AASCS

CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN & KIỂM TOÁN PHÍA NAM
SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES COMPANY LIMITED (AASCS)

Digitally signed by CÔNG TY CỔ PHẦN GẠCH NGÓI CAO CẤP
Date: 2026.08.14 19:44:33+07'00'

HIGH GRADE BRICK TILE CORPORATION

Reviewed interim financial statements

For the six-month period ended 30 June 2026

(Vietnamese reports are the official reports to reference)

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 • Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of High Grade Brick Tile Corporation presents the Company's interim financial statements for the first 6 months of year 2026, ended 30 June 2026.

High Grade Brick Tile Corporation ("the Company"), equitized from the High Grade Brick Tile Factory under Binh Duong Building Materials and Construction Company (now Binh Duong Building Materials and Construction Corporation) operates under the Business Registration Certificate and Tax Identification Number 3700762464 (with the 12th amended registration issued on May 02, 2024) with a charter capital of VND 50,161,240,000, issued by the Business Registration Office of the Department of Planning and Investment of Binh Duong Province.

As of 30 June 2026, the Company's actual contributed capital amounts to VND 50,161,240,000.

Head Office Address	: 246 Cay Cham Quarter, Tan Khanh Ward, Ho Chi Minh City.	
Phone	: 0274.3.658.278	Fax: 0274.3.625.379
Legal Representative	: Mr. Nguyen An – Director	

The Company operates subsidiary branches as follows:

- Non-Fired Brick Plant Branch of High Grade Brick Tile Corporation: Branch code 3700762464-001, initially registered on August 13, 2013, by the Department of Planning and Investment of Binh Duong Province, located in Dong Chinh Hamlet, Phuoc Hoa Commune, Ho Chi Minh City. Due to limited demand for non-fired bricks, the Company has deferred the construction of this plant.
- Binh Phuoc Branch High Grade Brick Tile Corporation: Operating under Branch Registration Certificate No. 3700762464-002, initially registered on March 13, 2017, by the Department of Planning and Investment of Binh Phuoc Province. Located in Hamlet 1, Dong Phu Commune, Dong Phu District, Ho Chi Minh City. The branch focuses on the production and trading of various types of construction stone (excluding stone quarrying). Production has ceased, and the Company is processing the dissolution of the Binh Phuoc Branch according to Resolution No. 05/04/NQ-HĐQT dated August 12, 2022.

Primary Business Activities:

- Mining of clay for tile manufacturing;
- Extraction of sand and related construction materials (subject to approval from regulatory authorities);
- Production of tiles using the Tuynel kiln method;

Events after the first 6 months of year 2026

The Board of Management confirmed that there have been no significant events occurring after date 30/06/2026 and up to the date of preparing this report which would require adjustments or disclosures to be made in the interim financial statements.

The Board of Directors, Supervisory Board, Board of Management and Chief Accountant

The composition of the Board of Directors, Supervisory Board, Board of Management and Chief Accountant during the six-month period and as of the date of this statement is as follows:

Board of Directors

Full name	Nationality	Position	Appointed	
- Mr. Mai Van Chanh	Vietnam	Chairman	24/04/2026	(Reappointment)
- Mr. Pham Hoan Vu	Vietnam	Member	24/04/2026	(Reappointment)
- Mr. Pham Ngu Co	Vietnam	Member	24/04/2026	(Reappointment)
- Mr. Huynh Thanh Son	Vietnam	Member	22/04/2021	(Term expired)
- Mr. Tran Thien The	Vietnam	Member	24/04/2026	(Reappointment)
- Mr. Vu Kim Chien	Vietnam	Member	22/04/2021	

Supervisory Board

Full name	Nationality	Position	Appointed	
- Mr. Nguyen Hong Chau	Vietnam	Head of Board	24/04/2026	(Reappointment)
- Mrs. Nguyen Thi Anh	Vietnam	Member	24/04/2026	(Reappointment)
- Mrs. Mai Thi Thanh Thuy	Vietnam	Member	24/04/2026	(Reappointment)

Board of Management

Full name	Nationality	Position	Appointed
- Mr. Nguyen An	Vietnam	Director	25/03/2024

Chief Accountant

Full name	Nationality	Appointed
- Mr. Hua Ngoc Chinh	Vietnam	01/12/2006

Auditor

The auditors of Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCs) has been appointed to review the Company's interim financial statements for the six-month period ended 30 June 2026.

MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS:

The Board of Management is responsible for the interim financial statements of the Company which give a true and fair view of the financial position of the Company and of the results of its operations and its cash flows for the six-month period then ended. In preparing these financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Applicable accounting standards have been followed, no material departures need to be disclosed and explained in the interim financial statements;

- Prepare the interim financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business;

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management does hereby state that, in its opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2026 and of the results of its operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the interim financial statements.

Ho Chi Minh City, 14 August 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

DIRECTOR

M.S.D.N: 3700762464-C.T.C.P
CÔNG TY CỔ PHẦN GẠCH NGÓI CAO CẤP
TP. TÂN UYÊN-T. BÌNH DƯƠNG

NGUYEN AN

APPROVAL OF INTERIM FINANCIAL STATEMENTS

We, the Board of Directors of High Grade Brick Tile Corporation, approve our interim financial statements for the first 6 months of year 2026, ended 30 June 2026.

