Cumulative from the beginning of the This year VND	 Last year VND
1.	Revenues from sales and services rendered	01	6.1	72,327,433,742	26,662,207,283	101,337,735,226	75,326,939,899
2.	Revenue deductions	02		-	-	-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		72,327,433,742	26,662,207,283	101,337,735,226	75,326,939,899
4.	Cost of goods sold	11	6.2	74,758,936,990	22,784,994,617	100,371,052,980	66,347,095,173
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**(2,431,503,248)**	**3,877,212,666**	**966,682,246**	**8,979,844,726**
6.	Gain/loss on disposal of investment property	21		-	-	-	-
7.	Financial income	22	6.3	7,044,787	(43,256,662)	13,707,106	436,732,743
8.	Financial expenses	23	6.4	1,450,733,977	1,478,541,044	2,685,495,342	3,929,084,409
	In which: Interest expenses	*24*		*1,450,733,977*	*1,478,541,044*	*2,685,495,342*	*3,929,084,409*
9.	Selling expenses	25		-	-	-	-
10.	General administration expenses	26	6.5	3,258,379,161	2,294,354,178	5,583,186,113	5,110,746,579
11.	**Net profit from operating activities {30 = 20+(21-22)+24-(25+26)}**	**30**		**(7,133,571,599)**	**61,060,782**	**(7,288,292,103)**	**376,746,481**
12.	Other income	31	6.6	7,621,063,636	163,000,210	7,935,355,245	253,761,647
13.	Other expenses	32	6.6	138,577,797	4,891,872	148,803,725	267,596,583
14.	**Others profits (40 = 31-32)**	**40**	**6.6**	**7,482,485,839**	**158,108,338**	**7,786,551,520**	**(13,834,936)**
15.	**Total net profit before tax(50 = 30+40)**	**50**		**348,914,240**	**219,169,120**	**498,259,417**	**362,911,545**
16.	Current coporate income tax expenses	51		-	-	-	-
18.	**Profit after corporation income tax(60 = 50-51-52)**	**60**		**348,914,240**	**219,169,120**	**498,259,417**	**362,911,545**
19.	**Basic earnings per share**	**70**	**6.7**	**21**	**13**	**30**	**22**

Hanoi, 20 July, 2026

Preparer	**Chief Accountant**	**General Director**
Vu Thi Chien	**Lai Thi Lan**	**Nguyen Van Oanh**

CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 9 VC9
M.S.D.N: 0101051096 - C.T.C.P
THÀNH PHỐ HÀ NỘI

CASH FLOW STATEMENT

(Indirect method)

Quarter II/2026

	ITEMS	Code	Note	Cumulative from quarter II/2026 VND	Cumulative from quarter II/2025 VND
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***498,259,417***	***362,911,545***
2.	***Adjustments for:***				
	- Depreciation of fixed assets and investment properties	02		284,992,701	296,358,487
	- Provisions	03		(1,297,679,051)	-
	- Gains (losses) on investing activities	05		(7,611,063,636)	(436,732,743)
	- Interest expenses	06		2,685,495,342	3,929,084,409
3.	***Operating profit before changes in working capital***	***08***		***(5,439,995,227)***	***4,151,621,698***
	- Increase (decrease) in receivables	09		(5,867,066,256)	79,346,584,893
	- Increase (decrease) in inventories	10		1,919,199,811	15,136,772,267
	- Increase (decrease) in payables	11		30,057,651,367	(99,387,220,285)
	- Increase (decrease) in prepaid expenses	12		1,004,127,969	1,034,455,512
	- Interest paid	14		(2,786,440,250)	(3,891,727,972)
	- Other payments on operating activities	17		(9,000,000)	(33,700,000)
	Net cash flows from operating activities	***20***		***18,878,477,414***	***(3,643,213,887)***
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(69,042,000)	-
2.	Proceeds from disposal or transfer of fixed assets and other long-term assets	22		7,611,063,636	-
4.	Proceeds from lending or repurchase of debt instruments from other entities	24		400,000,000	12,900,000,000
7.	Proceeds from interests, dividends and distributed profits	27		-	637,780,414
	Net cash flows from investing activities	**30**		**7,942,021,636**	**13,537,780,414**
III.	**Cash flows from financial activities**				
3.	Proceeds from borrowings	33		46,631,049,503	45,433,489,648
4.	Repayment of principal	34		(60,203,348,380)	(68,434,318,784)
	Net cash flows from financial activities	**40**		**(13,572,298,877)**	**(23,000,829,136)**
	Net cash flows during the period (50 = 20+30+40)	**50**		**13,248,200,173**	**(13,106,262,609)**
	Cash and cash equivalents at the beginning of the period	**60**		**11,931,443,711**	**13,748,909,442**
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**25,179,643,884**	**642,646,833**

