



**CÔNG TY CỔ PHẦN
XÂY DỰNG 1369**
**1369 CONSTRUCTION
JOINT STOCK COMPANY**
Số: 28/CBTT-C69.2026
No: 28/CBTT-C69.2026

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM**

**Độc lập - Tự do - Hạnh phúc
Independence - Freedom - Happiness**

Hải Phòng, ngày 30 tháng 07 năm 2026
Hai Phong, July 30, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: - Ủy ban Chứng khoán Nhà nước;
- Sở Giao dịch Chứng khoán Hà Nội.

To: - *The State Securities Commission;*

- *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 Xây dựng 1369 thực hiện công bố thông tin báo cáo tài chính (BCTC) Hợp nhất quý 2 năm 2026 như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding information disclosure in the securities market, Construction Joint Stock Company 1369 hereby discloses the Consolidated Financial Statements for the Second Quarter of 2026 as follows:

1. Tên công ty/ Name of company: Công ty Cổ phần Xây dựng 1369/ 1369 CONSTRUCTION JOINT STOCK COMPANY

- Mã chứng khoán/ *Stock symbol*: C69.
- Địa chỉ trụ sở chính/ *Address of headoffice*: Số 37, 38 phố Dã Tượng, phường Lê Thanh Nghị, thành phố Hải Phòng/ *No 37, 38 Da Tuong street, Le Thanh Nghi Ward, Hai Phong city.*

- Điện thoại/ *Telephone*: 0220.3891.898

- Email: cpxd1369@1369.vn

- Website: <https://cpxd1369.com.vn/>

2. Nội dung thông tin công bố/ Disclosed information

- **BCTC hợp nhất quý 2 năm 2026/ Consolidated Financial Statements for the Second Quarter of 2026**



☐ **BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc) / Separate Financial Statements (for listed companies without subsidiaries and for superior accounting units with affiliated units)**

☒ **BCTC hợp nhất (TCNY có công ty con) / Consolidated Financial Statements (for listed companies with subsidiaries)**

☐ **BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng) / Combined Financial Statements (for listed companies with affiliated accounting units that maintain separate accounting systems)**

- Các trường hợp thuộc diện phải giải trình nguyên nhân/Cases requiring explanations:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm 2026)/ *The audit firm issues an opinion other than an unqualified opinion on the financial statements (for the 2026 audited financial statements):*

☐ **Có/Yes**

☐ **Không/No**

Văn bản giải trình trong trường hợp tích có:/ Explanation document in case of a

☐ **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 2026):/ *Net profit after tax in the reporting period differs by 5% or more before and after the audit, or changes from loss to profit or vice versa (for the 2026 audited financial statements):*

☐ **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:/ *Net profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year*

☒ **Có/Yes**

☐ **Không/No**

Văn bản giải trình trong trường hợp tích có:/ Explanation document in case of a:

☒ **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:/ *Net profit after tax in the reporting period incurs a loss, changing from profit in the same period of the previous year to a loss in the current period or vice versa*

☐ **Có/Yes**

☐ **Không/No**

Văn bản giải trình trong trường hợp tích có:/ Explanation document in case of a:

☐ **Có/Yes**

☐ **Không/No**

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/07/2026 tại đường dẫn: <https://cpxd1369.com.vn/tai-lieu/bao-cai-tai-chinh/>. This information has been published on the company's website on 30/07/2026 at the link: <https://cpxd1369.com.vn/tai-lieu/bao-cai-tai-chinh/>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố./ *We hereby certify that the disclosed*



information is true and take full legal responsibility for the content of the disclosed information

Tài liệu đính kèm:

- BCTC hợp nhất quý 2 năm 2026
Consolidated Financial Statements for
the Second Quarter of 2026
- Văn bản giải trình số: 60/CVGT-
C69.26/
Explanation document No.: 60/CVGT-
C69.26

PHÓ TỔNG GIÁM ĐỐC
DEPUTY GENERAL DIRECTOR



NGUYỄN THỊ THUÝ
NGUYEN THI THUY





**CÔNG TY CỔ PHẦN
XÂY DỰNG 1369**
1369 CONSTRUCTION
JOINT STOCK COMPANY
Số: 60/CVGT-C69.26
No: 60/CVGT-C69.26

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM

Độc lập - Tự do - Hạnh phúc
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Hải Phòng, ngày 30 tháng 07 năm 2026
Hai Phong, July 07, 2026

Kính gửi: - Ủy ban Chứng khoán Nhà nước;
- Sở Giao dịch Chứng khoán Hà Nội;
- Quý cổ đông.

To: - *The State Securities Commission;*
- *HaNoi Stock Exchange;*
- *Dear shareholders.*

1. Tên tổ chức: Công ty Cổ phần Xây dựng 1369/ *Name of company :1369 CONSTRUCTION JOINT STOCK COMPANY*

2. Mã chứng khoán: C69/ *Stock symbol: C69*

3. Địa chỉ trụ sở chính: Số 37, 38 phố Dã Tượng, phường Lê Thanh Nghi, thành phố Hải Phòng/ *Address of headoffice: No 37, 38 Da Tuong street, Le Thanh Nghi Ward, Hai Phong city.*

4. Điện thoại: 0220.3891.898/ *Telephone: 0220.3891.898*

5. Người thực hiện công bố thông tin: Bà Nguyễn Thị Thuý – Phó Tổng Giám đốc
Person responsible for disclosure: Mrs. Nguyen Thi Thuy - Deputy General Director

6. Loại thông tin công bố: định kỳ/*Type of disclosed information: Periodic.*

7. Nội dung công bố thông tin/*Disclosed information content:*

7.1 Báo cáo tài chính hợp nhất quý 2 năm 2026 của Công ty Cổ phần Xây dựng 1369 được lập ngày 30/07/2026 bao gồm Báo cáo tình hình tài chính, Báo cáo kết quả hoạt động kinh doanh, Báo cáo lưu chuyển tiền tệ và thuyết minh Báo cáo tài chính./ *Consolidated Financial Statements for the Second Quarter of 2026 of Construction Joint Stock Company 1369 were prepared on 30/07/2026, including the Financial Position Report, Income Statement, Cash Flow Statement, and Notes to the Financial Statements.*

7.2 Nội dung giải trình: Giải trình chênh lệch lợi nhuận sau thuế TNDN tại Kỳ báo cáo quý 2 năm 2026 so với kỳ báo cáo quý 2 năm 2025/ *Explanation of the differences in corporate income tax net profit in the financial reporting period of the Second quarter of 2026 compared to the financial reporting period of the Second quarter of 2025.*



STT	Các chỉ tiêu <i>Indicators</i>	Quý 2 năm 2025 <i>The Second Quarter 2025</i>	Quý 2 năm 2026 <i>The Second Quarter 2026</i>	Biến động <i>Change</i>	
				Giá trị <i>Value</i>	Tỷ lệ <i>Percentage</i>
1	Doanh thu bán hàng và cung cấp dịch vụ/ <i>Revenue from sales and service provision</i>	248.517.421.651	179.194.913.914	(69.322.507.737)	-27,9%
2	Lợi nhuận sau thuế hợp nhất/ <i>Consolidated profit after tax</i>	27.779.373.260	13.384.911.185	(14.394.462.075)	-51,8%

- Doanh thu giảm : 69,3 tỷ, tương ứng tỷ lệ giảm 27,9%
- Lợi nhuận sau thuế giảm: 14.4 tỷ, tương ứng tỷ lệ giảm 51,8%

Nguyên nhân chính do:

Tổng doanh thu hợp nhất Quý II/2026 đạt 179,2 tỷ đồng, giảm 27,9% so với cùng kỳ năm 2025. Nguyên nhân chủ yếu là doanh thu từ hoạt động chuyển nhượng bất động sản giảm 64,5% do số lượng sản phẩm đủ điều kiện bàn giao và ghi nhận doanh thu trong kỳ thấp hơn cùng kỳ; đồng thời doanh thu bán hàng hóa giảm 29,9% do sản lượng tiêu thụ giảm. Mặc dù doanh thu từ hoạt động xây dựng và cung cấp dịch vụ đều tăng trưởng tích cực, đặc biệt doanh thu hợp đồng xây dựng tăng mạnh nhờ một số công trình bước vào giai đoạn nghiệm thu, nhưng mức tăng này chưa đủ bù đắp sự sụt giảm của doanh thu bán hàng hóa và chuyển nhượng bất động sản, dẫn đến tổng doanh thu hợp nhất trong kỳ giảm so với cùng kỳ năm trước.

Do doanh thu giảm, quy mô lợi nhuận gộp từ hoạt động kinh doanh cũng giảm tương ứng, trong khi các chi phí hoạt động và chi phí tài chính không giảm tương ứng với mức giảm doanh thu, dẫn đến lợi nhuận sau thuế hợp nhất Quý II/2026 giảm 51,8% so với cùng kỳ năm 2025.

- Revenue decreased by VND 69.3 billion, representing a 27.9% year-on-year decrease.
- Profit after tax decreased by VND 14.4 billion, representing a 51.8% year-on-year decrease.

The main reasons are as follows:

Consolidated revenue for the second quarter of 2026 amounted to VND 179.2 billion, down 27.9% compared with the same period of 2025. The decrease was mainly attributable to a 64.5% decline in revenue from real estate transfers, as the number of properties eligible for handover and revenue recognition during the period was lower than that in the corresponding period of the previous year. In addition, revenue from the sale of goods decreased by 29.9% due to lower sales volume.

