

No.: 602 CV/2026/VC25-CBTT

Da Nang, August 26th, 2026

Ref: "Explanating the difference of profit after tax in the separate financial statements for the first six months of 2026 and the first six months of 2025 (after review)"

To: - State Securities Commission
- Hanoi Stock Exchange

1. Company Name : Vinaconex 25 Joint Stock Company
2. Stock Code : VCC
3. Head Office Address : 89A Phan Dang Luu, Hoa Cuong Ward, Danang City
4. Phone : 02363 621 638
5. Content of Information Disclosure:
 - 5.1. The Reviewed Separate Financial Statements of Vinaconex 25 Joint Stock Company for the first six months of 2026, prepared on August 26th, 2026, include: The Balance Sheet, Income Statement, Cash Flow Statement, and Notes to the Financial Statements.
 - 5.2. Explanation:

The difference in profit after tax between the Reviewed Separate Financial Statements for the first six months of 2026 and the first six months of 2025:

No.	Content	Quarter II/2026	Quarter II/2025	Increase/Decrease	
				Amount	Percentage
1	Total Revenue and Other Income	930,608,136,638	722,534,980,363	208,073,156,275	28.8%
	- Sales Revenue	916,699,545,259	720,504,964,777	196,194,580,482	
	- Financial Revenue	6,547,068,474	1,381,898,604	5,165,169,870	
	- Other Income	7,361,522,905	648,116,982	6,713,405,923	
2	Total Expenses	911,401,463,332	709,516,515,004	201,884,948,328	28.5%
	- Cost	835,830,096,998	654,629,281,791	181,200,815,207	
	- Financial Expenses	9,327,411,213	8,404,740,128	922,671,085	
	- Sales Expenses	33,109,785,878	22,524,773,090	10,585,012,788	
	- Administrative Expenses	29,603,204,984	23,894,043,134	5,709,161,850	
	- Other Expenses	3,530,964,259	63,676,861	3,467,287,398	
3	Profit Before Tax	19,206,673,306	13,018,465,359	6,188,207,947	47.5%
4	Corporate Income Tax	4,752,375,060	2,790,126,033	1,962,249,027	70.3%
5	Profit After Tax	14,454,298,246	10,228,339,326	4,225,958,920	41.3%

Reviewed profit after tax in the separate financial statements for the first six months of 2026 increased by 41.3% compared to the same period in 2025, equivalent to **VND4,225,958,920**. This is due to the following reasons:

- Total revenue and other income increased by 28.8%, equivalent to **VND208,073,156,275**, whereas total expenses increased by 28.5% equivalent to **VND201,884,948,328** compared to the same period; consequently, the reviewed profit after tax in the separate financial statements for the first six months of 2026 is **VND14,454,298,246**, equivalent to 41.3% increase year-on-year.

6. Website address for full financial statements: <http://www.vinaconex25.com.vn>

We certify that the above disclosed information is true and we are fully responsible before the law for the content of the disclosed information.

Recipients:

- As above;
- BOD (report);
- Filing in Financial Department, Clerical Team, BOD.

VINACONEX 25 JOINT STOCK COMPANY



TỔNG GIÁM ĐỐC
Nguyễn Văn Trung