Ho Chi Minh City, 14 August 2026

ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRMAN

M.S.D.N: 3700762464-C.T.C.P
CÔNG TY CỔ PHẦN GẠCH NGÓI CAO CẤP
TP. TÂN UYÊN-T. BÌNH DƯƠNG

MAI VAN CHANH

No: 687 /BCSX/TC/2026/AASCs

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To : SHAREHOLDERS, BOARD OF DIRECTORS AND BOARD OF MANAGEMENT
HIGH GRADE BRICK TILE CORPORATION

We have reviewed the accompanying financial statements of High Grade Brick Tile Corporation ("the Company") as prepared on 14 August 2026 and set out on page 06 to 38, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income and the interim statement of cash flows and the notes thereto for the six-month period then ended.

The Board of Management' Responsibility

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

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 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 give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial statements.

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Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

Ho Chi Minh City, 14 August 2026

Southern Auditing and Accounting Financial Consulting Services Company Limited - AASCs

Deputy Director

Le Dinh Ai

Audit Practising Registration Certificate:
3770-2023-142-1

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

Unit: VND

Items	Codes	Notes	30/06/2026	01/01/2026
(1)	(2)	(3)	(4)	(5)
A. CURRENT ASSETS	**100**		**16,539,269,101**	**13,104,929,641**
I. Cash and cash equivalents	**110**	**6.1**	**9,163,714,193**	**9,027,840,884**
1. Cash	111		4,038,565,260	2,695,669,549
2. Cash equivalents	112		5,125,148,933	6,332,171,335
II. Short-term investments	**120**	**6.2**	**1,500,000,000**	**-**
1. Held to maturity investments	123		1,500,000,000	-
III. Short-term receivables	**130**		**499,996,201**	**780,978,874**
1. Short-term trade receivables	131	**6.3**	1,688,141,877	1,658,110,921
2. Short-term prepayments to suppliers	132		18,400,000	503,000,600
3. Other short-term receivables	135		151,817,238	16,099,401
4. Short-term provisions for doubtful debts	136	**6.3**	(1,358,362,914)	(1,396,232,048)
IV. Inventories	**140**	**6.4**	**4,694,936,141**	**2,770,309,164**
1. Inventories	141		4,694,936,141	2,770,309,164
V. Other current assets	**160**		**680,622,566**	**525,800,719**
1. Short-term deferred expenses	161		95,094,933	-
2. Value-added tax deductible	162		62,233,632	62,233,632
3. Taxes and other receivables from the States	163	**6.11**	523,294,001	463,567,087
B. LONG-TERM ASSETS	**200**		**69,196,633,423**	**72,790,001,285**
I. Long-term receivables	**210**	**6.5**	**2,291,271,319**	**2,216,726,082**
1. Other long-term receivables	215		2,291,271,319	2,216,726,082
II. Fixed assets	**220**		**2,029,860,796**	**713,025,540**
1. Tangible fixed assets	221	**6.6**	2,029,860,796	713,025,540
- Historical costs	222		22,634,018,400	21,184,018,400
- Accumulated depreciation	223		(20,604,157,604)	(20,470,992,860)
III. Other long-term assets	**270**		**64,875,501,308**	**69,860,249,663**
1. Long-term deferred expenses	271	**6.7**	64,694,978,865	69,682,569,530
2. Deferred tax assets	272	**6.8**	180,522,443	177,680,133
TOTAL ASSETS (280=100+200)	**280**		**85,735,902,524**	**85,894,930,926**

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

Unit: VND

Items	Codes	Notes	30/06/2026	01/01/2026
(1)	(2)	(3)	(4)	(5)
C. LIABILITIES	**300**		**15,289,856,247**	**13,563,618,406**
I. Short-term liabilities	**310**		**14,387,244,026**	**12,675,217,738**
1. Short-term trade payables	311	**6.9**	2,201,091,171	533,486,100
2. Short-term prepayments from customers	312	**6.10**	134,304,346	172,230,134
3. Dividends and profits payables	313		1,003,178,732	-
4. Short-term taxes and other payables to the States	314	**6.11**	8,724,037,653	8,657,400,425
5. Payables to employees	315		883,587,878	1,069,883,300
6. Short-term accrued expenses	316	**6.12**	268,464,401	176,687,955
7. Other short-term payables	320	**6.13**	997,602,299	1,584,129,810
8. Bonus and welfare funds	323		174,977,546	481,400,014
II. Long-term liabilities	**330**		**902,612,221**	**888,400,668**
1. Long-term provisions	343	**6.14**	902,612,221	888,400,668
D. D. OWNER'S EQUITY	**400**	**6.15**	**70,446,046,277**	**72,331,312,520**
1. Owners' equity	411		50,161,240,000	50,161,240,000
- Ordinary shares with voting rights	411a		50,161,240,000	50,161,240,000
- Preference shares	411b		-	-
2. Treasury shares	415		(730,457,045)	(730,457,045)
3. Development and investment funds	418		20,167,187,758	20,167,187,758
4. Undistributed earnings	420		848,075,564	2,733,341,807
- Undistributed earnings by the end of prior year	420a		-	833,513,552
- Undistributed earnings of current year	420b		848,075,564	1,899,828,255
TOTAL RESOURCES (440=300+400)	**440**		**85,735,902,524**	**85,894,930,926**

Approved, 14 August 2026

Prepared by	Chief Accountant	Legal Representative
Hua Ngoc Chinh	Hua Ngoc Chinh	Nguyen An

