HAIPHONG CONSTRUCTION JOINT-STOCK CORPORATION NO.3

REVIEWED INTERIM FINANCIAL STATEMENTS
FOR THE ACCOUNTING PERIOD FROM 01/01/2026 TO 30/6/2026

August 2026

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Haiphong Construction Joint-Stock Corporation No.3 (the "Company") presents this report together with the Company's reviewed interim financial statements for the accounting period from 01/01/2026 to 30/6/2026.

Board of Directors and Board of Management

The members of the Board of Directors and Board of Management who managed the Company during the period and up to the date of this report comprise:

Board of Directors

Mr. Pham Duc Duy	Chairman (from 10/7/2026)
Mr. Pham Ky Hung	Chairman (before 10/7/2026)
Mr. Pham Duc Duy	Vice Chairman (before 10/7/2026)
Ms. Nguyen Thi Thuy	Vice Chairman (from 10/7/2026) Member (before 10/7/2026)
Ms. Bui Thi Ngoc Anh	Member
Ms. Dao Thanh Binh	Member

Board of Management

Ms. Bui Thi Ngoc Anh	General Director
Mr. Pham Duc Duy	Deputy General Director
Mr. Bui Thanh Hai	Deputy General Director (dismissed on 01/4/2026)
Mr. Bui Ngoc Xuan	Deputy General Director (appointed on 15/4/2026)

Responsibilities of Management

The Board of Management of the Company is responsible for the preparation of the interim financial statements for the accounting period from 01/01/2026 to 30/6/2026, which give a true and fair view of the financial position, results of operations and cash flows of the Company for the period. In preparing these interim financial statements, the Board of Management is required to:

- Comply with Vietnamese Accounting Standards, the enterprise accounting regime and relevant legal requirements relating to the preparation and presentation of the interim financial statements;
- Select appropriate accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether appropriate accounting principles have been followed and whether any material departures requiring disclosure and explanation in the interim financial statements have occurred;
- Design and implement effective internal controls for the preparation and fair presentation of the interim financial statements in order to minimise risks and fraud; and
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business operations.

Management of the Company is responsible for ensuring that the accounting records are properly maintained so as to reflect, with reasonable accuracy, the financial position of the Company at any time and that the interim financial statements are prepared and presented in compliance with Vietnamese Accounting Standards, the enterprise accounting regime and relevant legal regulations. Management is also responsible for safeguarding the assets of the Company and for taking appropriate measures to prevent and detect fraud and other irregularities.

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

Management confirms that the Company has complied with the above requirements in preparing and presenting the interim financial statements.

For and on behalf of Management,

M.S.D.N: 0200509429-CTCP
CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 3 HẢI PHÒNG
THÀNH PHỐ HẢI PHÒNG

Bui Thi Ngoc Anh
General Director
(pursuant to Authorisation Letter No. 04/UQ-HACO3.26 dated 20/7/2026)
12 August 2026

anviet
Certified Public Accountants

An Viet Auditing Company Limited
BH06-12A, Vinhomes Imperia Urban Area, Hong Bang District, Haiphong
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No.: 11/2026/SX-AV3-TC

REVIEW REPORT
INTERIM FINANCIAL INFORMATION

To: The Shareholders, the Board of Directors and the Management
Haiphong Construction Joint-Stock Corporation No.3

We have reviewed the accompanying interim financial statements of Haiphong Construction Joint-Stock Corporation No.3 (the "Company"), prepared on 12/8/2026, set out on pages 05 to 31, which comprise the statement of financial position as at 30/6/2026, the statement of income, the statement of cash flows for the six-month accounting period then ended and notes to the financial statements.

Responsibilities of Management

The Company's Board of Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal requirements for the preparation and presentation of interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at 30/6/2026, and its financial performance and cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal requirements for the preparation and presentation of interim financial statements.

Other Matter

The review report has been translated into English from the report in Vietnamese issued in Vietnam.

M.S.D.N: 0200511555-C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
KIỂM TOÁN
AN VIỆT
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Vu Hoai Nam
Deputy General Director
Audit Practice Certificate No: 1436-2023-055-1
For and on behalf of
AN VIET AUDITING COMPANY LIMITED
12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Form No. B01a - DN
Unit: VND

ITEMS	Code	Notes	30/6/2026	01/01/2026
A. CURRENT ASSETS	**100**		**523,366,724,921**	**515,833,774,671**
I. Cash and cash equivalents	**110**		**4,085,712,740**	**1,806,913,043**
1. Cash	111	**5**	4,085,712,740	1,806,913,043
II. Short-term investments	**120**		**468,155,400,124**	**450,452,040,367**
1. Trading securities	121	**6.1**	86,894,509,246	78,008,204,932
2. Allowances for decline in value of trading securities	122	**6.2**	(14,657,629,901)	(7,823,728,019)
3. Short-term held-to-maturity investments	123	**6.3**	395,918,520,779	380,267,563,454
III. Short-term receivables	**130**		**50,372,590,213**	**62,344,627,100**
1. Short-term trade receivables	131	**7**	48,034,186,960	61,199,537,226
2. Other short-term receivables	135	**8**	2,338,403,253	1,145,089,874
IV. Inventories	**140**		**351,067,174**	**209,861,107**
1. Inventories	141	**9**	351,067,174	209,861,107
V. Other current assets	**160**		**401,954,670**	**1,020,333,054**
1. Short-term deferred expenses	161	**12.1**	248,840,070	693,676,097
2. Taxes and other receivables from the State	163	**15.2**	153,114,600	326,656,957
B. NON-CURRENT ASSETS	**200**		**85,318,229,169**	**88,668,543,694**
I. Fixed assets	**220**		**2,375,529,588**	**1,603,493,474**
1. Tangible fixed assets	221	**10**	2,375,529,588	1,603,493,474
- Cost	*222*		*8,705,289,182*	*8,511,583,878*
- Accumulated depreciation	*223*		*(6,329,759,594)*	*(6,908,090,404)*
II. Investment property	**240**	**11**	**46,534,138,262**	**49,129,181,888**
- Cost	241		155,757,200,265	155,757,200,265
- Accumulated depreciation	242		(109,223,062,003)	(106,628,018,377)
III. Long-term investments	**260**		**28,226,127,877**	**28,226,499,362**
1. Investments in joint ventures and associates	262	**6.4**	29,430,000,000	29,430,000,000
2. Provision for impairment of long-term investments in other entities	264	**6.5**	(1,203,872,123)	(1,203,500,638)
IV. Other long-term assets	**270**		**8,182,433,442**	**9,709,368,970**
1. Long-term deferred expenses	271	**12.2**	8,182,433,442	9,709,368,970
TOTAL ASSETS (280=100+200)	**280**		**608,684,954,090**	**604,502,318,365**