Hanoi, 20 July, 2026

Preparer	Chief Accountant	General Director
Vu Thi Chien	**Lai Thi Lan**	**Nguyen Van Oanh**

M.S.D.N: 0101051... C.T.C.P CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 9 - VC9 THÀNH PHỐ HÀ NỘI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

1. COMPANY INFORMATION

1.1. Structure of ownership

VC9 - No 9 Construction Joint Stock Company renamed from No. 9 Construction Company, was established from the merger of No. 9 Construction Enterprise of Xuan Hoa Construction Company, K3 construction site sliding formwork team of Construction Company No. 5 under Decision No. 129/BXD-TC dated 15/11/1977 of the Minister of Construction. The company was transformed into VC9 - No 9 Construction Joint Stock Company under Decision No. 1731/QD-BXD dated 04/11/2004 of the Minister of Construction and operates in the form of a Joint Stock Company under Business Registration Certificate No. 0103007318 by the Hanoi Department of Planning and Investment for the first time on 08/4/2005, registered changes and the 18th most recent change on August 13, 2025 issued by the Business Registration and Corporate Finance Division – Department of Finance of Hanoi in relation to the update of administrative boundaries.

The Company's Charter capital under the Certificate of Business Registration changed for the 18th time on August 13, 2025 is VND 170,000,000,000 *(In word: One hundred and seventy billion Dong).*

Foreign Name: VC9 - NO 9 CONSTRUCTION JOINT STOCK COMPANY

Abbreviations: VC9

The Company's shares are listed on the Hanoi Stock Exchange with stock code VC9 and remain under warning status in accordance with Decision No. 267/QĐ-SGDHN dated 31 March 2026 issued by the Hanoi Stock Exchange.

The Company's registered office is located at: 5th Floor, Tasco Building, Lot HH2-2, Pham Hung Street, Tu Liem Ward, Ha Noi, Viet Nam

1.2. Operating industries and principal activities

- Construction of civil and industrial projects, residential buildings, transportation and irrigation works, post and telecommunications infrastructure, water supply and drainage systems, foundations, urban technical infrastructure, industrial zones, power line and transformer station projects;
- Urban area development, industrial zone infrastructure development, and real estate business;
- Manufacturing and trading of construction materials, supplies, and equipment for the construction industry;
- Import and export of materials, equipment, handicrafts, agricultural, forestry, and aquatic products, consumer goods, and outdoor furniture for production and consumption;
- Import and export of machinery, equipment, and construction materials;
- Exploitation and trading of clean water and electrical energy;
- Real estate management services;
- Direct support services for transportation and vehicle parking services.

The Company's main activities: Construction of projects and real estate business.

1.3. Normal operating cycle

For investment and real estate business activities, as well as the construction of civil and industrial projects, the typical business cycle aligns with the construction duration of the projects.

For other activities, the Company's typical business cycle is conducted within a period not exceeding 12 months.

1.4 Satement of information comparability on the financial statements

The Company consistently applies accounting policies in accordance with the Enterprise Accounting Regime issued together with the Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance. Therefore, the information and figures presented in the separate financial statements are comparable.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on January 1, and ends on December 31, of solar year.

Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance.

Statements for the compliance with Accounting Standards and System

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

Accounting form

The company uses the General journal accounting method.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

The attached 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 financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietnam.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Executive Board 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 financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Financial investments

Held to maturity investments

Held-to-maturity investments include bank deposits with original terms exceeding three months, intended to earn periodic interest.

Held-to-maturity investments are measured at cost, net of provisions for doubtful debts.