Although revenue from construction activities and service rendering both recorded positive growth, particularly revenue from construction contracts, which increased significantly as several projects reached the acceptance stage, such growth was insufficient to offset the decline in revenue from the sale of goods and real estate transfers. As a result, total



consolidated revenue for the period decreased compared with the same period of the previous year.

As a consequence of the decline in revenue, gross profit from operating activities also decreased accordingly. Meanwhile, operating expenses and finance costs did not decrease in proportion to the reduction in revenue, resulting in a 51.8% year-on-year decrease in consolidated profit after tax for the second quarter of 2026.

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 30/07/2026 tại đường dẫn: [http://www.cpxd1369.com.vn./](http://www.cpxd1369.com.vn/) This information has been published on the company's website on 30/07/2026 at the link: <http://www.cpxd1369.com.vn>.

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Nơi nhận:/ Recipients:

- Như kính gửi/As stated above
- Lưu VT/Filed in the archives

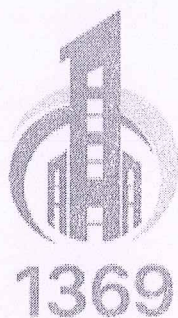
PHÓ TỔNG GIÁM ĐỐC
DEPUTY GENERAL DIRECTOR



NGUYỄN THỊ THUÝ
NGUYEN THI THUY



1369 CONSTRUCTION JOINT STOCK COMPANY



CONSOLIDATED FINANCIAL STATEMENTS

FOR Q2/2026

*Hai Phong,
July 30, 2026*



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STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

Items	Code	Notes	End of period 30/06/2026	Beginning of period 01/01/2026
A - CURRENT ASSETS	100		1.258.238.426.678	1.272.408.738.112
I. Cash and cash equivalents	110	V.1	32.049.854.009	33.137.306.463
1. Cash	111		29.983.151.535	33.137.306.463
2. Cash equivalents	112		2.066.702.474	-
II. Short-term financial investments	120		150.007.230.778	201.473.603.889
3. Held to maturity investment	123	V.2a	150.007.230.778	201.473.603.889
III. Short-term receivables	130		41.940.432.909	83.368.495.857
1. Short-term trade receivables	131	V.3	21.208.517.104	23.962.926.253
2. Short-term prepayments to suppliers	132	V.4	10.166.822.279	8.746.572.901
5. Other short-term receivables	135	V.5a	10.565.093.526	50.658.996.703
IV. Inventories	140		1.026.071.023.439	951.305.149.089
1. Inventories	141	V.6	1.026.071.023.439	951.305.149.089
V. Biological assets	150		-	-
VI. Other current assets	160		8.169.885.543	3.124.182.814
1. Short-term prepaid expenses	161		995.846.594	508.399.624
2. Deductible VAT	162		7.060.393.250	2.615.783.190
3. Taxes and other receivables from the State Treasury	163	V.15	113.645.699	-
B - NON-CURRENT ASSETS	200		386.951.076.999	266.824.957.727
I. Long-term receivables	210		19.661.650.000	19.465.000.000
5. Other long-term receivables	215		19.661.650.000	19.465.000.000
II. Fixed assets	220		29.805.134.196	26.394.367.542
1. Tangible fixed assets	221	V.8	29.606.800.877	26.126.034.221
Historical cost	222		100.319.295.798	94.427.985.124
Accumulated depreciation (*)	223		(70.712.494.921)	(68.301.950.903)
3. Intangible assets	227		198.333.319	268.333.321
Historical cost	228		919.000.000	919.000.000
Accumulated depreciation (*)	229		(720.666.681)	(650.666.679)

IV. Investment properties	240	V.9	546.875.027	765.625.025
Historical cost	241		3.500.000.000	3.500.000.000
Accumulated depreciation (*)	242		(2.953.124.973)	(2.734.374.975)
V. Long-term assets in progress	250		99.877.059.033	3.210.038.700
2. Construction- in - progress	252	V.10	99.877.059.033	3.210.038.700
VI. Long-term financial investments	260		228.994.852.536	211.312.612.640
2. Investments in joint ventures, associates	262	V.2b	93.823.208.699	94.712.612.640
3. Investments in other entities	263	V.2c	114.800.000.000	116.600.000.000
5.Held to maturity investment	265	V.2a	20.371.643.837	-
VII. Other non-current assets	270		8.065.506.207	5.677.313.820
1. Long-term prepaid expenses	271	V.7	4.992.432.311	2.522.119.315
2. Deferred tax assets	272		626.969.178	502.376.712
5. Goodwill	279	V.11	2.446.104.718	2.652.817.793
TOTAL ASSETS (280 = 100 + 200)	280		1.645.189.503.677	1.539.233.695.839
C - LIABILITIES	300		767.013.643.037	647.096.305.392
I. Current liabilities	310		491.414.084.849	380.481.311.594
1. Short-term trade payables	311	V.12	42.622.519.366	65.672.769.439
2. Short-term advances from customers	312	V.13	21.328.029.718	36.317.607.166
3. Dividends and profit payable	313	V.14	37.079.983.200	-
4. Short-term taxes and amounts payable to the State	314	V.15	15.434.113.570	19.909.287.127
5. Payables to employees	315		2.487.971.677	2.610.646.321
6. Short-term accrued expenses	316	V.16	447.949.147	1.246.095.549
9. Short-term deferred revenue	319		70.500.000	130.954.545
10. Other short-term payables	320	V.17	148.553.656.099	94.123.815.788
11. Short-term borrowings and financial leases	321	V.18a	222.990.640.306	160.162.940.189
13. Reward and welfare funds	323		398.721.766	307.195.470
15. Government bond repurchase	325		-	-
II. Long-term liabilities	330		275.599.558.188	266.614.993.798
9. Long-term borrowings and financial leases	339	V.18b	274.582.068.000	266.105.005.000

12. Deferred income tax liabilities	342		1.017.490.188	509.988.798
D - EQUITY	400	V.19	878.175.860.640	892.137.390.447
1. Owner's equity contributions	411		617.999.720.000	617.999.720.000
Common shares with voting rights	411a		617.999.720.000	617.999.720.000
8. Investment and development fund	418		3.500.000.000	3.000.000.000
10. Retained earnings	420		79.670.309.689	90.699.183.546
- Retained earnings accumulated to the end of the previous period	420a		51.957.769.952	90.699.183.546
- Retained earnings of the current period	420b		27.712.539.737	-
11. Non-controlling interests	429		177.005.830.951	180.438.486.901
TOTAL EQUITY (440 = 300 + 400)	440		1.645.189.503.677	1.539.233.695.839

Hai Phong, July 30, 2026

Prepared by



Nguyen Thi Doan

Chief Accountant



Tran Thi Tuyet

Legal Representative



Le Tuan Nghia

1369 Construction Joint Stock Company
Address: No. 37, 38, Da Tuong Street, Le Thanh Nghi
Hai Phong City

Form No. B02-DN/HN
(Issued under Circular No. 202/2014/TT-BTC
dated December 22, 2014, of the Ministry of Finance)

Statement of Profit and Loss

As of June 30, 2026

Unit: VND

Items	Code	Notes	Current period	Previous period	Year-to-date accumulated as of the end of this period	Year-to-date accumulated as of the end of last period
1. Revenue from sales of goods and provision of services	1	VI.1	179.194.913.914	248.517.421.651	407.265.768.437	429.271.311.869
2. Revenue deductions	2		-	-	-	-
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		179.194.913.914	248.517.421.651	407.265.768.437	429.271.311.869
4. Cost of goods sold	11	VI.2	152.281.737.401	221.383.432.312	356.537.648.017	394.878.846.163
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		26.913.176.513	27.133.989.339	50.728.120.420	34.392.465.706
6. Gain/Loss on disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.3	2.452.713.576	17.818.781.450	7.315.804.800	26.037.131.888
8. Financial expenses	23	VI.4	3.430.616.756	3.471.364.224	6.073.854.600	7.054.569.683
<i>Of which: Loan Interest expenses</i>	24		3.315.526.807	3.278.982.950	5.599.561.252	6.682.929.865
9. Selling expenses	25	VI.5	2.411.701.642	2.025.805.226	4.657.046.338	3.685.641.309
10. Administrative expenses	26	VI.6	5.349.320.568	5.466.273.489	10.892.120.152	10.079.719.194
11. Share of profit/loss from joint ventures and associates	27		(1.780.419.044)	573.317.625	(889.403.941)	617.363.214

12. Net Operating profit {30 = (20 + 21+22)-(23+26+27) + 25}	30		16.393.832.079	34.562.645.475	35.531.500.189	40.227.030.622
13. Other income	31		1.920.765.088	343.443.283	2.658.284.224	386.947.662
14. Other expenses	32		427.568.353	104.709.842	574.139.544	131.282.313
15. Other profit (40 = 31 - 32)	40		1.493.196.735	238.733.441	2.084.144.680	255.665.349
16. Total accounting profit before tax (50 = 30 + 40)	50		17.887.028.814	34.801.378.916	37.615.644.869	40.482.695.971
17. Current corporate income tax expense	51	V.15	3.889.024.517	6.838.095.810	7.929.287.720	8.380.256.803
18. Deferred corporate income tax expense	52		613.093.112	183.909.846	382.908.924	121.861.901
19. Profit after tax (60 = 50 - 51 - 52)	60		13.384.911.185	27.779.373.260	29.303.448.225	31.980.577.267
20. Profit attributable to the parent company	61		12.991.884.787	27.098.005.106	27.712.539.737	31.037.909.316
21. Profit attributable to non-controlling interests	62		393.026.398	681.368.154	1.590.908.488	942.667.951
22. Basic earnings per share (*)	70		-			
23. Diluted earnings per share (*)	71		-			