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

Form No. B01a - DN
Unit: VND

ITEMS	Code	Notes	30/6/2026	01/01/2026
C. LIABILITIES	**300**		**46,652,860,708**	**37,983,654,675**
I. Current liabilities	**310**		**44,215,993,988**	**35,341,032,045**
1. Short-term trade payables	311	**13**	1,344,203,063	968,363,056
2. Dividends and profits payable	313	**14**	20,685,717,000	20,685,717,000
3. Short-term taxes and payables to the State	314	**15.1**	2,925,649,914	4,325,086,270
4. Payables to employees	315		1,019,038,597	2,583,214,486
5. Short-term accrued expenses	316	**16**	1,785,610,146	194,514,397
6. Payables based on construction contract progress	318		6,566,655,370	-
7. Short-term unearned revenue	319	**17**	75,476,433	-
8. Other current payables	320	**18.1**	3,835,731,342	1,306,007,092
9. Short-term borrowings and finance lease liabilities	321	**19**	2,057,703,946	-
10. Short-term provisions	322		-	491,140,680
11. Bonus and welfare fund	323		3,920,208,177	4,786,989,064
II. Long-term liabilities	**330**		**2,436,866,720**	**2,642,622,630**
1. Other long-term payables	338	**18.2**	2,436,866,720	2,642,622,630
D. OWNERS' EQUITY	**400**	**20**	**562,032,093,382**	**566,518,663,690**
1. Contributed capital	411	**20**	206,857,170,000	206,857,170,000
- Ordinary shares with voting rights	*411a*		*206,857,170,000*	*206,857,170,000*
2. Share premium	412	**20**	45,565,123	45,565,123
3. Investment and development fund	418	**20**	60,692,848,239	58,691,651,494
4. Other equity funds	419	**20**	10,235,829,384	10,235,829,384
5. Retained earnings	420	**20**	284,200,680,636	290,688,447,689
- Retained earnings brought forward	*420a*		*266,800,815,897*	*271,350,229,782*
- Retained earnings for the current period	*420b*		*17,399,864,739*	*19,338,217,907*
TOTAL RESOURCES (440=300+400)	**440**		**608,684,954,090**	**604,502,318,365**

Approved, 12 August 2026

Preparer	Chief accountant	General Director
		M.S.D.N: 020050... C.T.C.P. CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 3 HẢI PHÒNG THÀNH PHỐ HẢI PHÒNG
Vu Thi Van Thuong	**Luu Thi Phuong**	**Bui Thi Ngoc Anh**

INTERIM STATEMENT OF INCOME
For the accounting period from 01/01/2026 to 30/6/2026

Form No. B02a - DN
Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from sale of goods and rendering of services	**01**	**22**	**35,436,501,598**	**29,507,686,762**
2. Revenue deductions	02	**22**	2,788,761	-
3. Net revenues from sale of goods and rendering of services (10=01-02)	**10**	**22**	**35,433,712,837**	**29,507,686,762**
4. Cost of goods sold	11	**23**	25,685,168,868	22,033,727,419
5. Gross profit from sale of goods and rendering of services (20=10-11)	**20**		**9,748,543,969**	**7,473,959,343**
6. Profit/loss from investment property sales and disposals	21		-	-
7. Financial income	22	**24**	20,068,079,517	12,504,051,871
8. Financial expenses	23	**25**	6,877,795,767	5,524,900,671
- Including: Interest expenses	*24*		*189,008*	*6,135*
9. Selling expenses	25	**26.1**	1,053,122,601	189,553,753
10. General and administrative expenses	26	**26.2**	3,269,149,165	3,103,597,670
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	**30**		**18,616,555,953**	**11,159,959,120**
12. Other income	31	**27**	2,817,425,754	3,033,003,694
13. Other expenses	32		-	10,177,832
14. Other profit (40=31-32)	**40**		**2,817,425,754**	**3,022,825,862**
15. Accounting profit before tax (50=30+40)	**50**		**21,433,981,707**	**14,182,784,982**
16. Current corporate income tax expense	51	**29**	4,034,116,968	2,499,713,190
17. Deferred corporate income tax expense	52		-	-
18. Profit after corporate income tax (60=50-51-52)	**60**		**17,399,864,739**	**11,683,071,792**
19. Basic earnings per share	**70**	**30**	**841**	**565**

Approved, 12 August 2026

Preparer	**Chief accountant**	**General Director**
Vu Thi Van Thuong	**Luu Thi Phuong**	**Bui Thi Ngoc Anh**

M.S.D.N: 0200506... CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 3 HẢI PHÒNG THÀNH PHỐ HẢI PHÒNG

INTERIM STATEMENT OF CASH FLOWS
(Under the indirect method)
For the accounting period from 01/01/2026 to 30/6/2026

Form No. B03a - DN
Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I. Cash flows from operating activities				
1. Profit before tax	***01***		***21,433,981,707***	***14,182,784,982***
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	**10,11**	2,908,169,785	2,933,924,071
- Provisions	03		6,343,132,687	4,589,967,657
- Foreign exchange gains/(losses) from revaluation of monetary items denominated in foreign currencies	04		-	(34,336)
- Gains (losses) on investing and financing activities	05		(15,505,064,554)	(10,437,097,394)
- Borrowing costs	06	**25**	189,008	6,135
3. Operating profit before changes in working capital	***08***		***15,180,408,633***	***11,269,551,115***
- Increase (decrease) in receivables	09		13,134,271,639	(4,736,096,548)
- Increase (decrease) in inventories	10		(141,206,067)	680,909,866
- Increase (decrease) in payables	11		9,748,628,526	(3,171,111,144)
- Increase (decrease) in prepaid expenses	12		1,971,771,555	(1,875,447,350)
- Increase (decrease) in trading securities	13		(8,886,304,314)	(10,459,497,407)
- Borrowing costs paid	14	**25**	(189,008)	(6,135)
- Corporate income tax paid	15	**15**	(5,813,321,840)	(3,543,962,293)
- Other expenditures on operating activities	17		(2,067,498,934)	(1,486,235,467)
Net cash flows from operating activities	***20***		***23,126,560,190***	***(13,321,895,363)***
II. Cash flows from investing activities				
1. Payments for purchase and construction of fixed assets and other long-term assets	21	**10**	(1,085,162,273)	-
2. Proceeds from disposal of fixed assets and other long-term assets	22	**27**	325,981,818	-
3. Payments for loans and purchases of debt instruments	23		(405,296,868,564)	(301,942,338,684)
4. Cash receipts from collection of loans and resale of debt instruments	24		391,883,646,289	339,749,000,000
5. Interest received from loans, dividends and profits received	27		11,952,655,291	12,669,020,138
Net cash flows from investing activities	***30***		***(2,219,747,439)***	***50,475,681,454***
III. Cash flows from financing activities				
1. Proceeds from borrowings	33	**19**	62,402,887,957	11,075,992,150
2. Repayment of principal	34	**19**	(60,345,184,011)	(11,075,992,150)
3. Dividends and profits paid to owners	36	**20**	(20,685,717,000)	(36,469,892,950)
Net cash flows from financing activities	***40***		***(18,628,013,054)***	***(36,469,892,950)***
Net cash flows during the period (50=20+30+40)	**50**		**2,278,799,697**	**683,893,141**
Cash and cash equivalents at the beginning of the period	**60**	**5**	**1,806,913,043**	**2,463,121,333**
Effect of exchange rate changes on foreign currency translation	61		-	34,336
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**5**	**4,085,712,740**	**3,147,048,810**

Notes applicable to the column of figures from 01/01/2026 to 30/6/2026.