CÔNG TY CỔ PHẦN GẠCH NGÓI CAO CẤP

INTERIM STATEMENT OF INCOME

For the accounting period from 1 January 2026 to 30 June 2026

Unit: VND

Items	Codes	Notes	First 6 months of year 2026	First 6 months of year 2025
(1)	(2)	(3)	(4)	(5)
1. Revenues from sales and services rendered	01	**7.1**	22,779,087,919	16,931,451,258
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10=01-02)	**10**	**7.1**	**22,779,087,919**	**16,931,451,258**
4. Costs of goods sold and services rendered	11	**7.2**	19,219,957,458	11,541,830,914
5. Gross profit from sales and services rendered (20=10-11)	**20**		**3,559,130,461**	**5,389,620,344**
6. Gains/Losses from the retirement or disposal of investment property	**21**			
7. Finance income	22	**7.3**	60,813,201	25,010,481
8. Finance expenses	23	**7.4**	-	78,217,808
- In which: Borrowing costs	*24*		-	*78,217,808*
9. Selling expenses	25	**7.5**	410,167,659	405,781,162
10. General and administrative expenses	26	**7.6**	1,922,436,244	1,824,148,761
11. Operating profit {30=20+21+(22-23)-(25+26)+27}	**30**		**1,287,339,759**	**3,106,483,094**
12. Other income	31	**7.7**	4,875,000	8,509,089
13. Other expenses	32	**7.8**	-	148,993
14. Other loss (40=31-32)	**40**		**4,875,000**	**8,360,096**
15. Accounting profit before tax (50=30+40)	**50**		**1,292,214,759**	**3,114,843,190**
16. Current corporate income tax expenses	51	**7.9**	222,092,473	634,299,757
17. Deferred tax expenses	52	**7.10**	(2,842,310)	(6,373,666)
18. Net profit after tax (60=50-51-52)	**60**		**1,072,964,596**	**2,486,917,099**
19. Basic earnings per share	70	**7.11**	181	419
20. Diluted earnings per share	71	**7.12**	181	419

Approved, 14 August 2026

Prepared by	**Chief Accountant**	**Legal Representative**
Hua Ngoc Chinh	**Hua Ngoc Chinh**	**Nguyen An**

CÔNG TY CỔ PHẦN GẠCH NGÓI CAO CẤP
TP. TÂN UYÊN - T. BÌNH DƯƠNG

INTERIM STATEMENT OF CASH FLOW

(Direct method)

For the accounting period from 1 January 2026 to 30 June 2026

Unit: VND

Items	Codes	Notes	First 6 months of year 2026	First 6 months of year 2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Proceeds from sales and services rendered and other revenues	01		24,601,995,860	21,401,110,357
2. Expenditures paid to suppliers	02		(11,453,169,786)	(7,455,913,341)
3. Expenditures paid to employees	03		(4,555,190,100)	(3,253,399,000)
4. Paid interests	04		-	(327,010,272)
5. Paid enterprise income tax	05		(614,805,818)	(490,000,000)
6. Other proceeds from operating activities	06		10,664,857	272,115,000
7. Other expenditures on operating activities	07		(3,502,821,301)	(5,763,215,353)
Net cash flows from operating activities	***20***		***4,486,673,712***	***4,383,687,391***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(548,000,000)	-
2. Expenditures on loans and purchase of debt instruments from other entities	23		(1,500,000,000)	-
3. Proceeds from interests, dividends and distributed profits	27		64,430,507	25,010,481
Net cash flows from investing activities	***30***		***(1,983,569,493)***	***25,010,481***
III. CASH FLOWS FROM FINACIAL ACTIVITIES				
1. Repayment of principal	34		-	(3,600,000,000)
2. Dividends and profits paid to owners	36		(2,367,230,910)	-
Net cash flows from financial activities	***40***		***(2,367,230,910)***	***(3,600,000,000)***
Net cash flows during the period (50=20+30+40)	**50**		**135,873,309**	**808,697,872**
Cash and cash equivalents at the beginning of the period	**60**	**6.1**	**9,027,840,884**	**3,937,999,063**
Cash and cash equivalents at the end of period (70=50+60+61)	**70**	**6.1**	**9,163,714,193**	**4,746,696,935**

Approved, 14 August 2026

Prepared by	Chief Accountant	Legal Representative
Hua Ngoc Chinh	Hua Ngoc Chinh	Nguyen An

CÔNG TY CỔ PHẦN GẠCH NGÓI CAO CẤP
M.S.D.N: 370076246 C.T.C.P
TP. TÂN UYÊN - T. BÌNH DƯƠNG

1. OPERATION CHARACTERISTICS OF THE COMPANY

Form of ownership: Joint Stock Company

High Grade Brick Tile Corporation ("the Company"), equitized from the High Grade Brick Tile Factory under Binh Duong Building Materials and Construction Company (now Binh Duong Building Materials and Construction Corporation) operates under the Business Registration Certificate and Tax Identification Number 3700762464 (with the 12th amended registration issued on 02 May 2024) with a charter capital of VND 50,161,240,000, issued by the Business Registration Office of the Department of Planning and Investment of Binh Duong Province.

As of 30 June 2026, the Company's actual contributed capital amounts to VND 50,161,240,000.

Principal activities:

- Production of Bricks and Tiles using Tuynel Kiln;
- Wholesale of Construction Bricks, Tiles, Stones, Sand, and Gravel (excluding inland waterway operations);
- Construction of Tuynel Kiln;
- Consulting and Technology Transfer for Clay Brick and Tile Firing using Tuynel Kiln;

Business fields:

The Company's principal activities are the production of high-quality construction bricks and tiles, the extraction of clay for brick and tile production, and supplying these products to other manufacturers. At the Binh Phuoc branch, the primary activities involved the production and trading of construction stones, which have been suspended since July 2022. Currently, the Company is in the process of dissolving the Binh Phuoc branch in accordance with Resolution No. 05/04/NQ-HDQT dated 12 August 2022, issued by the Board of Directors.

Operating cycle : 12 months.