Prepared by

Nr

Nguyen Thi Doan

Chief Accountant

[Signature]
Tran Thi Tuyet

Hai Phong, July 30, 2026

Legal Representative

[Signature]
Lê Tuan Nghia

1369 Construction Joint Stock CompanyAddress: No. 37, 38, Da Tuong Street, Le Thanh Nghi Ward,
Hai Phong City

Form No. B03-DN/HN

(Issued under Circular No. 202/2014/TT-BTC

dated December 22, 2014, of the Ministry of Finance)

CASH FLOW STATEMENT

(Indirect method) (*)

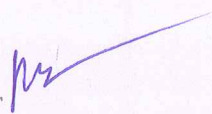
As of June 30, 2026

Unit: VND

Items	Code	Note	Year-to-date accumulated as of the end of current period	Year-to-date accumulated as of the end of previous period
I. Cash flows form operating activities				
1. Profit before tax	1		37.615.644.869	40.482.695.971
2. Adjustments for:				
Depreciation of fixed assets and investment properties	2	V.08-9	3.686.623.578	4.575.920.068
Exchange rate gains and losses due to the revaluation of foreign currency-denominated monetary items	4	VI.4	8.213.566	(94.230)
Gains and losses from investment activities	5		(5.901.600.132)	(24.309.001.341)
Interest expense	6		5.599.561.252	6.682.929.865
Other adjustments	7		-	-
3. Profit from operating activities before changes in working capital	8		41.008.443.133	27.432.450.333
Increase/decrease in receivables	9		34.739.516.476	44.217.261.560
Increase/decrease in inventories	10		(74.765.874.350)	(406.144.169.030)
Increase/decrease in payables (excluding interest payables and income tax payables)	11		20.513.288.877	439.142.453.897
Increase/decrease in prepaid expenses	12		(2.957.759.966)	(461.627.475)
Increase/decrease in trading securities	13		-	-
Interest paid	14		(6.714.970.859)	(6.677.000.727)
Income taxes paid	15	V.15	(11.588.287.028)	(6.695.323.310)
Other cash receipts from operating activities	16		(512.608.616)	-
Other cash payments for operating activities	17		(208.473.704)	(101.400.000)
Net cash flow from operating activities	20		(486.726.037)	90.712.645.248
II. Cash Flow from Investing Activities				
1. Payments for purchasing or constructing fixed assets and other long-term assets	21		(108.626.201.735)	(1.237.817.273)
2. Proceeds from the sale or disposal of fixed assets and other long-term assets	22		1.713.363.636	646.074.074
3. Cash flows for lending, buying debt instruments of other entities	23		(64.038.000.000)	(227.824.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		95.076.000.000	281.351.000.000
5. Cash flows for investing in other entities	25	V.2c	(66.500.000.000)	(143.300.000.000)
6. Withdrawals of investments in other entities	26		70.349.000.000	82.120.000.000
7. Interests earned, dividends and profits received	27		4.892.709.381	7.187.848.406
Net cash flow from investing activities	30		(67.133.128.718)	(1.056.894.793)
III. Cash Flows from Financing Activities				
3. Proceeds from borrowings	33		290.539.367.473	303.625.237.653
4. Payments for loan principal repayments	34		(219.234.604.356)	(358.920.222.390)

6. Dividends and profits paid to the owners	36		(4.772.386.216)	-
7. Cash received from contributions by non-controlling shareholders	37		-	-
Net cash flow from financing activities	40		66.532.376.901	(55.294.984.737)
Net cash flow for the period (50 = 20+30+40)	50		(1.087.477.854)	34.360.765.718
Cash and cash equivalents at the beginning of the period	60	V.1	33.137.306.463	38.860.091.232
Effect of fluctuations in foreign exchange rates	61		25.400	94.230
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	32.049.854.009	73.220.951.180

Prepared by



Nguyen Thi Doan

Chief Accountant



Tran Thi Tuyet

Hai Phong, July 30, 2026

Legal Representative



Le Tuan Nghia

1369 CONSTRUCTION JOINT STOCK COMPANY

Address: No 37, 38 Da Tuong street, Le Thanh Nghi ward, Hai Phong city

CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026

Notes to the Consolidated Financial Statements Quarter II/2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026

I. CHARACTERISTICS OF OPERATIONS**1. Form of Capital Ownership**

1369 Construction Joint Stock Company (hereinafter referred to as the "Company") is a joint-stock company.

2. Business Sectors

The Company's business sectors include construction, trading, service and real estate business.

3. Business Activities

The Company's main business activities include:

- Construction of industrial and irrigation projects;
- Wholesale of processed stone minerals;
- Renting and leasing construction machinery and equipment;
- Real estate business and leasing of investment properties;
- Import and export, and general trading activities.

4. Normal Production and Business Cycle

The Company's normal production and business cycle does not exceed 12 months. With respect to real estate activities, the normal operating cycle exceeds 12 months.

5. Company's group structure

The Group comprises the Parent Company and four subsidiaries, all of which are under the control of the Parent Company. These subsidiaries have been fully consolidated in the accompanying consolidated financial statements.

5a. List of Consolidated Subsidiaries

Company's name	Headquarters Address	Business activities	Interest rate		Voting rate	
			End of period	Beginning of period	End of period	Beginning of period
1369 Industrial Park Joint Stock Company	Hamlet 7, Giao Binh Commune, Ninh Binh Province, Vietnam	Construction, trading and services	70,00%	70,00%	70,00%	70,00%
Dong A Consulting and Construction Co., Ltd	No. 112 Nguyen Cong Hang Street, Residential Area 2, Y Na Quarter, Kinh Bac Ward, Bac Ninh Province	Real estate development, consulting, and business	78,00%	78,00%	78,00%	78,00%
Toan Thang Co., Ltd	245A Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City	Automobile and other motor vehicle dealerships	51,00%	51,00%	51,00%	51,00%
Joint Stock Company for the Development of New Urban Area Project, Group 4, Nghia Duc Ward	Residential Group 4, Bac Gia Nghia Ward, Lam Dong Province	Real estate business	62,30%	62,30%	70,00%	70,00%

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Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

5b. List of Associates Reflected in the Consolidated Financial Statements Using the Equity Method

Company's name	Headquarters Address	Business activities	Interest rate		Voting rate	
			End of period	Beginning of period	End of period	Beginning of period
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	Viet Hung Ward, Quang Ninh Province	Manufacture of construction materials from clay	42,09%	42,09%	42,09%	42,09%
Sunfeel Vietnam Joint Stock Company	Phu Hoi Industrial Park, Duc Trong Commune, Lam Dong Province	Manufacture of silk	35,00%	-	35,00%	-
1369 Investment Consulting and Trading Joint Stock Company	No. 172 Truong Chinh Street, Le Thanh Nghi Ward, Hai Phong City	Real estate business	45,00%	-	45,00%	-
Palmyland Joint Stock Company ⁽ⁱ⁾	No. 222 Truong Chinh Street, Le Thanh Nghi Ward, Hai Phong City	Real estate business	12,75%	-	25,00%	-

⁽ⁱ⁾ An associate in which Toan Thang Company Limited holds a 25% equity interest.**6. Statement on the Comparability of Information in the Financial Statements**

The corresponding figures for the previous period are comparable with the figures for the current period.

During the period, the Company adopted, for the first time, the Vietnamese Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200"). Accordingly, certain line items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The opening balance and comparative figures presented in the consolidated Financial Statements have been restated to reflect the classification and terminology prescribed by Circular 99 in order to ensure comparability. These changes did not affect the Group's total assets, total liabilities, equity, or profit after tax.

II. REPORTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING**1. Fiscal year**

The company's fiscal year begins on January 1st and ends on December 31st each year.

2. Accounting currency

The currency unit used in accounting is the Vietnamese Dong (VND), as most transactions are conducted in VND.

III. ACCOUNTING STANDARDS AND REGULATIONS APPLIED**1. Accounting Regulations Applied**

The Group applies the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements, and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance amending and supplementing Circular No. 202/2014/TT-BTC regarding the methods for preparation and presentation of consolidated financial statements, together with other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of the consolidated financial statements.

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CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026

Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

2. Statement on Compliance with Accounting Standards and Regulations

The Board of General Directors commits that the consolidated financial statements are prepared and presented in compliance with the Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises, and the prevailing relevant legal regulations.

IV. ACCOUNTING POLICIES APPLIED

1. Basis of Preparing Consolidated Financial Statements

The financial statements are prepared based on the accrual basis of accounting (except for cash flow information).

2. Basis of Consolidation

The consolidated financial statements include the consolidated financial statements of the parent company and the financial statements of the subsidiaries. A subsidiary is an entity controlled by the parent company. Control exists when the parent company has the ability, directly or indirectly, to govern the financial and operating policies of the subsidiary in order to obtain benefits from its activities. When determining control, consideration is given to potential voting rights arising from options or convertible debt instruments and equity instruments that could be converted into common shares at the end of the fiscal year.

The results of operations of subsidiaries acquired or disposed of during the year are presented in the consolidated statement of profit or loss from the date of acquisition or until the date of disposal of the investment in that subsidiary.

The parent company and subsidiaries use the same accounting policies and prepare financial statements for the same accounting period, applying consistent accounting policies to similar transactions and events under similar circumstances. In the case of differences in accounting policies between the parent company and a subsidiary, the financial statements of the subsidiary will be adjusted accordingly before being used for consolidation.