Approved, 12 August 2026

Preparer	Chief accountant	General Director
Vu Thi Van Thuong	**Luu Thi Phuong**	**Bui Thi Ngoc Anh**

M.S.D.N: 0200509428 CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 3 HẢI PHÒNG THÀNH PHỐ HẢI PHÒNG

THE SELECTED NOTES TO FINANCIAL STATEMENTS **FORMNO. B09a - DN**

1. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1.1 Form of capital ownership:

Haiphong Construction Joint-Stock Corporation No.3, headquartered at the 3rd Floor, Htower II Building, 195 Van Cao Street, Gia Vien Ward, Haiphong City, Vietnam, operates under the Business Registration Certificate No. 0203000346 initially issued on 25/12/2002 and the Enterprise Registration Certificate No. 0200509429, amended for the twenty-first time on 20/7/2026, issued by the Haiphong City Department of Finance.

Charter capital is VND 206,857,170,000, with a par value per share of VND 10,000.

1.2 Business lines: construction and short-term accommodation services.

1.3 Business activities:

- Construction of all types of buildings;
- Construction of transport works, bridges and culverts;
- Site preparation;
- Restaurants, eateries and food service outlets (excluding bars);
- Project formulation consultancy; Project management consultancy;
- Retail sale of beverages in specialised stores;
- Sports and recreational education;
- Installation of water supply and drainage systems, heating and air-conditioning systems;
- Demolition;
- Erection of prefabricated building frames;
- Hotels; Villas or apartments providing short-term accommodation services;
- Design of civil and industrial works;
- Retail sale of paints, colours and varnishes in specialised stores;
- Wholesale of paints and varnishes;
- Real estate business (including property trading, office leasing and residential leasing);
- Sauna, massage and similar health enhancement services (excluding sports activities);
- Activities of sports clubs.

1.4 Normal operating cycle: 12 months.

1.5 Characteristics of the enterprise's operations during the accounting period affecting the interim financial statements: no factors materially affecting the Company's interim financial statements.

1.6 Enterprise structure:

	Associates	Address	Voting rights percentage	Percentage contributed capital	Percentage Interests
1	GS-HP Sunflower International Village Corporation	35 Van Cao Street, Gia Vien Ward, Haiphong	40%	40%	40%
2	Thanh Hung JSC	N1 Road, Trung Loi Quarter, Chon Thanh Ward, Dong Nai	31%	31%	31%

1.7 State the number of employees of the enterprise at the end of the accounting period or the average number of employees during the accounting period: The Company had 121 employees as at 30/6/2026 (108 employees as at 01/01/2026).

1.8 Statement on the comparability of information in the interim financial statements: the information in the interim financial statements is comparable.

2. ACCOUNTING PERIOD AND CURRENCY USED FOR ACCOUNTING PURPOSES

The annual accounting period begins on 01 January and ends on 31 December. The period from 01/01/2026 to 30/6/2026 is an accounting period of the financial year 2026.

Currency used for accounting purposes: Vietnamese Dong (VND).

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

The interim financial statements are presented in Vietnamese Dong (VND) and prepared in accordance with accounting principles consistent with the requirements of the enterprise accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance, Vietnamese Accounting Standards and relevant legal regulations on the preparation and presentation of interim financial statements.

4. APPLIED ACCOUNTING POLICIES

4.1 Basis for preparation of interim financial statements

The interim financial statements have been prepared on the accrual basis of accounting (except for information relating to cash flows).

The interim financial statements have been translated into English from the Vietnamese-language financial statements issued in Vietnam.

4.2 Financial investments

4.2.1 Trading securities:

Represents the Value of shares held for trading purposes at the end of the accounting period (held for capital appreciation and resale for profit).

Trading securities are recognised in the accounting records at cost. The cost of trading securities is determined based on the fair value of payments at the transaction date. Costs directly attributable to the purchase of trading securities, including the purchase price plus (+) related acquisition costs (if any), such as brokerage, transaction and information provision costs, taxes and bank charges, are recognised as Financial expenses for the period.

Trading securities are recognised when the Company obtains ownership rights, specifically as follows:

- Listed securities are recognised at the trade matching date (T+0);
- Unlisted securities are recognised when ownership rights are officially obtained in accordance with applicable laws.

Dividends relating to periods before the acquisition of trading securities are recognised as a reduction in the value of the investment. Dividends distributed for the period after the acquisition of trading securities are recognised as Financial income.

Allowances for decline in value of trading securities represent the difference between their cost and market value, of which the market value is determined by the Company as follows:

- For listed shares, market value is determined based on the closing price as at 30/6/2026;
- For shares registered for trading on the market for unlisted public companies (UPCoM), market value is determined based on the average reference price on days with matched transactions during June 2026.

Upon disposals of trading securities (determined by each type of security), the cost of trading securities is determined using the weighted average method.

4.2.2 Held-to-maturity investments:

Represents investments that the Company intends and is able to hold to maturity, with a remaining term of not more than 12 months (Short-term) from the end of the accounting period (excluding Trading securities), including term deposits with banks and corporate Bonds.

Held-to-maturity investments are initially recognised at cost.

Interest on deposits arising after the acquisition date of Held-to-maturity investments, and gains on Disposals of Held-to-maturity investments, are recognised as Financial income. Interest receivable before the Company obtains ownership is recognised as a deduction from cost at the acquisition date.

The Company classifies Held-to-maturity investments as Short-term or Long-term based on their remaining term from the reporting date.

4.2.3 Equity investments in other entities:

Investments in associates:

Represents investments in which the Company directly or indirectly holds from 20% to less than 50% of the voting rights of the investee, with no other agreement in place.

Associates are enterprises over which the Company has significant influence but does not have control over their financial and operating policies. Significant influence is evidenced by the right to participate in decisions on the financial and operating policies of the investee without controlling those policies.

Provision for losses on investments in associates represents the excess of cost over the Company's share of equity based on the financial statements of the investee.

4.3 Receivables

Receivables are monitored in detail by original term, remaining term as at the end of the accounting period, receivable counterparties and other factors in accordance with the Company's management requirements. Receivables are classified as trade receivables and other receivables based on the following principles:

- Trade receivables comprise receivables of a commercial nature arising from purchase and sale transactions;

- Other receivables comprise receivables that are non-commercial in nature and are not related to purchase and sale transactions.

The Company classifies receivables as long-term or short-term based on their remaining term at the reporting date. Receivables are recognised at no more than their recoverable value.

4.4 Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of inventories comprises purchase costs and other directly attributable costs incurred in bringing inventories to their present location and condition. Net realizable value is determined as estimated selling price less estimated costs of completion and estimated costs necessary to sell the inventories.

Inventories are measured using the monthly weighted average method.

The Company's work in progress is determined for each project under construction that has not been finalised, including costs of materials and other costs directly related to the execution of such projects.

4.5 Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on historical cost.

The cost of tangible fixed assets arising from purchase and construction transfer comprises all costs incurred by the Company to acquire the fixed assets until they are in the condition necessary for operation in the manner intended.

Tangible fixed assets are depreciated using the straight-line method, with depreciation calculated as cost divided (:) by the estimated useful life. The specific depreciation periods for each category of assets are as follows:

	Number of years
Buildings and structures	Fully depreciated
Machinery and equipment	03
Motor vehicles, transmission equipment	06
Management equipment and tools	07

4.6 Investment property

Investment property includes land use rights, buildings, parts of buildings or infrastructure owned by the Company and held to earn rental income.