Provisions for doubtful debts related to held-to-maturity investments are made in accordance with current accounting regulations.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other investments

Recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Allowance for losses of investments in 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. 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. The cost of inventory issuance is calculated using the specific identification 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 and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

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

	Years
Buildings, structures	10 - 50
Machinery and equipment	05 - 15
Motor vehicles	06 - 10
Office equipment	03 - 06
Others	05 - 25

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Intangible fixed assets and Amortization

Copyrights, patents and computer software and other intangible assets are initially stated at purchase less accumulated amortization.

Land use rights, computer software and other intangible fixed assets are allocated to the Income Statement using the straight-line method with specific depreciation periods as follows:

	Years
Land Use Rights	47
Computer Software	10
Others	20

Principles of accounting and depreciation of investment real estate

Investment properties include land use rights and the construction value of the Vinaconex 9 building (now the Tasco building) located at Lot HH2-2, Pham Hung Street, Me Tri Ward, Nam Tu Liem District, Hanoi. These properties are held by the Company for rental income or capital appreciation and are presented at cost less accumulated depreciation.
Investment properties for lease are depreciated using the straight-line method based on their estimated useful lives, as follows:

	Years
Buildings, structures	47
Machinery and equipment	10 - 20

Disposal: Gains or losses from the disposal of investment properties are determined by the difference between the net proceeds from the disposal and the carrying amount of the investment properties. These are recognized as income or expenses in the Income Statement.

Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses includes: Long-term rental cost of office floor at Tasco building at lot HH2-2, Pham Hung street, Me Tri ward, Nam Tu Liem district, Ha Noi; Tools and supplies and Others.

Expense Long-term rental cost of office floor at Tasco building at lot HH2-2, Pham Hung street, Me Tri ward, Nam Tu Liem district, Ha Noi

Allocated according to office usage time under long-term lease contract

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 3 years.

Others
Other pending allocation costs are allocated to expenses by the straight-line method for no more than 3 years.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company, including payables between the Company and the Parent Company).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Loans

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".

Recognition and capitalization of 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".

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: Advance provision for real estate project cost, advance provision for loan interest expense, advance provision for construction cost according to volume acceptance minutes.

Unrealized revenues

Unrealized revenues includes: The difference between the selling price and the leaseback price of the finance leased asset is allocated by the straight-line method based on the lease term of the contract.

Owners' equity

Capital is recorded according to the actual amounts invested by owners.

Treasury shares are shares issued by the Company and repurchased by the Company. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a reduction in equity.

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 liabilities after approval by the General Meeting of Shareholders.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and other income

The company's revenue includes: sales revenue, service revenue, and construction revenue.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward 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;

Costs related to transactions can be determined

Revenue from 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

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

Revenue of construction

Revenues of construction are reliably recognized in the following cases:

- For construction contracts stipulating that the contractor is paid according to the planned schedule, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work determined by the Company as at the balance sheet date.
- For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

Revenues of construction are not recognized in the following cases:

- Revenue is recognized in equivalent proportion to contract costs which is probable to be paid.
- The contract costs are recognized to expenses only when they actually incur.

The difference between the cumulative total revenue of the construction contract as recorded and the cumulative amount recorded on invoices according to the planned progress of the contract is recognized as a receivable or payable according to the planned progress of the construction contracts.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue from the sale of real estate

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

- 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.
- The Company does not retain managerial right over the real estate as the owners or control involvement with the real estate.
- 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 costs incurred in respect of the transaction can be measured reliably.

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 goods sold or services rendered including the cost of services, investment property, production cost of construction products sold during year is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Borrowing costs: Recorded monthly based on loan amount, interest rate and actual number of days borrowed.

Current corporate income tax expense, Deferred corporate income tax expense

Corporate income tax expense (or corporate income tax income): This is the sum of current income tax expense and deferred income tax expense (or current income tax income and deferred income tax income) when determining profit or loss for a 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.

Deferred corporate income tax expense: This is the amount of corporate income tax that will be payable in the future arising from: recognizing deferred income tax payable in the year; reversing deferred income tax assets recognized in previous years; not recognizing deferred income tax assets or deferred income tax payable arising from transactions that are directly recognized in equity.

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

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic earnings per share

Basic earnings per shares are calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year. Diluted earnings per share is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of outstanding ordinary shares due to the effect of all the dilutive potential ordinary shares including convertible bonds and stock options.