Balances in accounts on the consolidated balance sheet between companies within the group, intercompany transactions, and unrealized intercompany profits arising from such transactions must be fully eliminated. Unrealized losses arising from intercompany transactions are also eliminated unless the cost resulting in the loss is not recoverable.

The interests of non-controlling shareholders represent the share of profits or losses in the net assets of the subsidiary that is not held by the group and are presented as a separate line item in the consolidated statement of profit or loss and on the consolidated balance sheet (under equity). The interests of non-controlling shareholders include the value of their interests at the initial consolidation date and their share of movements in equity since the business combination date. Losses incurred by the subsidiary are allocated to the non-controlling interest in proportion to their ownership interest, even when the loss exceeds the non-controlling interest's share of the subsidiary's net assets.

3. Cash

Cash comprises cash on hand and demand deposits with banks.

4. Financial investments

Held-to-Maturity Investments

Investments are classified as held-to-maturity when the Company has the intention and ability to hold them until maturity. Held-to-maturity investments include only fixed-term bank deposits.

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CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026

Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

Interest income from fixed-term bank deposits is recognized in the income statement on an accrual basis.

Loans

Loans are recognized at their original value, less provisions for doubtful receivables. Provisions for doubtful receivables related to loans are made based on the estimated loss that may occur.

Investments in Associated Companies

An associated company is an entity in which the Group has significant influence but does not control the financial and operating policies. Significant influence is evidenced by the ability to participate in decisions regarding financial and operating policies of the investee, but without controlling those policies.

Investments in associated companies are recognized using the equity method. Under this method, the investment in an associated company is shown in the consolidated financial statements at the initial investment cost, adjusted for changes in the Group's share of the investee's net assets after the investment date. If the Group's share of the associate's losses exceeds or equals the carrying value of the investment, the investment value is presented in the consolidated financial statements as zero, unless the Group has obligations to make payments on behalf of the associated company.

The financial statements of the associated company are prepared for the same accounting period as the Group's consolidated financial statements. When the accounting policies of the associated company differ from the Group's consistent policies, appropriate adjustments are made to the financial statements of the associated company before consolidation.

Unrealized gains or losses from transactions with associated companies are eliminated to the extent of the Group's interest when preparing the consolidated financial statements.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities include investments in equity securities where the Group does not have control, joint control, or significant influence over the investee.

Investments in equity instruments are initially recognized at cost, including the purchase price or contribution amount, plus any directly attributable costs of the investment. Dividends from periods before the investment was made reduce the carrying amount of the investment. Dividends from periods after the investment is made are recognized as revenue. Dividends received in the form of additional shares are only recorded as an increase in the number of shares, not as the value of the shares received.

Provisions for impairment of investments in equity instruments are made as follows: For investments where the fair value cannot be determined at the reporting date, the provision is based on the investee's losses, with the provision calculated as the difference between the actual contribution of the parties in the other entity and the actual equity, multiplied by the Group's share of the total contributions in the other entity.

Any increase or decrease in the provision for impairment of investments in equity instruments at the year-end is recognized as a financial expense.

5. Receivables

Receivables are presented at their book value, less provisions for doubtful debts.

Receivables are classified as receivables from customers and other receivables based on the following principles:

- Receivables from customers reflect trade receivables arising from buying and selling transactions between the Company and independent buyers.

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CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026

Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

- Other receivables reflect non-trade receivables unrelated to buying and selling transactions.

Provisions for doubtful debts are established for each doubtful receivable after offsetting with any payable (if applicable). The provision level is based on the aging of overdue debts or the estimated loss that may occur, as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from over 6 months to under 1 year.
 - 50% of the value for receivables overdue from 1 year to under 2 years.
 - 70% of the value for receivables overdue from 2 years to under 3 years.
 - 100% of the value for receivables overdue from 3 years and above.
- For receivables that have not yet matured but are expected to be difficult to recover: the provision is based on the estimated loss.

Any increase or decrease in the provision for doubtful debts at the end of the reporting period is recorded as administrative expenses.

6. Inventories

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

The cost of inventories is determined as follows:

- Raw materials and goods: include purchase costs and other directly related costs incurred to bring the inventories to their current location and condition.
- Work-in-progress: includes the cost of raw materials, labor costs, and other directly related costs.

The cost of goods sold is calculated using the weighted average method and is accounted for using the periodic inventory system.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, less estimated costs to complete and the estimated necessary costs to sell the inventory.

A provision for inventory write-down is made for each item where the cost exceeds the net realizable value. Any increase or decrease in the provision for inventory write-downs at the end of the reporting period is recognized as cost of goods sold.

7. Prepaid expenses

Prepaid expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods. The Company's prepaid expenses include:

Tools and equipment

Tools and equipment that have been put into use are amortized to expenses on a straight-line basis over a period not exceeding three (03) years.

Insurance expenses

Insurance expenses are amortized to expenses on a straight-line basis over the respective insurance coverage period.

Repairs of fixed assets

Significant one-off fixed asset repair costs are amortized to expenses on a straight-line basis over three (03) years.

Real estate consulting and brokerage expenses

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Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

Costs incurred that are directly attributable to project business activities are recognized as prepaid expenses and are amortized to selling expenses when the related revenue is recognized, ensuring the matching of revenue and expenses.

8. Tangible fixed assets

Tangible fixed assets are stated at their cost less accumulated depreciation.

The cost of tangible fixed assets includes all expenses that the company must incur to acquire the asset and bring it into a state of readiness for use. Costs incurred after initial recognition are only added to the cost of the tangible fixed asset if these costs are certain to increase future economic benefits from the use of the asset. Costs that do not meet these conditions are recognized as production or business expenses for the period.

When tangible fixed assets are sold or disposed of, the cost and accumulated depreciation are written off, and any resulting gain or loss from disposal is recognized as income or expense for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life. The depreciation periods for various types of tangible fixed assets are as follows:

<u>Types of Tangible fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 25
Machinery and equipment	03 – 15
Transport and transmission vehicles	05 – 10
Management equipment	03 – 06

9. Investment Properties

Investment property is property owned by the company that is used to earn rental income. Investment property held for rental is stated at its cost less accumulated depreciation.

The cost of investment property includes all expenses incurred by the company or the fair value of the exchange amounts to acquire the investment property, up to the time of purchase or completion of construction. Costs related to investment property that arise after initial recognition are recognized as expenses, unless these costs are certain to increase the future economic benefits of the investment property beyond the originally assessed level, in which case they are added to the cost of the investment property.

When investment property is sold, the cost and accumulated depreciation are written off, and any resulting gain or loss is recognized as income or expense for the period.

The transfer of property from owner-occupied property or inventory to investment property only occurs when the owner discontinues using the asset and starts renting it to others, or when the construction phase is completed. The transfer of investment property to owner-occupied property or inventory only occurs when the owner begins using the property or starts selling it. The transfer from investment property to owner-occupied property or inventory does not affect the original cost or carrying value of the property at the time of the transfer.

Investment property held for rental is depreciated using the straight-line method based on the estimated useful life. The company's investment property is depreciated over 8 years.

10. Construction in progress

Construction in progress represents costs directly attributable (including borrowing costs in accordance with the Group's accounting policies) to assets under construction and machinery and equipment under installation for production, leasing and administrative purposes, as well as costs related to ongoing repairs of fixed assets. These assets are stated at cost and are not depreciated.

11. Business Combination and Goodwill

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CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026

Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

Business combinations are accounted for using the acquisition method. The acquisition cost includes the fair value at the exchange date of the exchanged assets, liabilities that have been incurred or recognized, and equity instruments issued by the Group to obtain control of the acquired entity, along with any directly related costs of the business combination. Acquired assets, identifiable liabilities, and contingent liabilities assumed in the business combination are recognized at their fair value at the acquisition date.

Any excess of the acquisition cost over the Group's share in the fair value of identifiable net assets (assets and liabilities) and recognized contingent liabilities at the acquisition date is recognized as goodwill. If the Group's share of the fair value of identifiable net assets and liabilities exceeds the acquisition cost, the difference is recognized in the income statement.

Goodwill is amortized on a straight-line basis over 10 years. If there is evidence that goodwill has suffered impairment greater than the amortization, the impairment loss for the year is recognized.

The interest of non-controlling shareholders at the acquisition date is determined based on their share in the fair value of assets, liabilities, and contingent liabilities recognized.

12. Payables and Accruals

Payables and accrued expenses are recognized for amounts that are owed in the future related to goods and services that have been received. Accrued expenses are recorded based on reasonable estimates of the amounts to be paid.

The classification of payables is as follows:

- Payables to Suppliers: These reflect payables arising from commercial transactions related to the purchase of goods, services, and assets, where the supplier is an independent entity from the company.
- Accrued Expenses: These reflect payables for goods and services received from suppliers or provided to buyers but not yet paid due to the absence of invoices or incomplete accounting documentation. They also include payables to employees for wages, vacation pay, and accrued production or business expenses that need to be accrued.
- Other Payables: These reflect non-commercial payables that are not related to the purchase, sale, or provision of goods and services.

Payables and Accrued Expenses are classified as current and non-current on the consolidated balance sheet based on the remaining term as of the end of the reporting period.

13. Owner's Equity

Owner's Contributions

Owner's contributions are recognized based on the actual capital contributed by the shareholders.

14. Profit Distribution

After-tax profit is distributed to shareholders after allocating reserves as required by the company's charter, legal regulations, and approval by the General Meeting of Shareholders.

