CÔNG TY CỔ PHẦN VINACONEX 39 CÔNG TY CỔ PHẦN VINACONEX 39

Form No. 01-A

VINACONEX 39 JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
--------	**Independence - Freedom - Happiness**
Number: 246 /VN39/CBTT	*Hanoi, July 28, 2026*

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL REPORTS

To: Hanoi Stock Exchange (HNX)

In accordance with Article 10 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Vinaconex 39 Joint Stock Company hereby discloses its financial report for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Vinaconex 39 Joint Stock Company

- Stock code: PVV
- Address: 1st Floor, CT2A Building, Co Nhue New Urban Area, Nghia Do Ward, Hanoi City.
- Contact phone/Tel: (024) 3 787 5938 Fax: (024) 3 787 5937
- Email: Website: www.pvv.com.vn

2. Content of published information:

- Financial report for the Second Quarter of 2026

☒ Separate financial statements (Listed organizations have no subsidiaries and superior accounting units have affiliated units);

☒ Consolidated financial statements (Listed organizations with subsidiaries);

☐ General financial statements (Listed organizations have accounting units under their own accounting apparatus).

- Cases requiring an explanation of the cause:

+ The auditing organization gives an opinion that is not a full acceptance opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes ☐ No

Explanatory documents

☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, moving from loss to profit or vice versa (for audited financial statements in 2024):

☐ Yes ☐ No

Explanatory documents

☐ Yes ☐ No

+ Profit after corporate income tax in the business results report of the reporting period has changed by 10% or more compared to the same period of the previous year:

☒ Yes ☒ No

Explanatory documents

☒ Yes ☐ No

+ Is the profit after tax in the reporting period at a loss, changing from a profit in the same period last year to a loss in this period or vice versa:

☒ Yes ☐ No

Explanatory documents

☒ Yes ☐ No

This information was announced on the company's website on July 28, 2026 at the link: http://pvv.com.vn/index.php/bao-cao-tai-chinh/

Attached documents:

- *Report on the financial situation for the second quarter of 2026 ;*
- *Explanation of changes in after-tax profit in the income statement for the reporting period of 10% or more compared to the same period of the previous year, and explanation of after-tax loss in the reporting period.*

Organization representative

Legal representative/person disclosing information

(Sign, clearly state full name, position, seal)

M.S.D.N: 0102541289 - C.T.C.P

CÔNG TY CỔ PHẦN VINACONEX 39

P. NGHĨA ĐÔ - TP. HÀ NỘI

TỔNG GIÁM ĐỐC

Nguyễn Tiến Dũng

VINACONEX JOINT STOCK COMPANY 39

Number: 247/VN39/CBTT

Re: Explanation of changes in after-tax profit in the income statement for the reporting period of 10% or more compared to the same period of the previous year, and explanation of after-tax loss in the reporting period.

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, July 28, 2026

To: Hanoi Stock Exchange (HNX)

Follow the instructions in Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on guidance on information disclosure on the stock market..

Based on the prepared Q2/2026 financial report, Vinaconex 39 Joint Stock Company would like to explain the net loss in the reporting period as follows:

1- Parent company's business performance:

Target	Second Quarter 2026	Second Quarter 2025	Difference	Proportion
Net revenue	7,137,956,391	5,957,977,760	1,179,978,631	19.81%
Profit after tax	198,690,292	(72,392,245,985)	72,527,752,659	-100,27%

2- Business results on consolidated financial statements:

Target	Second Quarter 2026	Second Quarter 2025	Difference	Proportion
Net revenue	7,137,956,391	5,957,977,760	1,179,978,631	19.81%
Profit after tax	(188,787,136)	(79,529,028,931)	79,340,241,795	-99.76%

❖ Net profit after corporate income tax in the parent company's business results report reached VND 198,690,292, an increase of 100.27% compared to the same period in 2025 (Q2/2025 loss of VND 72,392,245,985), mainly due to the following reasons:

- Reduced financial expenses: On the parent company's report, expenses decreased by VND 11,883,327,490 (equivalent to a 97.5% reduction). This reduction in financial expenses is due to:

+ By the end of 2025, the company had fully repaid the principal loan from PVcomBank and Ocean Commercial Bank, and simultaneously stopped calculating interest on the loan from Mr. Nguyen Bao Trung (the repurchased loan from Vietnam International Commercial Bank - VIB). Therefore, no interest expenses from these loans were incurred in Q2/2026. Consequently, interest expenses in Q2/2026 decreased by VND 6,032,981,151 on the parent company's report and VND 6,433,642,093 on the consolidated report.

+ On the Parent Company Report, provisions for impairment of trading securities, investment losses in subsidiaries, and other financial expenses decreased by VND 5,850,346,399.

- Other income increased: due to the Company recording a profit of VND 954,889,512 from the liquidation of fixed assets in Q2/2026.

- Other expenses decreased: On the Parent Company Report, there was a decrease of VND 58,797,925,075, due to: In Q2/2025, the Company recorded VND 58,416,032,900 in court fees and compensation for damages according to Appellate Judgment No. 08/2025/KDTM-PT dated June 26, 2025, of the Hai Duong Provincial People's Court as other expenses; no such expense was incurred in Q2/2026.

- ❖ The consolidated report shows a loss in Q2/2026, primarily due to high administrative expenses. Specifically, administrative expenses in Q2/2026 amounted to VND 1,715,124,027, representing 24.03% of net revenue and 145.62% of gross profit from sales and services in Q2/2026. Therefore, profit for the period was affected, resulting in a recorded loss.
- ❖ The after-tax profit in the consolidated business results report for Q2/2026 decreased by a loss of VND 79,340,241,795, equivalent to a 99.76% reduction compared to the same period last year, due to the reasons explained in the parent company's report above. Also, in Q2/2025, the consolidated report transferred VND 6,562,991,157 of work-in-progress costs from projects that had ceased generating revenue to other expenses; this expense was not incurred in Q2/2026.

Above is the explanation of Vinaconex 39 Joint Stock Company, respectfully submitting to the State Securities Commission and Hanoi Stock Exchange for consideration.

Best regards!

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN VINACONEX 39

Nguyen Tien Dung

Receiving place:
- As above;
- Save Documents, Finance and Accounting.