Investment property for lease is presented at cost less accumulated depreciation. The cost of investment property comprises all cash or cash equivalent expenditures incurred by the enterprise, or the fair value of other consideration given in exchange to acquire the investment property, up to the date of acquisition or completion of construction of the investment property.

Expenditure relating to investment property incurred subsequent to initial recognition is recognised in expenses, unless it is probable that such expenditure will result in the investment property generating future economic benefits in excess of the originally assessed level of performance, in which case it is capitalised to cost.

Investment property for lease is depreciated using the straight-line method over its estimated useful life. The specific depreciation periods for each class of assets are as follows:

	Number of years
Buildings and structures	20 - 25
Infrastructure	05 - 25

4.7 Deferred expenses

Deferred expenses are recognised based on actual costs incurred, including:

- Tools and supplies issued for use are allocated to business results using the straight-line method over 12 to 60 months from the date incurred.

- Other items include compulsory fire and explosion insurance premiums, telecommunications charges and website expenses, which are allocated to business results on a straight-line basis over the respective contract terms.

The Company classifies each expense as short-term or long-term based on its allocation period and does not reclassify it at the reporting date.

4.8 Payables

Payables are monitored in detail by original term, remaining term at the end of the accounting period, payee and other factors in accordance with the Company's management requirements. Payables are classified as trade payables or other payables in accordance with the following principles:

- Trade payables comprise commercial payables arising from purchase and sale transactions;

- Other payables comprise non-commercial payables that are not related to the purchase, sale or provision of merchandise and services.

The Company classifies payables as long-term or short-term based on their remaining term at the reporting date.

Payables are recognised at no less than the payment obligation.

4.9 Dividends and profits payable

Amounts payable to organisations and individuals that have contributed capital to the enterprise:

- Dividend payables are recognised in accordance with the resolution of the Annual General Meeting of Shareholders;

- Settlement of dividend payables: The Company declared 2025 dividends at a rate of 20%, payable in two instalments, with the first instalment paid in the first six months of 2026 and the second instalment expected to be paid in the last six months of 2026.

4.10 Borrowings and finance lease liabilities

Borrowings and finance lease liabilities comprise borrowings, which are monitored in detail by each lender, each loan agreement and the repayment term of the loans. Amounts due for repayment within the next 12 months from the reporting date are presented as short-term borrowings and finance lease liabilities.

4.11 Borrowing costs

Borrowing costs comprise interest on borrowings recognised in production and business expenses when incurred.

4.12 Accrued expenses

Accrued expenses are recognised based on reasonable estimates of the amount payable for merchandise and services used during the period for which invoices or sufficient accounting records and documents are not yet available. As at 30/6/2026, accrued expenses comprise construction costs determined based on the percentage approved by the General Director.

4.13 Unearned revenue

Unearned revenue is recognised based on amounts received in advance from customers for the rental of guest rooms for one or more accounting periods.

Unearned revenue is allocated to revenue using the straight-line method based on the amount collected and the number of periods for which payments are received in advance.

4.14 Owners' equity

Contributed capital as at the end of the accounting period represents capital contributions by shareholders within and outside the enterprise, recognised based on the actual capital contributed by shareholders, at the par value of shares issued.

Share premium represents the difference between the issue price and the par value of shares.

During the period, the Company distributed after-tax profits in accordance with Resolution No. 01/2026/NQ-DHDCD dated 20/5/2026 of the Annual General Meeting of Shareholders.

4.15 Revenue and other income

Revenue from sales of goods is recognised when all of the following conditions are satisfied:

- The Company has transferred substantially all risks and rewards of ownership of merchandise to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership of Merchandise or effective control over merchandise;
- Revenue can be measured reliably;
- The Company has received or will receive economic benefits from the sales transaction;
- Costs related to the sales transaction can be measured reliably.

Revenue from rendering of services is recognised when all of the following conditions are satisfied:

- Revenue can be measured reliably;
- The Company has received or will receive economic benefits from the service rendering transaction;

- The stage of completion of the transaction can be measured reliably as at the end of the accounting period;
- Costs incurred for the transaction and costs to complete the service rendering transaction can be measured reliably.

Revenue from construction contracts:

Where a construction contract provides for the contractor to be paid according to the progress of the works, when the outcome of the construction contract can be estimated reliably, revenue and costs related to the contract are recognised by reference to the stage of completion, based on the acceptance record between the two parties. Invoices issued according to progress are the basis for recognising payments according to the progress of the construction contract, rather than revenue for the accounting period.

Revenue from operating leases is recognised on a straight-line basis over the lease term. Rental payments received in advance for multiple periods are allocated to revenue in accordance with the lease term.

Financial income includes:

- Interest on deposits and interest on bonds are determined with reasonable certainty based on deposit balances, bond balances and the actual interest rate for each period;
- Dividends and profits distributed are recognised based on notification from the distributing party;
- Gains on disposal of trading securities are recognised based on the excess of selling price over purchase price.

Other income reflects income arising from events or transactions distinct from the Company's ordinary business activities, other than the aforementioned revenue.

4.16 Revenue deductions

Revenue deductions comprise trade discounts, representing reductions from the listed price granted to resident guests and employees of the Company which have not yet been reflected in invoices upon the sale of merchandise or provision of services.

4.17 Cost of goods sold

Cost of goods sold is recognised based on actual costs incurred in accordance with revenue, including: cost of merchandise and services sold and provided during the period; production cost of goods manufactured for construction products during the period; depreciation, repair and operating expenses relating to investment property leased under operating leases.

4.18 Financial expenses

Financial expenses include:

- Borrowing costs comprise interest on borrowings recognised based on outstanding loan balances and the actual interest rate for each period;
- Losses on disposal of trading securities are recognised based on the excess of purchase price over selling price;
- Allowances for decline in value of trading securities and investment losses are made in accordance with regulations as presented in Notes 4.2.1 and 4.2.3;
- Other financial expenses are expenses relating to the purchase of trading securities recognised based on actual costs incurred.

4.19 Selling expenses and general and administrative expenses

Selling expenses reflect commission, brokerage fees and other expenses incurred in the process of selling merchandise and providing services during the accounting period. Reversal of provision for construction warranties reduces selling expenses during the period.

General and administrative expenses reflect the Company's general management expenses incurred during the accounting period, including: salary expenses of employees in the general and administrative department (salary, wages, allowances, etc.); trade union fees, social insurance, health insurance and unemployment insurance for general and administrative employees; office materials and tools; depreciation of fixed assets used for general and administrative purposes; land rental; outsourced services (electricity, water, telephone, etc.); and other cash expenses (entertainment, etc.).

4.20 Tax

Current corporate income tax expense, in accordance with the Law on Corporate Income Tax, reflects corporate income tax payables arising during the period.

Taxable income may differ from accounting profit before tax presented in the statement of income, as taxable income does not include taxable income or deductible expenses recognised in other years (including tax losses carried forward, if any) and also excludes non-taxable income and non-deductible expenses.