The number of Company's employees as at 30 June 2026 was 50 employees (31 December 2025: 45 employees).

2. ACCOUNTING PERIOD AND ACCOUNTING MONETARY UNIT

2.1. Financial year

The Company's first accounting period commenced on 01 December 2006, and ended on 31 December 2007.

Subsequent accounting periods of the Company commence on January 1 and end on December 31 of each year.

2.2. Accounting currency

The financial statements are prepared in Vietnam Dong (VND) which is also the Company's accounting currency.

3. APPLIED ACCOUNTING SYSTEM

3.1. Applied accounting system:

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the accounting regime applicable to enterprises ("Circular 99"). Circular 99 supersedes the previous guidance on the accounting regime for enterprises prescribed under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"), as amended by subsequent circulars. Circular 99 is effective from 1 January 2026 and is applicable to annual accounting periods beginning on or after 1 January 2026.

3.2. Form of accounting records

The Company's applied accounting documentation system is the computerized General Journal system.

4. Announcement on compliance with Vietnamese accounting standards and system

The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. The financial statements are prepared and presented in accordance with the regulations of standards, circulars guiding the implementation of current standards and accounting regimes being applied.

5. APPLIED ACCOUNTING POLICIES

5.1. Principles of recording cash

Recognition of cash:

Cash consists of: cash on hand, cash in banks and cash in transit; Specifically, for cash and cash equivalents of the Company that are restricted in use, they are not presented under this item but must be presented under other current and non-current asset items on the financial statements

Principles of recording cash equivalents: Cash equivalents are short-term high liquid investments with an original maturity of less than 3 months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value from the date of purchase to the date of presenting financial statements.

Principles and methods of converting other currencies

Transactions denominated in foreign currencies are translated into Vietnam Dong at the actual exchange rate at the date of the transaction.

At the end of the accounting period, bank deposits and receivables denominated in foreign currencies are evaluated at the buying exchange rate, while payables denominated in foreign currencies are assessed at the selling exchange rate of the bank where the Company maintains its transaction accounts.

5.2. Principles of recording trade receivables

Recording Principles

All receivables must be recorded in detail by aging, by each client and in original currency and other details depending on the management request of the Company.

The classification of receivables must be managed as belows

- Trade receivables: commercial receivable arising from trading activities between the Company and its buyers: selling goods, rendering services, disposal of assets, exported receivable of consigner through the consignee;

- Other receivables: receivables neither commercial nor relevant to trading activities.

For the preparation of financial statements, the receivables must be classified as belows:

- Having maturity not exceeding 12 months or 01 normal production period are recorded as short-term.

- Having maturity over 12 months or 01 normal production period are recorded as long-term.

Provision for doubtful debts: Provision for doubtful debts represents the estimated loss value of receivables that are likely to be non-payment by customers for receivables at the time of preparing the Financial Statements.

5.3. Principles of recording trade receivables

Recording Principles

All receivables must be recorded in detail by aging, by each client and in original currency and other details depending on the management request of the Company.

The classification of receivables must be managed as belows

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- Having maturity over 12 months or 01 normal production period are recorded as long-term.

Provision for doubtful debts: Provision for doubtful debts represents the estimated loss value of receivables that are likely to be non-payment by customers for receivables at the time of preparing the Financial Statements.

5.4. Principles of recording inventories

Recognition principles: Inventories are stated at historical cost. Where the net realizable value is lower than historical cost, inventories must be recorded at net realizable value. The cost of inventories comprise all costs of purchase, costs of conversion and other directly relevant costs arised in bringing the inventories to their current locations and conditions.

The cost of externally purchased inventories includes the purchase price, non-refundable taxes, transportation, handling, storage costs incurred during the purchase process, and other costs directly attributable to the acquisition of inventories.

The cost of inventory produced by the entity includes direct raw material costs, direct labor costs, fixed manufacturing overhead costs and variable manufacturing overhead costs incurred during the production process transform raw materials into finished products.

Costs excluded from the historical cost of inventories are:

- Trade discounts and discounts on purchased goods due to improperly purchased goods and quality.

- Cost of raw materials, labor costs and other production and business expenses incurred above the normal level.

- Cost of inventory preservation excluding the cost of inventory preservation necessary for the next production process and the cost of inventory preservation incurred during the purchase process.

- Selling expenses.

- General and administrative expenses.

Accounting methods for determining value of closing inventory: The cost of inventory at the year-end is calculated by: Weighted average method.

Accounting methods for inventory: Inventory is recorded by: Perpetual inventory system.

Provisions for inventories: Provision for devaluation of inventories is established at the end of the accounting period as the difference between the original price of inventories and their net realizable value.

5.5. Principles of recording and depreciation tangible fixed assets, amortisation intangible fixed assets and investment properties

Principles of recording tangible fixed assets, intangible fixed assets

Tangible fixed assets, intangible fixed assets are recorded at historical cost. During the using process, tangible fixed assets, intangible fixed assets are tracked in detail at historical cost, accumulated depreciation or amortisation and net book value.

Method of depreciation of tangible fixed assets, financial leased fixed assets: Depreciation and amortization are calculated on a straight-line method.

The useful life are estimated as follows:

Buildings, structures	12	years
Machinery, equipment	08	years
Office equipment	08	years
Transportation equipments	08	years

5.6. Principle of capitalization of borrowing costs and other expenses

Principle of capitalization of borrowing costs:

Borrowing costs that are directly attributable to the investment in the construction or production of a work-in-progress are included in the value of the asset (capitalized), including interest on the loan, allocation of discounts or premium when issuing bonds, additional costs incurred related to process of loan procedures.