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 Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/6/2026 VND	01/01/2026 VND
Cash	117,911,435	83,748,315
Bank deposits (*)	25,061,732,449	11,847,695,396
Total	**25,179,643,884**	**11,931,443,711**

(*) Details of bank deposits:

	30/6/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	22,983,702,962	9,012,287,268
Joint Stock Commercial Bank for Investment and Development of Vietnam	2,077,991,335	2,835,370,024
Others	38,152	38,104
Total	**25,061,732,449**	**11,847,695,396**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.2. Financial investments

a. Short-term

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Short-term	**1,838,019,202**	**-**	**(1,838,019,202)**	**2,238,019,202**	**400,000,000**	**(1,838,019,202)**
Term deposits	-	-	-	***400,000,000***	***400,000,000***	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Cau Giay Branch	-	-	-	400,000,000	400,000,000	-
Loans	***1,838,019,202***	-	***(1,838,019,202)***	***1,838,019,202***	-	***(1,838,019,202)***
Vinaconex Construction One Member Company Limited	1,838,019,202	-	(1,838,019,202)	1,838,019,202	-	(1,838,019,202)
Total	**1,838,019,202**	**-**	**(1,838,019,202)**	**2,238,019,202**	**400,000,000**	**(1,838,019,202)**

b. Long-term

	Ratio		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Đầu tư vào đơn vị khác			**1,800,000,000**	**-**	**(1,800,000,000)**	**1,800,000,000**	**-**	**(1,800,000,000)**
Southern Concrete Xuan Mai Joint Stock Company	0.90%	0.90%	1,250,000,000	-	(1,250,000,000)	1,250,000,000	-	(1,250,000,000)
Vinaconex Saigon Joint Stock Company	1.37%	1.37%	550,000,000	-	(550,000,000)	550,000,000	-	(550,000,000)
Total			**1,800,000,000**	**-**	**(1,800,000,000)**	**1,800,000,000**	**-**	**(1,800,000,000)**

(*): For unlisted investments, the Company has not determined the fair value of these investments because there is no listed price on the market and the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of this financial instrument may differ from the carrying value.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.3 Receivables from customers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	**Allowances**	**Book value**	**Allowances**
Short-term	**247,554,814,868**	**(19,814,913,399)**	**244,360,960,016**	**(19,814,913,399)**
Ha Long Investment and Development Limited Company	29,833,478,860	-	29,833,478,860	-
TNG Investment and Construction Joint Stock Company	74,341,340,508	-	80,349,698,399	-
Receivables from other customers	143,379,995,500	(19,814,913,399)	134,177,782,757	(19,814,913,399)
Total	**247,554,814,868**	**(19,814,913,399)**	**244,360,960,016**	**(19,814,913,399)**
In which: Receivables from related parties *(Details in Note 7.1)*	***77,646,447,997***	-	***81,120,769,983***	-

5.4 Prepayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	**Allowances**	**Book value**	**Allowances**
Short-term	**71,450,453,078**	**(4,407,249,958)**	**30,350,156,301**	**(4,407,249,958)**
Construction Joint Stock Company No. 9.1	3,180,967,062	-	3,180,967,062	-
Bui Gia Trang Production and Trading Company Limited	10,559,554,455	-	10,559,554,455	-
Ngoc Khanh Service and Trading Company Limited	6,647,943,084	-	6,647,787,951	-
Others	51,061,988,477	(4,407,249,958)	9,961,846,833	(4,407,249,958)
Total	**71,450,453,078**	**(4,407,249,958)**	**30,350,156,301**	**(4,407,249,958)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book Value	**Provision**	**Book Value**	**Provision**
Short-term	**14,012,728,973**	**(1,342,868,195)**	**51,258,176,674**	**(2,640,547,246)**
Advances	10,403,377,793	-	42,029,318,189	(1,267,486,802)
Deposits	15,597,203	-	15,581,741	-
Others	3,593,753,977	(1,342,868,195)	9,213,276,744	(1,373,060,444)
+ Interest receivable	*345,586,902*	-	*345,586,902*	-
+ Others	*3,248,167,075*	*(1,342,868,195)*	*8,867,689,842*	*(1,373,060,444)*
Total	**14,012,728,973**	**(1,342,868,195)**	**51,258,176,674**	**(2,640,547,246)**