The determination of the Company's tax liabilities is based on prevailing tax regulations. However, these regulations are subject to change from time to time, and the determination of tax liabilities depends on the inspection result of the competent tax authorities.

4.21 Related parties

Parties are considered related parties of the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating policy decisions, or where the Company and the other party are subject to common control or common significant influence. Related parties may be entities or individuals, including close family members of individuals considered to be related.

Information on related parties is presented in Notes 6 and 32.

5. CASH

	30/6/2026 VND	01/01/2026 VND
Cash	69,390,058	2,963,472
Demand deposits	4,016,322,682	1,803,949,571
Demand deposits at Saigon Securities JSC	*2,197,949,200*	*94,201,814*
Demand deposits at Vietnam Technological and Commercial Joint Stock Bank	*1,487,343,988*	*1,333,918,030*
Demand deposits with other institutions	*331,029,494*	*375,829,727*
Total	**4,085,712,740**	**1,806,913,043**

6. FINANCIAL INVESTMENTS

	30/6/2026				01/01/2026			
	Quantity (Shares)	Cost (VND)	Fail value (VND)	Provision (VND)	Quantity (Shares)	Cost (VND)	Fail value (VND)	Provision (VND)
6.1 Trading securities	**3,394,500**	**86,894,509,246**	**72,274,363,545**	**(14,657,629,901)**	**2,779,400**	**78,008,204,932**	**70,239,661,913**	**(7,823,728,019)**
Huu Nghi Vinh Sinh Mining and Mecanic JSC (MAX) (*)	45,000	-	-	-	45,000	-	-	-
Bac A Metallurgy & Mineral JSC (BAM) (*)	40,000	-	-	-	40,000	-	-	-
Ton Dong A Corporation (GDA) [1]	130,000	2,630,321,475	1,783,954,545	(846,366,930)	130,000	2,630,321,475	2,161,052,174	(469,269,301)
Haiphong Thermal Power JSC (HND) [1]	180,400	3,516,992,420	1,855,824,000	(1,661,168,420)	180,400	3,516,992,420	1,906,043,652	(1,610,948,768)
Vietnam Dairy Products JSC (VNM) [2]	640,000	38,949,928,500	35,072,000,000	(3,877,928,500)	565,000	35,738,094,000	34,578,000,000	(1,160,094,000)
Binh Duong Mineral Exploiting and Exporting JSC (KSB) [2]	865,000	16,042,332,303	12,845,250,000	(3,197,082,303)	700,000	13,237,622,897	11,970,000,000	(1,267,622,897)
Pha Lai Thermal Power JSC (PPC) [2]	234,000	4,638,762,940	2,241,720,000	(2,397,042,940)	234,000	4,638,762,940	2,307,240,000	(2,331,522,940)
I.D.I International Development and Investment Corporation (IDI) [2]	200,000	1,969,349,600	1,134,000,000	(835,349,600)	200,000	1,969,349,600	1,358,000,000	(611,349,600)
Saigon - Hanoi Commercial Joint Stock Bank (SHB) [2]	440,000	6,791,052,453	5,962,000,000	(829,052,453)	200,000	3,214,815,000	3,270,000,000	-
Asia Commercial Joint Stock Bank (ACB) [2]	15,600	315,855,800	353,340,000	-	-	-	-	-
Ba Ria - Vung Tau Housing Development JSC (HDC) [2]	264,500	4,717,281,700	3,954,275,000	(763,006,700)	-	-	-	-
Vietnam Import-Export and Construction Corporation JSC (VCG) [2]	340,000	7,322,632,055	7,072,000,000	(250,632,055)	-	-	-	-
Vietnam National Petroleum Group (PLX)	-	-	-	-	185,000	6,668,102,870	6,530,500,000	(137,602,870)
Minh Phu Seafood JSC (MPC)	-	-	-	-	100,000	1,795,717,500	1,678,826,087	(116,891,413)
Ho Chi Minh City Securities Corporation (HCM)	-	-	-	-	200,000	4,598,426,230	4,480,000,000	(118,426,230)

(*) The Company has written off losses relating to these trading securities:

- Huu Nghi Vinh Sinh Mining and Mecanic JSC (MAX) has been delisted since 2015;
- Bac A Metallurgy & Mineral JSC (BAM) has initiated bankruptcy proceedings at the People's Court of the former Bac Kan Province since 25/3/2024.

[1] The fair value of shares registered for trading on the market for unlisted public companies (UPCoM) is determined based on the average reference price on days with matched-order transactions in June 2026.

[2] The fair value of shares registered for trading on the listed public companies market is determined based on the closing price as at 30/6/2026.

6.2 Allowances for decline in value of trading securities	**From 01/01/2026 to 30/6/2026 VND**	**From 01/01/2025 to 30/6/2025 VND**
As at 01/01	(7,823,728,019)	(9,915,145,502)
Provision charged	(6,833,901,882)	(4,703,733,355)
Reversal of provision	-	-
Provisions utilized	-	-
As at 30/6	**(14,657,629,901)**	**(14,618,878,857)**

6.3 Held-to-maturity investments

	30/6/2026 VND			01/01/2026 VND		
	Cost	**Recoverable value**	**Provision value**	**Cost**	**Recoverable value**	**Provision value**
Short-term	**395,918,520,779**	**395,918,520,779**	**-**	**380,267,563,454**	**380,267,563,454**	**-**
Term deposits	378,292,000,000	378,292,000,000	-	364,837,000,000	364,837,000,000	-
Term deposits at Saigon Thuong Tin Commercial Joint Stock Bank	*45,127,000,000*	*45,127,000,000*	-	*31,446,000,000*	*31,446,000,000*	-
Term deposits with An Binh Commercial Joint Stock Bank	*40,984,000,000*	*40,984,000,000*	-	*39,930,000,000*	*39,930,000,000*	-
Term deposits with Viet A Commercial Joint Stock Bank	*40,841,000,000*	*40,841,000,000*	-	*31,666,000,000*	*31,666,000,000*	-
Term deposits with National Citizen Commercial Joint Stock Bank	*44,051,000,000*	*44,051,000,000*	-	*45,993,000,000*	*45,993,000,000*	-
Term deposits with International Commercial Joint Stock Bank	*50,635,000,000*	*50,635,000,000*	-	*51,402,000,000*	*51,402,000,000*	-
Term deposits at Vietnam Prosperity Joint Stock Commercial Bank	*46,595,000,000*	*46,595,000,000*	-	*41,288,000,000*	*41,288,000,000*	-
Term deposits at Saigon - Hanoi Commercial Joint Stock Bank	*46,940,000,000*	*46,940,000,000*	-	*32,780,000,000*	*32,780,000,000*	-
Term deposits at other banks	*63,119,000,000*	*63,119,000,000*	-	*90,332,000,000*	*90,332,000,000*	-
Bonds of VPS Securities JSC	9,499,049,395	9,499,049,395	-	9,540,827,120	9,540,827,120	-
Interest on deposits and bonds	8,127,471,384	8,127,471,384	-	5,889,736,334	5,889,736,334	-

6.4 Investments in equity of other entities	30/6/2026 VND			01/01/2026 VND		
	Historical cost	Recoverable value	Provision	Historical cost	Recoverable value	Provision
Investments in joint ventures and associates	29,430,000,000	29,430,000,000	(1,203,872,123)	29,430,000,000	29,430,000,000	(1,203,500,638)

Detailed information on investments in associates as at 30/6/2026 is as follows:

Name of associates	Proportion of ownership (%)	Proportion of voting right (%)	Beneficial rate (%)	Charter capital (VND)	Historical cost (VND)	Recoverable value (VND)	Provision (VND)
GS-HP Sunflower International Village Corporation	40	40	40	94,048,163,210	13,310,000,000	13,310,000,000	-
Thanh Hung JSC	31	31	31	80,000,000,000	16,120,000,000	14,916,127,877	(1,203,872,123)
Total				**174,048,163,210**	**29,430,000,000**	**28,226,127,877**	**(1,203,872,123)**

Thanh Hung JSC has not fully contributed its charter capital in accordance with the 6th amended Enterprise Registration Certificate dated 26/3/2014.