Capitalization of borrowing costs will be suspended for periods during which investment in construction or production of a work-in-progress is disrupted, unless such interruption is necessary.

Capitalization of borrowing costs ends when substantially necessary activities for the preparation of the work-in-procress asset for its intended use or sale have been completed. Borrowing costs incurred will then be recorded as production and business expenses in the period when incurred.

Income arising from the temporary investment of separate loans pending their use for the purpose of obtaining work-in-procress assets, must be deducted (-) from borrowing costs incurred when capitalizing.

Borrowing costs capitalized during the period must not exceed the total amount of borrowing costs incurred during the period. Loan interests and discount or premium allocations capitalized in each period must not exceed the actual interest incurred and the discount or premium allocations for that period.

Principle of capitalization of other expenses:

- **Principle of capitalization of prepaid expenses:** Prepaid expenses allocated to investment in capital construction, renovation and upgrading of fixed assets during the period are capitalized into fixed assets being invested or renovated or upgraded.

- **Principles of capitalization of other expenses:** Other expenses in service of investment in capital construction, renovation and upgrading of fixed assets in the period are capitalized into fixed assets being invested or renovated or upgraded.

5.7. Principles of recording deferred expenses

The calculation and allocation of prepaid expenses to operating expenses for each accounting period must be based on nature and extent of each type of expenses to select appropriate and consistent method and criteria.

Each prepaid expense incurred shall be kept records in details, and allocated to objects subject to expenses of each accounting period and residual expenses, which have not been allocated to expenses.

The prepaid expenses of great value to be allocated in the quarters, but with maturity less than 01 fiscal year, or within a normal production cycle they are recognized as short-term prepaid expenses, other expenses prepaid expenses over 12 months or over a normal production cycle is presented as long-term prepaid expenses.

5.8. Principles of recording payables

Recording principles

All payables are monitored in detail by remaining payment term, by payable object, type of payable original currency and other details depending on the management request of the Company.

The classification of payables is made according to the following principles:

- Trade payables: commercial payables arising from transactions of purchase, services, assets and payables when importing though consigner;

- Other payables: Include nontrade payables, not related to buying-selling transactions.

Classification of payables when preparing the financial statements according to the following principles:

- Accounts payable with the remaining payment period not exceeding 12 months or within a production and business cycle are classified as short-term.

- Accounts payable with remaining payment period of more than 12 months or more than 1 business cycle are classified as long-term.

5.9. Principles of recording accrued expenses

Accrued expenses include those made for goods, sevices received from suppliers in the accounting year but not yet paid due to the lack of receipts or supporting documents, are recognised as manufacturing and operating expense in the reporting year based on the term stated in the respective contract.

5.10. Principles of recording ower's equity

Owner's equity is stated at actually contributed capital of owners and monitored detailed each organization, individual to participate in contribution of capital.

When the investment license defining the charter capital of the enterprise is determined in foreign currency equivalent to an Vietnam dong amount, determining the contributed capital by investors in foreign currencies is based on the amount of foreign currency actually contributed.

In case of receipt of contributed capital in asset, owner's capital must be recorded an increase according to revaluated prices of assets accepted by capital contributors. Intangible assets such as brands, trademarks, trade names, rights of development of projects ... shall only be recorded an increase the contributed capital if relevant law provisions allow.

For joint-stock company, contributed capital of the shareholders is recorded according to actual price of stock issuance, but is recorded in detail in two separate criterions:

- Contributions from owners are recorded according to par value of shares;

- Share premium shall record the difference between the par value and issue price of shares."

In addition, share premium shall record the difference between price of repurchasing of treasury stocks and the re-issue price of treasury stocks.

Option of conversion of bonds into shares arising when company issue bonds that can be converted into a certain number of shares shall be prescribed in issuance plan. The value of the capital component of the convertible bond is defined as the difference between the total sums received from the issuance of convertible bonds and the value of the debt component of convertible bonds. At the time of initial recording, the value of stock options of convertible bonds is recorded separately in owner's capital. At the bond maturity, accountants shall record this option as capital stock premium.

Other capital shall recordoperating capital set up additionally from the result of business activities or given as gifts, presents, financing and asset revaluation (according to current regulations).

5.11. Principles of recording revenue

Revenue from sale of goods should be recognised when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;

- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;

- The amount of revenue can be measured relatively certain;

- The economic benefits from the transactions of sales of goods have flown or will flow into the Company;

- The relevant costs of sales of goods transaction can be determined.

Revenue from rendering of services:

Revenue from rendering of services is recognised when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, each period's revenue should be recognised by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;

- It is probable that the economic benefits associated with the transaction will flow to the Company;

- The stage of completion of the transaction at the balance sheet date can be measured reliably;

- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably. The stage of completion of a transaction may be determined by surveys of work completed method.

Principles of revenue recognition from financial income:

Revenue arising from interest, dividends, distributed profits and other financial incomes is recognized when the following two (2) conditions are satisfied simultaneously:

- It is probable to get economic benefits from the transaction;

- The revenue can be measured reliably.

Principles of revenue recognition from other income:

This account is used to record other income, revenues not from operating activity of business: revenues from transferring, liquidating fixed assets; collecting contractual fine from customer; Collecting compensation of third parties in order to make up lost assets; collecting doubtful debts which have been written off; collecting doubtful debts which have been written off; revenues in cash or in kind from gifts donated by organization individuals; etc.

5.12. Recognition of cost of goods sold

Cost of goods sold record cost of goods, products, services, investment property, costs of production of construction products which are sold during the period and costs relating to business of investment property, etc.

For the value of inventory lost, accountants must account immediately into the cost price of goods sold after deducting compensation (if any).