5.6 Bad debts

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original cost	**Recoverable amount**	**Overdue period**	**Original cost**	**Recoverable amount**	**Overdue period**
- Loan receivables	**30,481,411,720**	**10,666,498,321**		**30,481,411,720**	**10,666,498,321**	
Cosevco 6 Joint-Stock Company	*9,161,176,023*	-	*Trên 3 năm*	*9,161,176,023*	-	*Trên 3 năm*
Bac Giang Cement Joint Stock Company	*6,157,059,936*	-	*Trên 3 năm*	*6,157,059,936*	-	*Trên 3 năm*
Others	*15,163,175,761*	*10,666,498,321*	*Trên 3 năm*	*15,163,175,761*	*10,666,498,321*	*Trên 3 năm*
- Prepayment to suppliers	**4,407,249,958**	-	*Trên 3 năm*	**4,407,249,958**	-	*Trên 3 năm*
- Advances	-	-		**1,267,486,802**	-	*Trên 3 năm*
- Others	**1,342,868,195**	-	*Trên 3 năm*	**1,373,060,444**	-	*Trên 3 năm*
Tổng	**36,231,529,873**	**10,666,498,321**		**37,529,208,924**	**10,666,498,321**	

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book Value	**Provision**	**Book Value**	**Provision**
Raw material	167,663,331	-	401,566,636	-
Instrument and tools	6,665,000	-	7,574,000	-
Work in progress	183,283,612,192	-	182,753,901,180	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.8 Prepaid expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	**129,749,797**	**78,136,317**
Insurance premium	126,936,159	69,695,408
Others	2,813,638	8,440,909
Long-term	**50,763,278,141**	**51,819,019,590**
Tools and supplies	20,059,500	23,189,847
Office rent	50,743,218,641	51,795,829,743
Total	**50,893,027,938**	**51,897,155,907**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2026	**18,750,260,296**	**38,497,001,476**	**10,382,995,037**	**4,772,290,700**	**3,041,764,517**	**75,444,312,026**
Purchase	-	69,042,000	-	-	-	69,042,000
Disposal	-	(31,586,990,743)	-	-	-	(31,586,990,743)
As at 30/6/2026	**18,750,260,296**	**6,979,052,733**	**10,382,995,037**	**4,772,290,700**	**3,041,764,517**	**43,926,363,283**
ACCUMULATED DEPRECIATION						
As at 01/01/2026	**18,549,828,430**	**36,752,411,185**	**10,382,995,037**	**4,721,706,073**	**2,770,121,604**	**73,177,062,329**
Depreciation	7,090,658	142,756,330	-	13,676,481	24,735,460	188,258,929
Disposal	-	(31,586,990,743)	-	-	-	(31,586,990,743)
As at 30/6/2026	**18,556,919,088**	**5,308,176,772**	**10,382,995,037**	**4,735,382,554**	**2,794,857,064**	**41,778,330,515**
NET BOOK VALUE						
As at 01/01/2026	**200,431,866**	**1,744,590,291**	**-**	**50,584,627**	**271,642,913**	**2,267,249,697**
As at 30/6/2026	**193,341,208**	**1,670,875,961**	**-**	**36,908,146**	**246,907,453**	**2,148,032,768**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.10 Intangible fixed assets

Unit: VND

	Land use rights	IT software	Others	Total
HISTORY COST				
As at 01/01/2026	**500,000,000**	**109,200,000**	**53,000,000**	**662,200,000**
As at 30/6/2026	**500,000,000**	**109,200,000**	**53,000,000**	**662,200,000**
ACCUMULATED DEPRECIATION				
As at 01/01/2026	**70,532,228**	**109,200,000**	**42,570,890**	**222,303,118**
Depreciation	5,275,430	-	1,314,110	6,589,540
As at 30/6/2026	**75,807,658**	**109,200,000**	**43,885,000**	**228,892,658**
NET BOOK VALUE				
As at 01/01/2026	**429,467,772**	**-**	**10,429,110**	**439,896,882**
As at 30/6/2026	**424,192,342**	**-**	**9,115,000**	**433,307,342**