The Company does not determine the fair value of investments due to the absence of specific guidance on fair value determination.

6.5 Provision for long-term financial investments	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
As at 01/01	**(1,203,500,638)**	**(1,481,571,478)**
Provision charged	(371,485)	(1,115,058)
Provisions utilized	-	-
As at 30/6	**(1,203,872,123)**	**(1,482,686,536)**

7. TRADE RECEIVABLES

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Provision value	Carrying amount	Provision value
Short-term	**48,034,186,960**	**-**	**61,199,537,226**	**-**
Trade receivables representing 10% or more of total trade receivables	45,043,214,387	-	58,260,030,912	-
GS-HP Sunflower International Village Corporation	*45,043,214,387*	-	*58,260,030,912*	-
Other trade receivables	2,990,972,573	-	2,939,506,314	-
Trade receivables from related parties (Details of each object, see Note 32)	45,043,214,387	-	58,260,030,912	-

8. OTHER RECEIVABLES

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Provision value	Carrying amount	Provision value
Short-term	**2,338,403,253**	**-**	**1,145,089,874**	**-**
Dividends and profit distribution receivables	2,133,228,362	-	1,023,228,362	-
Advances	128,000,000	-	43,397,198	-
Deposits	39,000,000	-	54,000,000	-
Other receivables	38,174,891	-	24,464,314	-

9. INVENTORIES

	30/6/2026 VND		01/01/2026 VND	
	Cost	Provision	Cost	Provision
Work in progress	171,381,653	-	-	-
Merchandise	179,685,521	-	209,861,107	-
Total	**351,067,174**	**-**	**209,861,107**	**-**

10. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery and equipment	Motor vehicles, transmission equipment	Management equipment and tools	Total
	VND	VND	VND	VND	VND
COST					
At 01/01/2026	**2,958,869,475**	**884,238,743**	**4,538,260,327**	**130,215,333**	**8,511,583,878**
Increase during the period	**-**	**41,749,074**	**992,487,273**	**50,925,926**	**1,085,162,273**
Purchase	-	41,749,074	992,487,273	50,925,926	1,085,162,273
Decrease during the period	**-**	**-**	**838,123,636**	**53,333,333**	**891,456,969**
Disposals	-	-	838,123,636	53,333,333	891,456,969
As at 30/6/2026	**2,958,869,475**	**925,987,817**	**4,692,623,964**	**127,807,926**	**8,705,289,182**
ACCUMULATED DEPRECIATION					
At 01/01/2026	**2,958,869,475**	**881,798,459**	**2,937,207,137**	**130,215,333**	**6,908,090,404**
Increase during the period	**-**	**4,639,976**	**308,344,722**	**141,461**	**313,126,159**
Depreciation for the period	-	4,639,976	308,344,722	141,461	313,126,159
Decrease during the period	**-**	**-**	**838,123,636**	**53,333,333**	**891,456,969**
Disposals	-	-	838,123,636	53,333,333	891,456,969
As at 30/6/2026	**2,958,869,475**	**886,438,435**	**2,407,428,223**	**77,023,461**	**6,329,759,594**
NET BOOK VALUE					
At 01/01/2026	**-**	**2,440,284**	**1,601,053,190**	**-**	**1,603,493,474**
As at 30/6/2026	**-**	**39,549,382**	**2,285,195,741**	**50,784,465**	**2,375,529,588**

The cost of tangible fixed assets that had been fully depreciated but were still in use as at 30/6/2026 was VND 3,919,990,218 (as at 01/01/2026: VND 4,761,247,187).

Details of tangible fixed assets with a value of 10% or more of the total value of tangible fixed assets:

	Cost	Accumulated depreciation	Carrying value
			30/6/2026 VND
Main production building, 2nd floor office	1,666,744,553	1,666,744,553	-
Vehicle Toyota Innova Cross	992,487,273	-	992,487,273

11. INVESTMENT PROPERTY

	01/01/2026 VND	Increase during the period VND	Decrease during the period VND	30/6/2026 VND
INVESTMENT PROPERTY FOR LEASE				
Cost	**155,757,200,265**	**-**	**-**	**155,757,200,265**
Lot S Van Cao Apartment Building	44,068,013,654	-	-	44,068,013,654
Lot Q Van Cao Apartment Building	87,657,353,240	-	-	87,657,353,240
Lot S Van Cao Complex Building	24,031,833,371	-	-	24,031,833,371
Accumulated depreciation	**106,628,018,377**	**2,595,043,626**	**-**	**109,223,062,003**
Lot S Van Cao Apartment Building	32,457,550,720	759,682,243	-	33,217,232,963
Lot Q Van Cao Apartment Building	58,593,285,555	1,514,028,609	-	60,107,314,164
Lot S Van Cao Complex Building	15,577,182,102	321,332,774	-	15,898,514,876
Net book value	**49,129,181,888**			**46,534,138,262**
Lot S Van Cao Apartment Building	11,610,462,934			10,850,780,691
Lot Q Van Cao Apartment Building	29,064,067,685			27,550,039,076
Lot S Van Cao Complex Building	8,454,651,269			8,133,318,495

The cost of fully depreciated investment property that remained leased out as at 30/6/2026 and 01/01/2026 was VND 46,256,778,916.

In accordance with Vietnamese Accounting Standard No. 05 - Investment Property, the fair value of investment property as at the end of the accounting period is required to be presented. However, the Company has not yet determined the fair value of its investment property as it has not had the conditions necessary to do so.

12. DEFERRED EXPENSES

	30/6/2026 VND	01/01/2026 VND
12.1 Short-term	**248,840,070**	**693,676,097**
Tools and supplies issued for use	103,184,674	414,441,443
Other items	145,655,396	279,234,654
12.2 Long-term	**8,182,433,442**	**9,709,368,970**
Tools and supplies issued for use	8,182,433,442	9,709,368,970

13. TRADE PAYABLES

	30/6/2026 VND	01/01/2026 VND
Short-term	**1,344,203,063**	**968,363,056**
Trade payables representing 10% or more of total payables	326,903,539	-
Vinh An Trading Investment and Transport Service Co., Ltd	*188,519,818*	-
Nhat Tien Steel JSC	*138,383,721*	-
Payables to other entities	1,017,299,524	968,363,056

14. DIVIDENDS AND PROFITS PAYABLE

	30/6/2026 VND	01/01/2026 VND
Dividends and profits payable (*)	20,685,717,000	20,685,717,000

(*) Cash dividends payable, expected to be paid in the last 6 months of 2026.