For the cost of direct materials consumed in excess of normal level, labor costs, fixed manufacturing overhead costs not allocated to the value of products in stock, accountants must account into the cost price of goods sold after deducting compensation (if any) even if products, goods have not been determined to be consumed.

5.13. Recognition of financial expenses

Recognition of financial expenses:

- Expenses or losses relating to financial investment activities;

- The cost of lending and borrowing;

- Loss due to foreign exchange differences arising from transactions relating to foreign currencies;

- Provision for decline in value of trading securities.

The above items are recorded by the total amount arising within the period without compensation to financial revenue.

5.14. Recognition of selling expenses, general administration expenses

Selling expenses is used to record expenses actually incurred in process of selling products, goods, providing services.

General administration expenses is used to record overhead costs of business including salary expenses of business' administrative staffs, susch as salary social insurance, medical insurance, labor union expenses, unemployment insurance of administrative staff; expenses of office materials; labor instruments; depreciation of fixed assets used for administration, lease rent, licence tax, provision for bad debts; outsourced services; other cash expenses.

5.15. Recognition of current corporate income tax expense, deferred corporate income tax expenses

Current corporate income tax expense is determined based on taxable profit and corporate income tax rate applied in the current year.

Deferred income tax expense is calculated basing on deductible temporary differences, taxable temporary differences and income tax rate.

5.16. Financial instruments

Basis of Circular No. 75/2015/TT-BTC dated 18/05/2015 of the Ministry of Finance, before accounting standards for financial instruments and the guiding documents were issued, the Board of Management of the Company decided not presented and notes about financial instruments in accordance with Circular No. 210/2009/TT-BTC of financial statements of the company.

6 . ADDITIONAL INFORMATION REGARDING ITEMS ON INTERIM STATEMENT OF FINANCIAL POSITION

6 .1 CASH AND CASH EQUIVALENTS

Đơn vị tính : VND

	30/06/2026	01/01/2026
Cash on hand	**517,806,941**	**603,985,038**
Cash in banks	**3,520,758,319**	**2,091,684,511**
- Bank for Investment and Development of Vietnam	3,520,755,352	2,091,681,544
- Other banks	2,967	2,967
Cash equivalents	**5,125,148,933**	**6,332,171,335**
- Bank for Investment and Development of Vietnam	5,125,148,933	6,332,171,335
Total	**9,163,714,193**	**9,027,840,884**

6 .2 SHORT-TERM FINANCIAL INVESTMENTS

	30/06/2026			01/01/2026		
	Historical cost	Recoverable value	Provision	Historical cost	Recoverable value	Provision
Term deposits at commercial banks with remaining maturities of less than 12 months and not cash equivalent:						
+ BIDV Bank - Binh Duong Branch	1,500,000,000	1,500,000,000	-	-	-	-
Total	**1,500,000,000**	**1,500,000,000**	-	-	-	-

6 .2 SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
- Agent Pham Chi Cuong	122,807,406	(122,807,406)	262,807,405	(183,965,184)
- Agent Le Tuy Dung	137,204,552	(137,204,552)	172,204,552	(120,543,186)
- Agent Phuong Nguyen	361,905,430	(361,905,430)	437,905,430	(306,533,801)
- Tran Tuan Transport Co., Ltd	354,671,558	(354,671,558)	354,671,558	(354,671,558)
- Sau Thao Tien Transport One Member Co., Ltd	40,287,482	(40,287,482)	40,287,482	(40,287,482)
- Binh Thuan Brick And Tile Co., Ltd	-	-	44,704,384	(44,704,384)
- Phuc Phuong Co., Ltd	249,551,536	(249,551,536)	250,091,502	(250,091,502)
- Dung Thai Son Co., Ltd	53,701,560	(53,701,560)	53,701,560	(53,701,560)
- Agent Ninh Nguyen	187,240,238	-	-	
- Others	180,772,115	(38,233,390)	41,737,048	(41,733,391)
Total	**1,688,141,877**	**(1,358,362,914)**	**1,658,110,921**	**(1,396,232,048)**

6 .4 INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	3,904,184,673	-	1,364,336,935	-
- Tools and supplies	55,737,756	-	50,598,430	-
- Work in progress	299,190,402	-	281,633,340	-
- Finished goods	435,823,310	-	1,073,740,459	-
Total	**4,694,936,141**	-	**2,770,309,164**	-

Notes:

- There is no stagnant, poor quality, unsaleable inventory at the end of the year and the beginning of the period.
- There is no inventory used as collateral to secure payables at the end of the year and the beginning of the period.

6 .5 OTHER LONG-TERM RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
- Deposit for environmental restoration of Dong Chinh clay mine	1,062,771,319	-	988,226,082	-
- Deposit for securing the implementation of Dong Chinh clay mine investment project.	1,228,500,000	-	1,228,500,000	-
Total	**2,291,271,319**	-	**2,216,726,082**	-

5.6 INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings, structures	Machinery, equipment	Transportation equipment	Office equipment	Total
Historical cost					
As at 01/01/2025	**14,231,378,836**	**6,124,094,109**	**795,818,182**	**32,727,273**	**21,184,018,400**
Increase					
- Purchase	-	1,450,000,000	-	-	1,450,000,000
Decrease					
As at 30/06/2025	**14,231,378,836**	**7,574,094,109**	**795,818,182**	**32,727,273**	**22,634,018,400**
Accumulated depreciation					
As at 01/01/2026	**(13,637,104,941)**	**(6,005,951,239)**	**(795,818,182)**	**(32,118,498)**	**(20,470,992,860)**
Increase					
- Depreciation	(91,536,252)	(41,019,717)	-	(608,775)	(133,164,744)
Decrease					
As at 30/06/2026	**(13,728,641,193)**	**(6,046,970,956)**	**(795,818,182)**	**(32,727,273)**	**(20,604,157,604)**
Net book value					
As at 01/01/2026	**594,273,895**	**118,142,870**	**-**	**608,775**	**713,025,540**
As at 30/06/2026	**502,737,643**	**1,527,123,153**	**-**	**-**	**2,029,860,796**