The distribution of profit to shareholders considers non-cash items within undistributed after-tax profits that may affect cash flow and the ability to pay dividends, such as profits from the revaluation of assets contributed as capital, profits from the revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognized as payables when a decision or announcement to distribute dividends is made.

15. Revenue and Income Recognition

Revenue from Sale of Goods and Finished Products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are met:

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CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026

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- The company has transferred most of the risks and rewards associated with the ownership of the goods or products to the buyer.
- The company no longer retains control over the goods or products, nor the ability to manage them as the owner would.
- • The revenue is reasonably certain. If the contract allows the buyer the right to return goods under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer no longer has the right to return the goods (except in cases where the customer can return goods in exchange for other goods or services).
- The company has or will receive economic benefits from the sales transaction.
- The costs related to the sales transaction can be reliably determined.

Revenue from Service Provision

Revenue from service provision is recognized when all of the following conditions are met:

- The revenue is reasonably certain. If the contract stipulates that the buyer has the right to return the service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
- The company has or will receive economic benefits from the service transaction.
- The portion of work completed at the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

In cases where the service is performed over multiple periods, revenue is recognized in the period based on the results of the portion of work completed by the end of the accounting period.

Revenue from Real Estate Sales

Revenue from the sale of real estate in which the Group is the developer is recognized when all of the following conditions are met:

- The real estate has been fully completed and handed over to the buyer, and the Group has transferred the risks and benefits associated with ownership of the real estate to the buyer.
- The Group no longer retains control over the real estate as the owner or has any management rights over the property.
- The revenue can be reasonably determined.
- The Group has received or will receive economic benefits from the real estate transaction.
- The costs related to the real estate transaction can be determined.

In cases where the customer has the right to complete the interior of the real estate, and the Group has completed the interior work according to the design, model, and requirements of the customer under a separate contract for interior completion, the revenue is recognized upon completion and handover of the shell of the building to the customer.

Interest Income

Interest income is recognized on the basis of time and the actual interest rate for each period.

Dividends and Profit Distributions

Dividends and profit distributions are recognized when the company is entitled to receive dividends or profit from capital contributions. Dividends received in the form of shares are only tracked in terms of the number of additional shares, and the value of the received shares is not recognized.

16. Construction Contracts

A construction contract is an agreement to build an asset or a group of assets that are closely related or dependent on each other in terms of design, technology, function, or basic purpose of use.

When the outcome of the contract can be reliably estimated: For construction contracts where the contractor is paid based on the value of work performed, revenue and expenses related to the

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contract are recognized in accordance with the portion of work completed, as verified by the client and reflected in the issued invoices.

Changes in construction volume, compensation amounts, and other receipts are only recognized as revenue when agreed upon with the client.

When the outcome of the construction contract cannot be reliably estimated:

- Revenue is recognized only to the extent of contract costs incurred, with recovery of those costs being reasonably certain.
- Contract costs are recognized as expenses when incurred.

17. Borrowing Costs

Borrowing costs include interest on loans and other costs directly related to borrowings.

Borrowing costs are recognized as expenses when incurred. In cases where borrowing costs are directly related to the investment in the construction or production of qualifying assets that require a substantial period (more than 12 months) to be ready for use as intended or for sale, such costs are capitalized as part of the cost of the asset. For borrowings specifically used to construct fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months. Income generated from the temporary investment of borrowings is deducted from the cost of the related asset.

18. Expenses

Expenses are amounts that reduce economic benefits and are recognized when the transaction occurs or when it is reasonably certain that an expense will occur in the future, regardless of whether payment has been made or not.

Expenses and the related revenue they generate must be recognized simultaneously under the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and regulations of accounting standards to ensure that the transaction is fairly and reasonably reflected.

19. Corporate Income Tax

Corporate income tax expense includes current income tax and deferred income tax.

Current Income Tax

Current income tax is the tax payable based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried forward losses.

Deferred Income Tax

Deferred income tax is the income tax that will be payable or recoverable due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the tax bases used for income tax purposes. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that taxable profits will be available in the future to utilize the temporary differences that can be deducted.

The carrying amount of deferred tax assets is reviewed at the end of the financial year and will be reduced to the amount that is probable to be utilized based on available taxable profits. Deferred tax assets that have not been recognized previously are reviewed at the end of the financial year and are recognized when it is certain that sufficient taxable profits will be available to utilize the previously unrecognized deferred tax assets.

Deferred tax assets and deferred tax liabilities are determined based on the tax rates expected to apply in the year in which the asset is recovered or the liability is settled, based on the tax rates that

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are in effect at the end of the financial year. Deferred income tax is recognized in the profit and loss statement and is directly recorded in equity only when the tax relates to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Group has a legal right to offset current tax assets against current tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority:
 - For the same taxable entity; or
 - The Group intends to settle the current income tax liabilities and recover current income tax assets on a net basis, or simultaneously, when the significant portions of deferred tax liabilities or assets are settled or recovered in future periods.

20. Related Parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operational decisions. Parties are also considered related if they share joint control or significant mutual influence.

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

V. EXPLANATORY FOR ITEMS OF THE CONSOLIDATED BALANCE SHEET**1. Cash and Cash Equivalents**

	30/06/2026 VND	01/01/2026 VND
Cash	13.055.193.546	9.326.755.221
Demand deposits with banks	16.927.957.989	23.810.551.242
Cash Equivalents	2.066.702.474	-
Total	32.049.854.009	33.137.306.463

2. Financial Investments**2a. Held-to-Maturity Investments**

The held-to-maturity investments listed below are recorded at their original cost:

2a.1. Deposits with banks and interest income on deposits

	30/06/2026 VND	01/01/2026 VND
Certificates of deposit ⁽ⁱ⁾	33.358.000.000	28.196.000.000
Interest income on term deposits	738.513.259	422.602.740
Total	34.096.513.259	28.618.602.740

⁽ⁱ⁾ Certificates of deposit at VPBank SMBC Finance Company Limited with a term of six (06) months, bearing interest rates ranging from 8.2% to 8.7% per annum. All certificates of deposit are pledged as collateral for bank borrowings.

2a.2 Loans and interest income on loans

	30/06/2026 VND	01/01/2026 VND
Short-term		

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	30/06/2026 VND	01/01/2026 VND
Loans to and interest income from related parties	57.872.635.328	67.976.273.643
Loans	56.300.000.000	66.900.000.000
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	-	5.000.000.000
Sunfeel Vietnam Joint Stock Company	26.800.000.000	32.400.000.000
Ms. Nguyen Thi Thanh Hai	29.500.000.000	29.500.000.000
Interest income on loans:	1.572.635.328	1.076.273.643
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	-	201.643.836
Sunfeel Vietnam Joint Stock Company	1.185.512.328	725.917.807
Ms. Nguyen Thi Thanh Hai	387.123.000	148.712.000
Loans to and interest income from other organizations and individuals	58.038.082.191	104.878.727.506
Loans to other organizations and individuals	58.000.000.000	103.600.000.000
Mr. Tran Van Truong	-	15.000.000.000
Mr. Nguyen Van Hung	-	8.000.000.000
Mr. Nguyen Tien Dai	19.000.000.000	19.000.000.000
Mr. Vuong Anh Tuan	30.000.000.000	30.000.000.000
Ms. Vu Thi Nga	9.000.000.000	25.000.000.000
Other Organizations and Individuals	-	6.600.000.000
Interest income on loans	38.082.191	1.278.727.506
Other organizations and individuals	38.082.191	1.278.727.506
Total	115.910.717.519	172.855.001.149

Long-term

Loans to and interest income from related parties	20.371.643.837	
- Sunfeel Vietnam Joint Stock Company (loans)	20.000.000.000	-
- Sunfeel Vietnam Joint Stock Company (interest income on loans)	371.643.837	-
Total	20.371.643.837	-

Addition information on short-term loans:

<i>Name of Company/ Individual</i>	<i>Term</i>	<i>Interest rate (% per annum)</i>	<i>Collateral</i>
Sunfeel Vietnam Joint Stock Company	9 - 11 months	8%	Inventories held by Sunfeel Vietnam Joint Stock Company
Ms. Nguyen Thi Thanh Hai	6 months	2%	Land Use Rights Certificate
Mr. Nguyen Tien Dai	6 months	2%	4,920,000 shares in Palmyland Joint Stock Company
Mr. Vuong Anh Tuan	6 months	2%	5,850,000 shares in Nam Ha Noi

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<i>Name of Company/ Individual</i>	<i>Term</i>	<i>Interest rate (%) per annum</i>	<i>Collateral</i>
			Infrastructure Investment and Development Joint Stock Company
Ms. Vu Thi Nga	12 months	5%	Land Use Rights Certificate

Additional information on long-term loans:

<i>Name of Company/Individual</i>	<i>Term</i>	<i>Interest rate (%) per annum</i>	<i>Collateral</i>
Sunfeel Vietnam Joint Stock Company	36 months	10%	Inventories at Sunfeel Vietnam Joint Stock Company

2b. Investments in Subsidiaries

	30/06/2026			01/01/2026		
	Original cost	Profit after investment date	Carrying value	Original cost	Profit after investment date	Carrying value
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	10.000.000.000	1.927.215.301	11.927.215.301	10.000.000.000	757.553.645	10.757.553.645
Sunfeel Vietnam Joint Stock Company	15.000.000.000	(2.139.202.652)	12.860.79.348	15.000.000.000	29.499.860	15.029.499.860
1369 Investment Consulting and Trading Joint Stock Company	27.000.000.000	(84.567.412)	26.915.432.588	27.000.000.000	(74.440.865)	26.925.559.135
Palmyland Joint Stock Company	42.000.000.000	119.763.462	42.119.763.462	42.000.000.000	-	42.000.000.000
Total	94.000.000.000	(176.791.301)	93.823.208.699	94.000.000.000	712.612.640	94.712.612.640