15. TAXES AND PAYABLES TO THE STATE BUDGET

	01/01/2026 VND	Payables arising during the period VND	Actual amount paid during the period VND	30/6/2026 VND
Short-term				
Value added tax	448,034,717	3,100,575,405	2,754,094,142	794,515,980
Excise duty	1,363,636	16,408,741	13,736,013	4,036,364
Corporate income tax	3,783,321,840	4,034,116,968	5,813,321,840	2,004,116,968
Personal income tax	92,366,077	1,507,225,042	1,476,610,517	122,980,602
Land and housing tax, land lease rental	(326,656,957)	761,416,262	587,873,905	(153,114,600)
Other taxes	-	369,362,323	369,362,323	-
Fees, charges and other payables	-	119,760,000	119,760,000	-
Total	**3,998,429,313**	**9,908,864,741**	**11,134,758,740**	**2,772,535,314**
Including:				
15.1 Payables	4,325,086,270			2,925,649,914
15.2 Receivables	326,656,957			153,114,600

16. ACCRUED EXPENSES

	30/6/2026 VND	01/01/2026 VND
Short-term	**1,785,610,146**	**194,514,397**
Accrued cost of construction works	1,785,610,146	-
Electricity and telephone charges	-	194,514,397

17. DEFERRED REVENUE

	30/6/2026 VND	01/01/2026 VND
Short-term	**75,476,433**	**-**
Unearned revenue from room rental	75,476,433	-

18. OTHER PAYABLES

	30/6/2026 VND	01/01/2026 VND
18.1 Short-term	**3,835,731,342**	**1,306,007,092**
Trade union fees	461,176,793	367,696,793
Payables for share purchases	2,197,949,200	-
Electricity, water and construction materials	840,131,109	284,938,741
Other payables	336,474,240	653,371,558
18.2 Long-term	**2,436,866,720**	**2,642,622,630**
Deposits received	2,436,866,720	2,642,622,630

19. BORROWINGS AND FINANCE LEASE LIABILITIES

	30/6/2026 VND	01/01/2026 VND
Short-term	**2,057,703,946**	**-**
Loans	2,057,703,946	-

Loans	**01/01/2026** **VND**	**Increase during the period** **VND**	**Decrease during the period** **VND**	**30/6/2026** **VND**
Short-term loans	**-**	**62,402,887,957**	**60,345,184,011**	**2,057,703,946**
SSI Securities JSC - Hanoi Branch (*)	-	62,402,887,957	60,345,184,011	2,057,703,946

(*) This is a short-term VND loan, bearing no interest until the end of the T+7 period. The loan is for investment in securities.

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONT'D) FORM NO. B09a - DN

20. OWNERS' EQUITY

STATEMENT OF CHANGES IN OWNERS' EQUITY

Description	Contributed capital VND	Share premium VND	Investment and development fund VND	Other equity funds VND	Retained earnings VND	Total VND
Opening balance	**206,857,170,000**	**45,565,123**	**58,691,651,494**	**10,235,829,384**	**290,688,447,689**	**566,518,663,690**
Increase during the period	-	-	**2,001,196,745**	-	**17,399,864,739**	**19,401,061,484**
Profit for the period	-	-	-	-	17,399,864,739	17,399,864,739
Profit distribution	-	-	2,001,196,745	-	-	2,001,196,745
Decrease during the period	-	-	-	-	**23,887,631,792**	**23,887,631,792**
Profit distribution	-	-	-	-	23,887,631,792	23,887,631,792
Closing balance	**206,857,170,000**	**45,565,123**	**60,692,848,239**	**10,235,829,384**	**284,200,680,636**	**562,032,093,382**

RETAINED EARNINGS

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
As at 01/01	**290,688,447,689**	**293,948,815,358**
Increase during the period	**17,399,864,739**	**11,683,071,792**
Profit for the period	17,399,864,739	11,683,071,792
Decrease during the period	**23,887,631,792**	**22,598,585,576**
Dividend distribution	20,685,717,000	20,685,717,000
Appropriation to the Investment and development Fund	2,001,196,745	1,912,868,576
Appropriation to the Bonus and welfare fund	1,200,718,047	-
As at 30/6	**284,200,680,636**	**283,033,301,574**

SHARES

	30/6/2026 Shares	01/01/2026 Shares
Authorised shares	20,685,717	20,685,717
Number of shares sold to the public	20,685,717	20,685,717
Ordinary shares	*20,685,717*	*20,685,717*
Number of outstanding shares	20,685,717	20,685,717
Ordinary shares	*20,685,717*	*20,685,717*
Par value of outstanding shares (VND per share)	10,000	10,000

21. OFF- INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

Bad debts written off	30/6/2026 VND	01/01/2026 VND
An Phu Villa Residential Area	1,369,049,350	1,915,743,350
Song Hong Shipbuilding Industry and Construct Co., ltd.	249,028,416	249,028,416
Hanoi Construction Investment & Export-Import Company (Zong seng)	50,000,000	50,000,000
Total	**1,668,077,766**	**2,214,771,766**

22. REVENUE

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue from sales and rendering of services	**35,436,501,598**	**29,507,686,762**
Revenue from sale of goods and rendering of services	29,068,657,287	20,800,874,386
Revenue from construction contracts	6,367,844,311	8,706,812,376
Revenue deductions	**2,788,761**	**-**
Trade discounts	2,788,761	-
Net revenues from sales and rendering of services	**35,433,712,837**	**29,507,686,762**
Revenue from related parties (details of each object are presented in Note 32)	63,525,000	5,695,790,736

23. COST OF GOODS SOLD

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of merchandise sold and services rendered	19,650,244,780	16,366,039,478
Cost of construction contracts	6,034,924,088	5,667,687,941
Total	**25,685,168,868**	**22,033,727,419**

24. FINANCIAL INCOME

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest income from deposits and bonds	13,826,866,167	8,652,097,394
Dividends and profits distributed	1,354,000,000	1,785,000,000
Gain on disposal of trading securities	4,887,213,350	2,066,860,660
Foreign exchange gain	-	93,817
Total	**20,068,079,517**	**12,504,051,871**

25. FINANCIAL EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Borrowing costs	189,008	6,135
Loss on disposal of trading securities	36,446,663	820,046,123
Allowances for decline in value of trading securities and investment losses	6,834,273,367	4,704,848,413
Other financial expenses	6,886,729	-
Total	**6,877,795,767**	**5,524,900,671**

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
26.1 Selling expenses	**1,053,122,601**	**189,553,753**
Commission and brokerage expenses	1,544,263,281	95,977,397
Reversal of provision for construction warranties	(491,140,680)	-
Other selling expenses	-	93,576,356
26.2 General and administrative expenses	**3,269,149,165**	**3,103,597,670**
Staff expenses	1,943,568,478	2,097,940,139
Other administrative expenses	1,325,580,687	1,005,657,531