Notes:		Ending balance	Beginning balance
- Existing tangible fixed assets representing 10% or more of the total original cost	:	7,093,745,204	7,093,745,204
+ Factory building	:	*7,093,745,204*	*7,093,745,204*
- Tangible fixed assets representing 10% or more of the total original cost that have been disposed of or sold	:	-	-
- Net book value of tangible fixed asset put up as collateral for loans	:	None	None
- Original cost of fully depreciated fixed assets at the end of the six-month period	:	18,250,897,869	18,183,970,596
- Original cost of fixed asset at the end of the six-month period awaiting liquidation	:	95,012,500	95,012,500
- Commiments on purchase, sales of tangible fixed assets having large value in the future	:	None	None

6.7 LONG-TERM DEFERRED EXPENSES

	30/06/2026	01/01/2026
- Compensation costs for Dong Chinh clay mine	47,443,922,534	51,867,703,015
In which :		
+ Cost for land use rights inside the clay mine area	*32,438,704,534*	*36,862,485,015*
+ Cost for land use rights outside the clay mine area	*15,005,218,000*	*15,005,218,000*
- Mineral exploitation license fee	16,909,389,674	17,335,388,951
- Prepaid expenses for brick and tile production	49,999,996	90,588,679
- Prepaid expenses for consulting, preparing additional documents for investment policy approval and carrying out land lease procedures for Dong Chinh clay mine project.	291,666,661	388,888,885
Total	**64,694,978,865**	**69,682,569,530**

(*) Starting from 1 January 2026, the Company allocates the compensation and transfer costs related to the land use rights of Dong Chinh clay mine over the remaining land lease period (approximately 4 years, from 2026 to 2029), instead of allocating these costs based on the actual volume of clay extracted. The purpose of this change is to ensure that all of these costs are fully allocated to expenses by the end of the land lease and the closure of the mine. As a result of this change, the cost of sales for the period increased by VND 3,517,010,977.

6.8 DEFERRED INCOME TAX ASSETS

	30/06/2026	01/01/2026
Temporary difference		
- Environmental restoration cost for Dong Chinh clay mine	902,612,221	888,400,668
Total	**902,612,221**	**888,400,668**
Corporate income tax rate used to determine the value of deferred	20%	20%
Deferred income tax assets	**180,522,443**	**177,680,133**

6 .9 SHORT-TERM TRADE PAYABLES

	30/06/2026	01/01/2026
- Minh Ngoc Quang One Member Co., Ltd	474,779,448	382,961,760
- Le Thanh Loi One Member Co., Ltd	80,000	87,411,960
- Tuan Son Mechanical & Electrical One Member Co., Ltd	-	48,664,800
- AUTOSS Trading and Services Co., Ltd	548,000,000	-
- Trong Phat Private Enterprise	705,339,124	-
- Others	472,892,599	14,447,580
Total	**2,201,091,171**	**533,486,100**

6 .10 SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
- Nhu Y Tunnel Brick Manufacturing One Member Co., Ltd	20,665	52,253,804
- Thao Anh Brick Manufacturing Co., Ltd	19,543,409	29,948,969
- Huu Nghi Construction Materials One Member Co., Ltd	51,157,056	25,566,384
- Kim Thu Phat Trading Services Construction Co., Ltd	-	17,053,253
- Hung Cuong Construction Materials Trading Co., Ltd	42,282,103	13,159,215
- Others	21,301,113	34,248,509
Total	**134,304,346**	**172,230,134**

6 .11 SHORT-TERM TAX AND AMOUNTS OF RECEIVABLES, PAYABLES TO THE STATE

	01/01/2026		Payables	Paid	30/06/2026	
	Receivables tax	Payable tax			Receivables tax	Payable tax
Value added tax	-	69,390,990	914,913,934	737,885,164	-	246,419,760
Corporate income tax	-	267,796,556	222,092,473	614,805,818	124,916,789	-
Personal income tax	-	69,739,368	105,224,725	102,239,051	-	72,725,042
Natural resources tax	-	-	1,211,748,000	1,072,728,000	-	139,020,000
Housing and land tax	463,567,087	-	65,189,875	-	398,377,212	-
License tax	-	-	3,000,000	3,000,000	-	-
Mineral exploitation license fee	-	8,250,473,511	-	-	-	8,250,473,511
Environmental protection fee	-	-	136,612,740	121,213,400	-	15,399,340
Total	**463,567,087**	**8,657,400,425**	**2,658,781,747**	**2,651,871,433**	**523,294,001**	**8,724,037,653**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, amounts reported in the interim financial statements could be changed at a later date upon final determination by the tax authorities.