Details of the number of shares owned by the Group and the corresponding ownership percentage are as follows:

	30/06/2026		01/01/2026	
	Number of Shares	Ownership rate (%)	Number of Shares	Ownership rate (%)
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	1.000.000	42,09%	1.000.000	42,09%
1369 Investment Consulting and Trading Joint Stock Company	2.700.000	45,00%	2.700.000	45,00%
Sunfeel Vietnam Joint Stock Company	2.691.925	35,00%	2.691.925	35,00%
Palmyland Joint Stock Company	4.200.000	25,00%	4.200.000	25,00%

Value of the Group's ownership in the associated companies is as follows:

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	01/01/2026	Capital contribu tions/pu rchases during the period	Profit/(loss) for the period	Decrea ses due to disposa ls	30/06/2026
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	10.757.553.645	-	1.169.661.656	-	11.927.215.301
1369 Investment Consulting and Trading Joint Stock Company	26.925.559.135	-	(10.126.547)	-	26.915.432.588
Sunfeel Vietnam Joint Stock Company	15.029.499.860	-	(2.168.702.512)	-	12.860.797.348
Palmyland Joint Stock Company	42.000.000.000	-	119.763.462	-	42.119.763.462
Total	94.712.612.640	-	(889.403.941)	-	93.823.208.699

Operating Status of the Associated Companies

The associated companies are operating normally, with no significant changes compared to the previous year.

Transactions with Associated Companies

The key transactions between the Group and the associated companies are as follows:

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company		
Interest income on loans	141.621.918	247.945.205
Sunfeel Vietnam Joint Stock Company		
Loans	29.800.000.000	15.900.000.000
Interest income on loans	1.700.980.825	108.252.055
1369 Investment Consulting and Trading Joint Stock Company		
Investment in an Associate	-	27.000.000.000

2c. Investments in Other Entities

	30/06/2026		01/01/2026	
	Original Cost	Provision	Original Cost	Provision
Nam Duong Industrial Park Joint Stock Company	37.500.000.000	-	37.500.000.000	-
Na Duong Brick and Tile Joint Stock Company	10.800.000.000	-	10.800.000.000	-
Hai Duong Ceramics Real Estate Investment Joint Stock Company	-	-	68.300.000.000	-
Hoang Thuan Loc Investment Group Joint Stock Company	66.500.000.000	-	-	-
Total	114.800.000.000	-	116.600.000.000	-

Details of the number of shares held by the Group and the corresponding ownership percentages are as follows:

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	30/06/2026		01/01/2026	
	Number of shares	Ownership percentage (%)	Number of shares	Ownership percentage (%)
Nam Duong Industrial Park Joint Stock Company	375.000	15,00%	375.000	15,00%
Na Duong Brick and Tile Joint Stock Company	1.080.000	18,00%	1.080.000	18,00%
Hai Duong Ceramics Real Estate Investment Joint Stock Company	-	-	6.830.000	5,00%
Hoang Thuan Loc Investment Group Joint Stock Company ⁽ⁱ⁾	6.650.000	19,00%	-	-

New investments during the year:

⁽ⁱ⁾ According to Enterprise Registration Certificate No. 0901226556 issued by the Department of Finance of Hung Yen Province on 29 January 2026, Hoang Thuan Loc Investment Group Joint Stock Company has a charter capital of VND 350,000,000,000 (Three hundred and fifty billion VND). During the period, the Company invested VND 66,500,000,000, equivalent to 6,650,000 shares, representing a 19% ownership interest in the charter capital.

Fair Value

The Group has not determined the fair value of these investments as there are no specific guidelines for determining the fair value.

Provision for Investment in Other Entities

The Group has not made any provision for investments in other entities.

3. Short-Term Accounts Receivable from Customers

	30/06/2026	01/01/2026
	VND	VND
<i>Receivables from Related Parties</i>	<i>16.123.104</i>	<i>3.111.642</i>
Hai Duong Ceramics Joint Stock Company		
T&T Hai Duong Petrochemical Company Limited	16.123.104	3.111.642
<i>Receivables from Other Customers</i>	<i>21.192.394.000</i>	<i>23.959.814.611</i>
Nhat Tien Company Limited	-	4.633.047.000
Vinacon Vietnam Construction Investment Joint Stock Company	-	2.692.063.049
Project Management Board for Investment and Construction of Van Ho District	759.486.053	1.964.090.000
Real estate purchasers	6.847.173.166	-
Other customers	13.585.734.781	14.670.614.562
Total	<u>21.208.517.104</u>	<u>23.962.926.253</u>

4. Short-term prepayment to suppliers

	30/06/2026	01/01/2026
	VND	VND
Ben Trieu Joint Stock Company	-	1.451.250.000
Construction Technology Consulting and Transfer Office	1.473.700.000	1.473.700.000
Ecodesign Construction Investment Consulting Joint Stock Company	-	1.342.262.327

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	30/06/2026	01/01/2026
	VND	VND
Project Management and Land Development Board of Gia Nghia City	1.272.000.000	1.272.000.000
VietinBank Leasing Company Limited	3.880.000.000	-
Other suppliers	3.541.122.279	3.207.360.574
Total	10.166.822.279	8.746.572.901

5. Other receivables**5a. Other short-term Receivables**

	30/06/2026		01/01/2026	
	VND		VND	
	Original Cost	Provision	Original Cost	Provision
Receivables from other organizations and individuals	10.565.093.526	-	50.658.996.703	-
Receivables from entrustment activities	-	-	35.601.095.895	-
Mr. Nguyen Tien Dai	-	-	16.004.383.562	-
Mr. Pham Ngoc Diep	-	-	15.471.780.822	-
Ms. Mai Thi Thuy Dung	-	-	4.124.931.511	-
Advances ⁽ⁱ⁾	9.658.864.058	-	10.000.110.800	-
Other deposits and security deposits	100.000.000	-	100.000.000	-
Other short-term receivables	806.229.468	-	4.957.790.008	-
Total	10.565.093.526	-	50.658.996.703	-

(i) Advances made for the implementation of real estate projects.

5b. Other Long-term Receivables

	30/06/2026	01/01/2026
	VND	VND
Tan Hung Company Limited ⁽ⁱ⁾	18.900.000.000	18.900.000.000
Other deposits and security deposits	761.650.000	565.000.000
Total	19.661.650.000	19.465.000.000

(i) Deposit placed with Tan Hung Company Limited under the Minutes of Agreement dated 25 June 2024 to secure the execution of a real estate brokerage contract for the Western Viet Hoa Industrial Cluster Project when the Project meets the conditions for sale. On 27 June 2025, the People's Committee of Hai Duong Province (former) issued Decision No. 2686/QD-UBND approving the investment policy and simultaneously approving the investor for the Investment and Infrastructure Development Project of the Western Viet Hoa Industrial Cluster, with Tan Hung Company Limited as the investor. The project covers an area of 599,413 m², with total investment capital of VND 731,371,422,000, an operating term of 50 years, and a construction and commissioning period of 48 months from the date of issuance of the investment policy approval decision. As of the end of the reporting period, the project was in the site clearance phase.

6. Inventories

	30/06/2026		01/01/2026	
	VND		VND	
	Original Cost	Provision	Original Cost	Provision
Raw materials and supplies	14.740.030.168	-	15.326.521.746	-

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	30/06/2026		01/01/2026	
	VND		VND	
	Original Cost	Provision	Original Cost	Provision
Raw materials and supplies	14.740.030.168	-	15.326.521.746	-
Work in progress production and business costs ⁽ⁱ⁾	965.817.050.708	-	888.410.940.055	-
Merchandise	45.513.942.563	-	47.567.687.288	-
Total	1.026.071.023.439	-	951.305.149.089	-

⁽ⁱ⁾ Details by projects and works as follows:

	30/06/2026	01/01/2026
	VND	VND
Real estate project: Thon Ca – Dong Coi – Bac Ninh (<i>land use rights costs, infrastructure costs, and construction costs for 23 rough-built land plots</i>)	29.107.523.438	43.376.303.431
Real estate project: Ninh Xa – Bac Ninh	8.618.226.186	8.609.547.012
Real estate project: Thai Hoc – Binh Giang (<i>land use fees, technical infrastructure costs, other costs</i>)	578.431.949.089	490.423.870.292
Do Nha Residential Area Project – Bac Ninh (<i>land use rights costs, consulting, supervision and management costs, borrowing costs</i>)	213.689.123.778	213.689.123.778
New urban area project, Group 4 Nghia Duc – Dak Nong (<i>site clearance costs, others, etc.</i>)	114.673.506.034	114.673.506.034
Other real estate projects	5.258.652.617	5.194.790.186
Other works and projects	16.038.069.566	12.443.799.322
Total	965.817.050.708	888.410.940.055

7. Long-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Tools and equipment expenses	584.333.242	473.180.554
Repair expenses	76.756.393	189.104.871
Real estate consulting and brokerage expenses	2.777.777.778	1.851.851.852
Prepaid Land Lease Payments ⁽ⁱ⁾	1.183.218.809	-
Other long-term prepaid expenses	370.346.089	7.982.038
Cộng	4.992.432.311	2.522.119.315

⁽ⁱ⁾ Compensation and site clearance support payments offset against land lease payments for the Investment Project on the Construction of the Cultural, Sports, Education and New Residential Center in Thai Hoc Commune, Binh Giang District, Hai Duong Province (now Duong An Commune, Hai Phong City).