5.11 Investment property

Unit: VND

	01/01/2026 VND	Increase VND	Decrease VND	30/6/2026 VND
a) Investment property for rent				
Historical cost	**204,626,971,103**	**-**	**-**	**204,626,971,103**
- Buildings	152,934,601,651	-	-	152,934,601,651
- Machinery and equipment	51,692,369,452	-	-	51,692,369,452
Accumulated depreciation	**198,429,104,146**	**90,144,232**	**-**	**198,519,248,378**
- Buildings	147,340,825,740	81,382,234	-	147,422,207,974
- Machinery and equipment	51,088,278,406	8,761,998	-	51,097,040,404
Net Book Value	**6,197,866,957**	**-**	**90,144,232**	**6,107,722,725**
- Buildings	5,593,775,911	-	81,382,234	5,512,393,677
- Machinery and equipment	604,091,046	-	8,761,998	595,329,048

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter II/2026

5.12 Construction in progress

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	**Recoverable amount**	**Original value**	**Recoverable amount**
a) Long-term work in progress				
Chi Dong – Quang Minh Urban Area Project	82,655,134,415	82,655,134,415	82,598,652,933	82,598,652,933
Total	**82,655,134,415**	**82,655,134,415**	**82,598,652,933**	**82,598,652,933**
b) Construction in progress				
Building interior fit-out project	62,502,548,958	62,502,548,958	64,773,128,958	64,773,128,958
Total	**62,502,548,958**	**62,502,548,958**	**64,773,128,958**	**64,773,128,958**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.13 Phải trả người bán

	30/6/2026 VND	01/01/2026 VND
Short-term	**199,067,503,126**	**198,359,867,105**
Sigma Engineering Joint Stock Company	26,241,497,536	26,241,497,536
Construction Joint Stock Company No 5	12,841,995,659	12,841,995,659
Dong Nai Plastics Joint Stock Company	15,463,814,616	15,463,814,616
Steel Industry Material Joint Stock Company	14,850,723,490	14,900,723,490
Other trade payables	129,669,471,825	128,911,835,804
Total	**199,067,503,126**	**198,359,867,105**
In which:		
Payables to related parties	***1,598,742,455***	***1,498,067,955***
(Details in Note 7.1)		

5.14 Prepayment from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	**193,993,041,275**	**191,814,518,981**
Customers prepaid for real estate business	35,142,268,832	35,229,642,377
Thang Long Joint Stock Company	37,599,115,559	70,798,682,719
Vietnam Construction and Import-Export Joint Stock Corporation	6,061,214,568	6,061,214,568
TNG Investment and Construction Joint Stock Company	50,682,668,894	22,593,859,060
Bao Viet Hotel and Tourist Joint Stock Company	466,316,169	466,316,169
Prepayment from other customers	64,041,457,253	56,664,804,088
Total	**193,993,041,275**	**191,814,518,981**
In which:		
Prepayments from related parties	***88,281,784,453***	***93,392,541,779***
(Details in Note 7.1)		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter II/2026

5.15 Taxes payables and receivables from the State Budget

	01/01/2026 VND	Addition VND	Paid VND	30/6/2026 VND
Payables	**88,924,684**	**377,230,365**	**388,352,440**	**77,802,609**
Personal income tax	78,599,484	159,838,239	166,620,402	71,817,321
Land tax, Land rental charges	-	217,392,126	217,392,126	-
Fee, charges and other payables	10,325,200		4,339,912	5,985,288
Receivables	**2,702,986,495**	-	-	**2,702,986,495**
Corporate income tax	2,702,986,495	-	-	2,702,986,495

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.16 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	**9,091,459,133**	**11,756,354,673**
Accrued expenses for construction	1,450,774,574	3,932,315,466
Other accrued expenses	7,640,684,559	7,824,039,207
Long-term	**127,736,892,503**	**127,736,892,503**
Cost of land for Chi Dong project	75,211,018,348	75,211,018,348
Accrued expenses for Chi Dong project infrastructure	52,525,874,155	52,525,874,155
Total	**136,828,351,636**	**139,493,247,176**

5.17 Unearned revenue

	30/6/2026 VND	01/01/2026 VND
Short-term	**95,328,711**	**489,372,387**
Revenue received in advance for office rental	95,328,711	489,372,387
Total	**95,328,711**	**489,372,387**