27. OTHER INCOME

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Proceeds from disposals of fixed assets	325,981,818	-
Proceeds from disposal of scrap materials	4,551,818	58,883,474
Late payment interest and interest on advances for construction works	1,935,541,018	2,456,976,335
Reversal of provision for construction warranties	-	496,273,885
Other items	551,351,100	20,870,000
Total	**2,817,425,754**	**3,033,003,694**

28. PRODUCTION AND BUSINESS EXPENSES BY NATURE

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Material expenses	3,714,686,952	5,428,976,391
Labour costs	9,972,943,923	10,174,187,097
Depreciation expenses	2,908,169,785	2,933,924,071
Other expenses	11,760,464,040	4,659,774,251
Total	**28,356,264,700**	**23,196,861,810**

29. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Accounting profit before tax (1)	**21,433,981,707**	**14,182,784,982**
Increases (2)	***90,603,133***	***100,780,966***
Depreciation expenses for motor vehicles in excess of the prescribed limit	90,603,133	90,603,134
Other non-deductible expenses	-	10,177,832
Deductions (3)	***1,354,000,000***	***1,785,000,000***
Dividends and profits distributed	1,354,000,000	1,785,000,000
Total taxable profit (4)=(1)+(2)-(3)	**20,170,584,840**	**12,498,565,948**
Corporate income tax rate (5)	20%	20%
Current corporate income tax expense (6)=(4)+(5)	**4,034,116,968**	**2,499,713,190**

30. EARNINGS PER SHARE

<u>**Basic earnings per share**</u>	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Profit after corporate income tax (1)	17,399,864,739	11,683,071,792
Increases in adjustments (2a)	-	-
Deductions (2b)	-	-
Profit used to calculate basic earnings per share (3=1+2a-2b)	**17,399,864,739**	**11,683,071,792**
Weighted average number of ordinary shares to calculate basic earnings per share (4)	20,685,717	20,685,717
Basic earnings per share (5)=(3)/(4)	**841**	**565**

As there are no potential ordinary shares from convertible instruments that could dilute the value of shares, there is no indication that diluted earnings per share would be lower than basic earnings per share.

31. SUBSEQUENT EVENTS

The Board of Management confirms that, in its opinion, in all material respects, no unusual events have occurred subsequent to the end of the accounting period that would affect the financial position and operations of the Company and require adjustment or disclosure in the financial statements for the accounting period from 01/01/2026 to 30/6/2026.

32. RELATED PARTY INFORMATION

Remuneration of the Board of Directors, the Supervisory Board and the Board of Management:

Full name	Position	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Mr. Pham Ky Hung	Chairman of the BOD (prior to 10/7/2026)	310,224,000	292,154,000
Mr. Pham Duc Duy	Chairman of the BOD (from 10/7/2026) Vice Chairman of the BOD (prior to 10/7/2026)	506,483,222	392,148,000
Ms. Nguyen Thi Thuy	Deputy General Director Vice Chairman of the BOD (from 10/7/2026) Member of the BOD (prior to 10/7/2026)	221,886,000	408,562,667
Ms. Bui Thi Ngoc Anh	Member of the BOD General Director	388,729,334	304,526,000
Ms. Dao Thanh Binh	Member of the BOD	239,280,615	240,396,000
Mr. Bui Thanh Hai	Deputy General Director (resigned on 01/4/2026)	145,520,000	123,728,333
Mr. Bui Ngoc Xuan	Deputy General Director (appointed on 15/4/2026)	42,361,538	-
Mr. Nguyen Hoang Hiep	Head of the Supervisory Board	49,163,000	48,754,000
Ms. Tran Thi Minh Thu	Member of the Supervisory Board	77,582,000	83,486,259
Ms. Tran Hong Van	Member of the Supervisory Board	142,953,481	128,077,000

Related party transactions	Relationship	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
GS-HP Sunflower International Village Corporation	**Associates**		
Construction revenue		63,525,000	5,695,790,736
Late payment interest on construction works		1,935,541,018	2,456,976,335

Balances with related parties	Relationship	30/6/2026 VND	01/01/2026 VND
GS-HP Sunflower International Village Corporation	**Associates**		
Short-term trade receivables		45,043,214,387	58,260,030,912
Dividend receivables		1,023,228,362	1,023,228,362

33. SEGMENT REPORTING

Business segments

For management purposes, the Company's organisational structure is divided into 02 operating segments: construction and services. The Company prepares segment reporting based on these 02 business segments.

The principal activities of the above two business segments are as follows:

- Construction segment: construction of works under contracts.
- Service segment: leasing of real estate and restaurant operations.

Segment information on the Company's business operations is as follows:

Statement of financial position as at 30/6/2026

	Construction VND	Services VND	Total VND
Assets			
Segment assets	45,043,214,387	54,812,441,551	99,855,655,938
Unallocated assets			508,829,298,152
Total			**608,684,954,090**
Liabilities			
Segment liabilities	6,566,655,370	7,692,277,558	14,258,932,928
Unallocated liabilities			32,393,927,780
Total			**46,652,860,708**

Statement of income from 01/01/2026 to 30/6/2026

	Construction VND	Services VND	Total VND
Net revenue	6,367,844,311	29,065,868,526	35,433,712,837
Cost of goods sold	6,034,924,088	19,650,244,780	25,685,168,868
Financial income			20,068,079,517
Financial expenses			6,877,795,767
Selling and general and administrative expenses			4,813,412,446
Profit from operating activities			18,125,415,273
Other income (expenses)			3,308,566,434
Profit before tax			21,433,981,707
Corporate income tax expenses			4,034,116,968
Profit after tax			**17,399,864,739**

Statement of financial position as at 01/01/2026

	Construction VND	Services VND	Total VND
Assets			
Segment assets	58,260,030,912	71,319,914,058	129,579,944,970
Unallocated assets			474,922,373,395
Total			**604,502,318,365**
Liabilities			
Segment liabilities	2,896,920,478	2,642,622,630	5,539,543,108
Unallocated liabilities			32,444,111,567
Total			**37,983,654,675**

Statement of income for the period from 01/01/2025 to 30/6/2025

	Construction VND	Services VND	Total VND
Net revenue	8,706,812,376	20,800,874,386	29,507,686,762
Cost of goods sold	5,667,687,941	16,366,039,478	22,033,727,419
Financial income			12,504,051,871
Financial expenses			5,524,900,671
Selling and general and administrative expenses			3,293,151,423
Profit from operating activities			11,159,959,120
Other income (expenses)			3,022,825,862
Profit before tax			14,182,784,982
Corporate income tax expenses			2,499,713,190
Profit after tax			**11,683,071,792**

Geographical segments

The Company operates solely within the geographical area of Vietnam. Accordingly, the Company does not present segment reporting by geographical area.

34. COMPARATIVE FIGURES

The comparative figures are the audited financial statements for 2025 and the reviewed interim financial statements for the accounting period from 01/01/2025 to 30/6/2025, reviewed by An Viet Auditing Company Limited and restated in accordance with current regulations to conform with the figures for the current period.

Approved, 12 August 2026

Preparer	Chief accountant	General Director
Vu Thi Van Thuong	Luu Thi Phuong	Bui Thi Ngoc Anh

M.S.D.N: 0200509429 CÔNG TY CỔ PHẦN XÂY DỰNG SỐ 3 HẢI PHÒNG THÀNH PHỐ HẢI PHÒNG