8. Tangible Fixed Assets

	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Management tools and equipment	Others fixed assets	Total
Original cost						
01/01/2026	20.309.704.498	44.130.141.668	28.172.100.990	1.781.480.808	34.557.160	94.427.985.124

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	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Management tools and equipment	Others fixed assets	Total
Purchases during the period	450.000.000	4.791.097.038	3.299.481.818	-	-	8.540.578.856
Liquidation, Disposal	-	-	(2.649.268.182)	-	-	(2.649.268.182)
30/06/2026	<u>20.759.704.498</u>	<u>48.921.238.706</u>	<u>28.822.314.626</u>	<u>1.781.480.808</u>	<u>34.557.160</u>	<u>100.319.295.798</u>
Accumulated depreciation value						
01/01/2026	18.640.300.206	31.387.202.908	16.511.760.383	1.728.130.246	34.557.160	68.301.950.903
Depreciation for the year	278.145.237	1.585.747.042	1.323.932.770	6.995.945	-	3.194.820.994
Liquidation, Disposal	-	-	(784.276.976)	-	-	(784.276.976)
30/06/2026	<u>18.918.445.443</u>	<u>32.972.949.950</u>	<u>17.051.416.177</u>	<u>1.735.126.191</u>	<u>34.557.160</u>	<u>70.712.494.921</u>
Remaining value						
01/01/2026	1.669.404.292	12.742.938.760	11.660.340.607	53.350.562	-	26.126.034.221
30/06/2026	<u>1.841.259.055</u>	<u>15.948.288.756</u>	<u>11.770.898.449</u>	<u>46.354.617</u>	-	<u>29.606.800.877</u>

9. Investment Properties*Investment properties for lease*

Represent the value of the property at Sao Do Food Store, Chu Van An Ward, Hai Phong City, detailed as follows:

	Original Cost	Accumulated Amortization	Net Book Value
01/01/2026	3.500.000.000	(2.734.374.975)	765.625.025
Depreciation for the period	-	(218.749.998)	(218.749.998)
30/06/2026	<u>3.500.000.000</u>	<u>(2.953.124.973)</u>	<u>546.875.027</u>

According to Vietnamese Accounting Standard No. 05 "Investment Properties", the fair value of investment properties at the end of the financial year must be disclosed. However, the Group has not yet determined the fair value of the investment properties due to a lack of necessary conditions for valuation.

10. Construction in progress

	30/06/2026 VND	01/01/2026 VND
<i>Acquisition of fixed assets</i>	-	185.000.000
<i>Construction in progress</i>	99.877.059.034	3.025.038.700
Nghia An 3 Industrial Park Project	1.232.159.355	1.232.159.355
Yen Chau Industrial Cluster Project ⁽ⁱ⁾	98.265.710.790	1.792.879.345
Fixed paint booth	379.188.889	-
Total	<u>99.877.059.034</u>	<u>3.210.038.700</u>

⁽ⁱ⁾ Costs incurred in connection with the Investment Project for the Construction of Technical Infrastructure of Yen Chau Industrial Cluster, Nam Dinh Province (now is Giao Hung and Giao Binh commue, Ninh Binh Province)

The costs incurred and recognized comprise compensation, support and resettlement costs, project implementation costs, and borrowing costs capitalized. Of these, borrowing costs capitalized during the current period amounted to VND 317,263,205.

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11. Goodwill

Goodwill arising from the acquisition of a subsidiary – Toan Thang Company Limited, details as follows:

	Original Cost	Accumulated Amortization	Net Book Value
01/01/2026	4.134.261.496	(1.481.443.703)	2.652.817.793
Amortization for the period		(206.713.075)	(206.713.075)
30/06/2026	4.134.261.496	(1.688.156.778)	2.446.104.718

12. Short-term Payables to Sellers

	30/06/2026 VND	01/01/2026 VND
<i>Payables to related parties</i>	15.120.000	27.417.690
T&T Hai Duong Petrochemical Company Limited	15.120.000	-
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	-	27.417.690
<i>Payables to other Providers</i>	42.607.399.366	65.645.351.749
Hyundai Thanh Cong Vietnam Auto Joint Venture Joint Stock Company	6.934.269.160	29.064.240.310
Bac Ninh Construction Joint Stock Company	18.644.202.000	18.644.202.000
Other suppliers	17.028.928.206	17.936.909.439
Total	42.622.519.366	65.672.769.439

13. Short-term Advances from Customers

	30/06/2026 VND	01/01/2026 VND
<i>Advances from related parties</i>	2.371.309.000	5.000.000.000
Hai Duong Ceramics Joint Stock Company ⁽ⁱ⁾	2.371.309.000	5.000.000.000
<i>Trả trước của các khách hàng khác</i>	18.956.720.718	31.317.607.166
Project Management Board for Investment and Construction of Tay Hai Phong, Binh Giang District ⁽ⁱⁱ⁾	7.658.901.000	10.044.437.000
Real estate purchasers making payments according to the schedule	6.975.713.694	6.975.713.694
Other customers	4.322.106.024	14.297.456.472
Total	21.328.029.718	36.317.607.166

⁽ⁱ⁾ Advance received under the Contract dated 26 November 2025 for the construction of the Hai Duong Ceramics factory⁽ⁱⁱ⁾ First advance payment received under the Contract dated 24 December 2025 for the construction and installation of equipment for functional departments of Binh Giang Medical Center, with the Project Management Board for Investment and Construction of Tay Hai Phong as the investor, implemented by a consortium of contractors in which the Company is a participating member.**14. Short-term Dividends Payable**

	30/06/2026 VND	01/01/2026 VND
<i>Payables to Related Parties</i>	5.121.468.600	-
Key Management Personnel – Dividends Payable	5.121.468.600	-

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	30/06/2026 VND	01/01/2026 VND
<i>Payables to Other Suppliers</i>	<i>31.958.514.600</i>	-
Other Shareholders	31.958.514.600	-
Total	37.079.983.200	-

15. Taxes and amounts payable to the State

	01/01/2026 VND		Incurred during the period		30/06/2026 VND	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
VAT on domestic sales	7.475.478.603	-	3.957.222.738	(4.913.743.417)	6.632.603.623	113.645.699
VAT on imported goods	-	-	886.143.074	(886.143.074)	-	-
Corporate income tax	12.297.304.709	-	7.929.287.720	(11.588.287.028)	8.638.305.401	-
Personal income tax	89.907.629	-	383.457.184	(310.160.267)	163.204.546	-
Land and housing tax	46.596.186	-	2.575.078.949	(2.621.675.135)	-	-
Fees, charges, and other payable amounts	-	-	760.612.103	(760.612.103)	-	-
Total	19.909.287.127	-	16.491.801.768	(21.080.621.024)	15.434.113.570	113.645.699

Value Added Tax (VAT)

The company pays VAT using the credit method, with tax rates of 8% and 10%.

Corporate Income Tax

The company is required to pay corporate income tax on taxable income at a tax rate of 20%.

The determination of the corporate income tax payable by the company is based on the current tax regulations. However, these regulations change periodically, and tax provisions for various types of transactions may be interpreted in different ways. Therefore, the tax amount presented in the consolidated financial statements may change upon review by the tax authorities.

Other Taxes

The company declares and pays taxes in accordance with regulations.

16. Short-term Accrued Expenses

	30/06/2026 VND	01/01/2026 VND
Accrued Interest Expenses	447.949.147	1.246.095.549
Other short-term accrued expenses	-	-
Total	447.949.147	1.246.095.549

17. Other short-term payables

	30/06/2026 VND	01/01/2026 VND
Payables to Related Parties	600.000.000	-
Remuneration Payable to the Board of Directors and the Supervisory Board for 2025	600.000.000	-

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Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

	30/06/2026 VND	01/01/2026 VND
Payables to Other Entities and Individuals	147.953.656.099	
Hung Phat HD Construction Investment Joint Stock Company (*)	147.447.283.995	93.700.000.000
Other Short-term Payables	506.372.104	423.815.788
Total	148.553.656.099	94.123.815.788

(*) Hung Phat HD Construction Investment and Trading Joint Stock Company ("Hung Phat HD") participates in a consortium with the Company to implement the Investment Project for the construction of a cultural, sports, education and new residential center in Thai Hoc Commune, Binh Giang District (the "Project") under Contract No. 01/2021/HDDA dated 12 January 2021 signed with the People's Committee of Binh Giang District. Pursuant to the Consortium Agreement dated 25 October 2020 and its Appendix dated 15 January 2021, the Company acts as the consortium leader, responsible for accounting, tax declaration, and representing the consortium in executing contracts with relevant parties. The parties contribute capital and share profits/losses on a 50/50 basis.

As at the end of the reporting period, Hung Phat HD had transferred VND 147.447.283.995 to the Company for the implementation of the Project.