5.18 Other payables

	30/6/2026 VND	01/01/2026 VND
Short-term	**51,310,958,205**	**20,402,180,946**
Trade Union fees	2,016,211,910	2,003,127,627
Short-term deposits received	292,597,100	292,597,100
Others	49,002,149,195	18,106,456,219
Vietnam Construction and Import-Export Joint Stock Corporation	*458,084,016*	*458,084,016*
TNG Investment and Construction Company Limited	*6,250,000,000*	-
Others	*42,294,065,179*	*17,648,372,203*
Long-term	**14,293,028,511**	**14,293,028,511**
Others long-term payables	14,293,028,511	14,293,028,511
Loan interest and late payment interest	*14,293,028,511*	*14,293,028,511*
Total	**65,603,986,716**	**34,695,209,457**
In which:		
Payables to related parties *(Details in Note 7.1)*	***6,250,000,000***	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.19 Borrowings and finance lease liabilities

	30/6/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short-term	**51,429,390,163**	**51,429,390,163**	**57,804,178,050**	**57,804,178,050**
Borrowings	***46,631,049,503***	***46,631,049,503***	***57,804,178,050***	***57,804,178,050***
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch	46,631,049,503	46,631,049,503	57,804,178,050	57,804,178,050
Long-term borrowings	***4,798,340,660***	***4,798,340,660***	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch	4,798,340,660	4,798,340,660	-	-
Long-term	**8,397,096,151**	-	**7,197,510,990**	**15,594,607,141**
Borrowings	***8,397,096,151***	-	***7,197,510,990***	***15,594,607,141***
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch	8,397,096,151	-	7,197,510,990	15,594,607,141
Total	**59,826,486,314**	**51,429,390,163**	**65,001,689,040**	**73,398,785,191**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

5.20 Owners' equity

a. Changes of owners' equity

	Shareholders' capital	Capital surplus	Treasury shares	Undistributed profit after tax	Total
As at 01/01/2025	170,000,000,000	(175,000,000)	(3,186,169,620)	(103,209,168,554)	63,429,661,826
Profit in the previous y	-	-	-	810,539,604	810,539,604
As at 01/01/2026	170,000,000,000	(175,000,000)	(3,186,169,620)	(102,398,628,950)	64,240,201,430
Cumulative profit from the beginning of the year to the end of the current period.	-	-	-	498,259,417	498,259,417
As at 30/6/2026	170,000,000,000	(175,000,000)	(3,186,169,620)	(101,900,369,533)	64,738,460,847

b. Details of owners' equity

	30/6/2026 VND	01/01/2026 VND
TNG Investment and Construction Joint Stock Company	62,099,000,000	62,099,000,000
Other shareholders	107,901,000,000	107,901,000,000
Total	**170,000,000,000**	**170,000,000,000**

c. Capital transactions with shareholders

	Quarter II - 2026 VND	Quarter II - 2025 VND
Shareholders' capital		
Opening balance	170,000,000,000	170,000,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	170,000,000,000	170,000,000,000
Dividend, Profit distributed	-	-

d. Shares

	30/6/2026 Cổ phiếu	01/01/2026 Cổ phiếu
Quantity of registered shares	**17,000,000**	**17,000,000**
Quantity of issued shares	**17,000,000**	**17,000,000**
Common shares	17,000,000	17,000,000
Purchased shares	**304,800**	**304,800**
Common shares	304,800	304,800
Outstanding shares	**16,695,200**	**16,695,200**
Common shares	16,695,200	16,695,200
Par value of outstanding shares (VND/ shares)	10,000	10,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	Quarter II - 2026 VND	Quarter II - 2025 VND
Revenue from construction contract	47,579,022,693	8,454,193,376
Revenue from services rendered	9,726,603,568	10,519,341,217
Revenue from selling infrastructure, urban areas and other revenue	15,021,807,481	7,688,672,690
Total	**72,327,433,742**	**26,662,207,283**
In which:		
Revenue from related parties	***51,179,599,184***	***5,345,654,006***
(Details in Note 7.1)		

6.2 Cost of goods sold

	Quarter II - 2026 VND	Quarter II - 2025 VND
Cost of construction contract	53,590,082,339	10,354,380,525
Cost of services	5,594,374,480	5,553,035,340
Cost of other	15,574,480,171	6,877,578,752
Total	**74,758,936,990**	**22,784,994,617**

6.3 Financial income

	Quarter II - 2026 VND	Quarter II - 2025 VND
Interest on deposits and loans	7,044,787	(43,256,662)
Total	**7,044,787**	**(43,256,662)**