18. Borrowings**18a. Short-term Financial Borrowings**

	30/06/2026 VND	01/01/2026 VND
Short-term loan from related parties ⁽ⁱ⁾	1.198.600.000	698.600.000
Mr. Le Anh Luan	1.198.600.000	698.600.000
Short-term bank borrowings ⁽ⁱⁱ⁾	150.250.103.306	126.320.340.189
Vietnam Bank for Agriculture and Rural Development – Hai Duong Branch	7.347.828.937	6.803.484.473
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch	18.408.661.510	12.107.357.376
Military Commercial Joint Stock Bank – Hai Duong Branch	5.463.764.230	3.619.629.174
Bank for Investment and Development of Vietnam – Thanh Dong Branch	38.557.404.792	30.380.228.559
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thang Long Branch	-	19.550.303.580
Asia Commercial Joint Stock Bank – Hai Duong Branch	9.598.268.602	3.749.826.602
Ho Chi Minh City Development Joint Stock Commercial Bank – Hai Duong Branch	-	638.695.580
Vietnam International Commercial Joint Stock Bank – Hai Duong Branch	-	3.466.570.900
Vietnam Prosperity Joint Stock Commercial Bank – Hai Duong Branch	80.860.000	21.855.025.700
Prosperity and Development Joint Stock Commercial Bank – Hai Duong Branch	38.120.172.150	9.724.306.825
Vietnam Bank for Agriculture and Rural Development – Dong Hai Duong Branch	13.512.362.500	14.424.911.420

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Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

	30/06/2026 VND	01/01/2026 VND
Petrolimex Group Commercial Joint Stock Bank – Hai Duong Branch	19.160.780.585	-
<i>Loan from Thang Long 369 Real Estate Exchange Joint Stock Company</i>	-	6.100.000.000
<i>Short-term loan from individuals ⁽ⁱ⁾</i>	4.780.000.000	4.780.000.000
<i>Long-term loan due for repayment (see Note V.17b)</i>	66.264.000.000	22.264.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch	66.264.000.000	22.264.000.000
<i>Current Portion of Finance Lease Liabilities (see Note V.17b)</i>	497.937.000	-
VietinBank Leasing Company Limited	497.937.000	-
Total	222.990.640.306	160.162.940.189

The Group has the ability to settle its short-term borrowings as they fall due.

(i) Personal loans obtained to supplement working capital for the Group's business operations. These loans have a term of 12 months and bear an interest rate of 0% per annum.

(ii) Bank borrowings obtained to supplement working capital for trading activities and other business operations. These borrowings are secured by assets of the Group and assets of related individuals, have maturities of less than 12 months, and bear interest rates ranging from 4.95% to 9.9% per annum.

18b. Long-term loan

Borrowings from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch at the Parent Company under the following agreements:

- Contract dated 19 September 2024 for the payment of costs for the purchase of a passenger car, with a loan term of 36 months and an interest rate of 8.3% per annum. The loan is secured by assets formed from the loan proceeds.
- Contract dated 24 October 2025 for the purpose of financing expenses of the Investment Project for the construction of a cultural, sports, education and new residential center in Thai Hoc Commune, Binh Giang District, Hai Duong Province (now Duong An Commune, Hai Phong City), with a loan term of 48 months and an interest rate of 7.7% per annum, secured by assets of related individuals.

The Group has the ability to repay its long-term borrowings.

The repayment schedule of long-term borrowings is as follows:

	30/06/2026 VND	01/01/2026 VND
Within one year	66.761.937.000	22.264.000.000
Over one year to five years	224.191.068.000	266.105.005.000
Over 5 years	50.391.000.000	-
Total	341.344.005.000	288.369.005.000

Details of movements in long-term borrowings are as follows:

	Current Period	Prior Period
Opening Balance	266.105.005.000	470.000.000
Borrowings During the Period	2.716.000.000	
Repayments During the Period	-	(132.000.000)
Reclassified to Current Borrowings and Lease Liabilities	(44.629.937.000)	-
Closing Balance	224.191.068.000	338.000.000

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Notes to the Consolidated Financial Statements Quarter II/2026 (continue)

19. Equity Capital**19a. Statement of changes in equity**

	Owner's contributed capital	Development investment fund	Retained earnings	Non-controlling interest	Total
01/01/2025	617.999.720.000	2.500.000.000	51.733.500.353	177.519.211.110	849.752.431.463
Profit for the period			31.037.909.316	942.667.951	31.980.577.267
Remuneration of the Board of Directors and the Supervisory Board			(600.000.000)		(600.000.000)
Appropriation to Funds		500.000.000	(800.000.000)		(300.000.000)
30/06/2025	<u>617.999.720.000</u>	<u>3.000.000.000</u>	<u>81.371.409.669</u>	<u>178.461.879.061</u>	<u>880.833.008.730</u>
01/01/2026	617.999.720.000	3.000.000.000	90.699.183.546	180.438.486.901	892.137.390.447
Profit for the Period			27.712.539.737	1.590.908.488	29.303.448.225
Dividend Distribution			(37.079.983.200)	(4.772.386.216)	(41.852.369.416)
Remuneration of the Board of Directors and the Supervisory Board			(600.000.000)		(600.000.000)
Appropriation to Funds		500.000.000	(1.061.430.394)	(251.178.222)	(812.608.616)
30/06/2026	<u>617.999.720.000</u>	<u>3.500.000.000</u>	<u>79.670.309.689</u>	<u>177.005.830.951</u>	<u>878.175.860.640</u>

19b. Shares

	30/06/2026 VND	01/01/2026 VND
Registered number of shares to be issued	61.799.972	61.799.972
Number of common shares sold	61.799.972	61.799.972
Number of common shares outstanding	61.799.972	61.799.972
Par value of outstanding shares: 10,000 VND.		

19c. Profit Appropriation

The Company appropriated its profit in accordance with the Annual General Meeting of Shareholders' Resolution No. 01/2026/NQ-ĐHĐCĐ.C69 dated June 20, 2026, as follows:

	VND
• Appropriation to the Development Investment Fund	: 500.000.000
• Appropriation to the Welfare Fund	: 300.000.000
• Remuneration of the Board of Directors and the Supervisory Board for 2025	: 600.000.000
• Cash dividends distributed to shareholders for 2025	: 37.079.983.200

19d. Capital Increase Plan

Pursuant to the Annual General Meeting of Shareholders' Resolution No. 01/2026/NQ-ĐHĐCĐ.C69 dated June 20, 2026, the shareholders approved the share issuance plan to increase the Company's charter capital. Specifically, the Company plans to issue up to 30,000,000 additional ordinary shares with a par value of VND 10,000 per share, representing a maximum aggregate par value of VND 300 billion, for the purpose of increasing its charter capital. The proposed issuance comprises: (i) a private placement of up to 20,000,000 shares; and (ii) an offering of up to 10,000,000 shares to existing shareholders. The issuance is expected to be carried out during 2026.

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The General Meeting of Shareholders has authorized the Board of Directors to organize the implementation of, and make all necessary decisions regarding, the tasks and procedures required to implement the share issuance plan in accordance with applicable laws.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT**1. Revenue from sales of goods and provision of service****1a. Total revenue**

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Revenue from sales of goods	114.863.524.545	163.743.102.728
Revenue from provision of services	18.416.328.026	15.025.925.765
Revenue from real estate transfers	23.714.382.639	66.874.789.275
Revenue from construction contracts	22.200.678.704	2.873.603.883
Total	179.194.913.914	248.517.421.651

2. Cost of goods sold (COGS)

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Revenue from sales of goods	110.822.035.005	159.711.165.537
Revenue from provision of services	13.029.255.849	9.791.342.487
Revenue from real estate transfers	12.954.468.809	49.993.081.054
Revenue from construction contracts	15.475.977.738	1.887.843.234
Total	152.281.737.401	221.383.432.312

3. Financial Income

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/04/2025 VND
Interest income on term deposits	703.963.559	1.056.489.497
Interest income on demand deposits and cash equivalents	19.812.306	174.840.741
Interest income on loans	1.633.799.478	1.278.675.520
Income from entrusted investments	89.863.013	997.150.686
Gain on Disposal of Investment in Another Entity	-	14.300.000.000
Other financial income	5.275.220	11.625.006
Total	2.452.713.576	17.818.781.450

4. Financial Expenses

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Loan interest expense	3.315.526.807	3.278.982.950
Foreign exchange losses arising from revaluation of monetary items denominated in foreign currencies	8.213.566	-

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CONSOLIDATED FINANCIAL STATEMENTS QUARTER II/2026**Notes to the Consolidated Financial Statements Quarter II/2026 (continue)**

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Other financial expense	106.876.383	192.381.274
Total	3.430.616.756	3.471.364.224
5. Selling expenses		
	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Staff costs	829.960.800	851.081.053
Supplies expenses	4.565.416	12.028.881
Depreciation of fixed assets	185.277.543	250.404.459
Outsourced services expenses	628.937.063	580.629.414
Other expenses	762.960.820	331.661.419
Total	2.411.701.642	2.025.805.226
6. Enterprise management expenses		
	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Staff costs	2.757.154.586	2.504.447.730
Administrative materials expenses	32.731.666	38.267.204
Office supplies expenses	120.956.511	69.620.058
Depreciation of fixed assets	532.800.036	766.181.539
Taxes, fees and charges	43.023.250	20.122.240
Outsourced services expenses	1.400.636.188	927.547.786
Other expenses	462.018.331	1.140.086.932
Total	5.349.320.568	5.466.273.489

VII. OTHER INFORMATION**1. Subsequent Events**

There were no material events occurring after the end of the reporting period, from April 1, 2026 to June 30, 2026, that require adjustments to or disclosure in the Group's condensed consolidated financial statements for the second quarter of 2026.

Prepared by

Chief Accountant

 Hai Phong, July 30, 2026
 CEO (Chief Executive
 Officer)



 Nguyen Thi Doan



 Tran Thi Tuyet



 Le Tuan Nghia