6.4 Financial expenses

	Quarter II - 2026 VND	Quarter II - 2025 VND
Interest expense	1,450,733,977	1,478,541,044
Total	**1,450,733,977**	**1,478,541,044**

6.5 General and administrative expenses

	Quarter II - 2026 VND	Quarter II - 2025 VND
Employee expenses	2,060,472,187	1,809,811,808
Office supplies expenses	24,083,305	6,660,684
Amortization and Depreciation expenses	4,033,304	4,864,253
Charges and fee	15,838,686	22,378,017
Outsourcing expenses	213,784,811	62,128,042
Other cash expense	940,166,868	388,511,374
Total	**3,258,379,161**	**2,294,354,178**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

6.6 Other income/ Other expenses

	Quarter II - 2026 VND	Quarter II - 2025 VND
Other income		
Disposals of fixed assets	7,611,063,636	-
Other income	10,000,000	163,000,210
Total	**7,621,063,636**	**163,000,210**
Other expenses		
Other expenses	138,577,797	4,891,872
Total	**138,577,797**	**4,891,872**
Net other income/expenses	**7,482,485,839**	**158,108,338**

6.7 Basic earnings per share

	Quarter II - 2026 VND	Quarter II - 2025 VND
Profit after corporate income tax (VND)	**348,914,240**	**219,169,120**
Increase	-	-
Decrease	-	-
Profit / Loss distributable to common shareholders	**348,914,240**	**219,169,120**
Average quantity of outstanding common shares	16,695,200	16,695,200
Basic earnings per shares (VND/share)	**21**	**13**

7. OTHER INFORMATION

7.1 Information of related parties

a. List of Company's related parties

Related parties	Relations
TNG Investment and Construction Company Limited	Major shareholder
Thang Long Joint Stock Corporation	Co-investing shareholder
Members of the Board of Directors, Board of General Directors, Supervisory Board and individuals related to key management members	Significant influence

b. . Salaries and remunerations of the Board of Management, General Directors, Board of Supervisors and other key management personnel

Related parties	Transaction nature	Quarter II - 2026 VND	Quarter II - 2025 VND
The Board of Management, General Directors, Supervisory and another manager	Salary, bonus, remuneration	675,812,000	543,853,291

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter II/2026

7.1 Information of related parties (Continued)

c. Transactions with related parties

Related parties	Relationship	Nature of transaction	Quarter II - 2026 VND	Quarter II - 2025 VND
Purchase of goods			**93,217,130**	**-**
TNG Investment and Construction Company Limited	Major shareholder	Provision of services	93,217,130	-
Sales of goods			**51,179,599,184**	**5,345,654,006**
TNG Investment and Construction Company Limited	Major shareholder	Sale of goods, provision of services	40,601,471,012	4,458,277,258
Thang Long Joint Stock Corporation	Co-investing shareholder	Sale of goods, provision of services	10,578,128,172	887,376,748

d. Balance with related parties

Related parties	Relationship	Nature of transaction	30/6/2026 VND	01/01/2026 VND
Receivables from customers			**77,646,447,997**	**81,120,769,983**
TNG Investment and Construction Company Limited	Major shareholder	Construction, provision of services	74,341,340,508	80,349,698,399
Thang Long Joint Stock Corporation	Co-investing shareholder	Sale of goods, provision of services	3,305,107,489	771,071,584
Trade payables			**1,598,742,455**	**1,498,067,955**
TNG Investment and Construction Company Limited	Major shareholder	Purchases, provision of services	1,598,742,455	1,498,067,955
Prepayments from customers			**88,281,784,453**	**93,392,541,779**
TNG Investment and Construction Company Limited	Major shareholder	Construction	50,682,668,894	22,593,859,060
Thang Long Joint Stock Corporation	Co-investing shareholder	Construction	37,599,115,559	70,798,682,719
Other payables			**6,250,000,000**	-
TNG Investment and Construction Company Limited	Major shareholder	Receipts and payments on behalf of third parties	6,250,000,000	-

Hanoi, 20 July, 2026

Preparer	Chief Accountant	General Director
Vu Thi Chien	Lai Thi Lan	Nguyen Van Oanh

M.S.D.N: 0101051096-C.T.C.P
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