6 .12 SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
- Production electricity expenses	74,487,753	88,925,616
- Equipment rental expenses for clay mining	129,073,276	-
- Electricity expenses for pumping water at the clay mine	64,903,372	87,762,339
Total	**268,464,401**	**176,687,955**

6 .13 OTHER SHORT-TERM PAYABLES

	30/06/2026	01/01/2026
- Surplus of assets awaiting resolution	130,066,248	-
- Personal income tax payable on behalf of the assignor of clay mine land	864,124,050	864,124,050
- Payable dividends to shareholders	-	720,005,760
- Others	3,412,001	-
Total	**997,602,299**	**1,584,129,810**

6 .14 LONG-TERM PROVISIONS

	30/06/2026	01/01/2026
- Environmental restoration costs of Dong Chinh clay mine	902,612,221	888,400,668
Total	**902,612,221**	**888,400,668**

6 .15 OWNER'S EQUITY

6.15.1. Changes in owners' equity

	Owner's contributed capital	Treasury shares	Development and investment fund	Undistributed profit after tax	Total
As at 01/01/2025	**50,161,240,000**	**(730,457,045)**	**18,340,444,198**	**1,658,529,488**	**69,429,756,641**
- Profits incresed/ (decreased) in the period				2,486,917,099	2,486,917,099
+ Bonus and welfare funds	-	-	-	*(453,101,032)*	*(453,101,032)*
+ Investment and Development Fund	-	-	*825,015,936*	*(825,015,936)*	-
As at 30/06/2025	**50,161,240,000**	**(730,457,045)**	**19,165,460,134**	**2,867,329,619**	**71,463,572,708**
- Profits incresed/ (decreased) in the period				967,316,091	967,316,091
- Appropriation to funds					
+ Bonus and Welfare Fund	-	-	-	*(99,576,279)*	*(99,576,279)*
+ Investment and Development Fund	-	-	*1,001,727,624*	*(1,001,727,624)*	-
As at 01/01/2026	**50,161,240,000**	**(730,457,045)**	**20,167,187,758**	**2,733,341,807**	**72,331,312,520**
- Profits incresed/ (decreased) in the period				1,072,964,596	1,072,964,596
- Appropriation to funds (*)					
+ Bonus and Welfare fund	-	-	-	(224,889,032)	(224,889,032)
- Dividend payment	-	-	-	(2,733,341,807)	(2,733,341,807)
As at 30/06/2026	**50,161,240,000**	**(730,457,045)**	**20,167,187,758**	**848,075,564**	**70,446,046,277**

(*) The Company makes a provisional distribution of profits for the period.

6.15.2. Details of owner's equity

	30/06/2026	01/01/2026
- Binh Duong Building Materials & Construction Corporation	15,000,120,000	15,000,120,000
- Treasury shares	300,000,000	300,000,000
- Others entities	34,861,120,000	34,861,120,000
Total	**50,161,240,000**	**50,161,240,000**

The company does not issue bonds.

6.15.3. Capital transactions with owners and dividend and profit distribution

	First 6 months of year 2026	First 6 months of year 2025
- Owner's investment capital		
+ Beginning balance	50,161,240,000	50,161,240,000
+ Ending balance	50,161,240,000	50,161,240,000
- Profit payable to owner	2,733,341,807	-

6.15.4. Stocks

	30/06/2026	01/01/2026
- Quantity of authorized issuing stocks	5,016,124	5,016,124
- Quantity of issued stocks	5,016,124	5,016,124
+ Common stocks	5,016,124	5,016,124
- Quantity of repurchased stocks	30,000	30,000
+ Common stocks	30,000	30,000
- Quantity of circulation stocks	4,986,124	4,986,124
+ Common stocks	4,986,124	4,986,124

* Par value per stock: VND 10,000

6.15.5. Dividends

	First 6 months of year 2026	First 6 months of year 2025
- Declared dividends on common stock		
+ Stock dividend payment	None	None
+ Cash dividend payment	5%	None
- Declared dividends on preferred stock	None	None

6.15.6. Funds of Company

	30/06/2026	01/01/2026
- Investment and Development Fund	20,167,187,758	20,167,187,758

7. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM STATEMENT OF INCOME

7.1 REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	First 6 months of year 2026	First 6 months of year 2025
REVENUE		
- Revenue from sale of bricks	19,313,255,419	5,465,752,559
- Revenue from sales of clay	3,465,832,500	11,465,698,699
- Revenue from the rendering of services	-	-
Total	**22,779,087,919**	**16,931,451,258**
In which, revenue from related parties:		
- Binh Duong Building Materials and Construction Corporation	-	-
- Nui Nho Stone Joint Stock Company	-	-
REVENUE DEDUCTIONS	-	-
NET REVENUE FROM SALES OF GOODS AND	**22,779,087,919**	**16,931,451,258**

7.2 COST OF GOODS SOLD AND SERVICES RENDERED

	First 6 months of year 2026	First 6 months of year 2025
- Cost of bricks sold	15,161,602,101	6,091,068,140
- Cost of clay	4,058,355,357	5,450,762,774
Total	**19,219,957,458**	**11,541,830,914**

7.3 FINANCIAL INCOME

	First 6 months of year 2026	First 6 months of year 2025
- Interest of deposits or loans	60,813,201	25,010,481
Total	**60,813,201**	**25,010,481**

7.4 FINANCIAL EXPENSES

	First 6 months of year 2026	First 6 months of year 2025
- Interest expenses	-	78,217,808
Total	**-**	**78,217,808**

7 .5 SELLING EXPENSES

	First 6 months of year 2026	First 6 months of year 2025
- Payroll expenses	408,841,770	380,377,055
- Expenses of outsourcing services	1,325,889	23,830,000
- Other expenses in cash	-	1,574,107
Total	**410,167,659**	**405,781,162**

(*) sold to customers.

7 .6 GENERAL AND ADMINISTRATION EXPENSES

	First 6 months of year 2026	First 6 months of year 2025
- Expenses of administrative staffs	1,595,558,902	1,524,239,870
- Expenses of administrative materials	19,313,938	11,092,394
- Expenses of office requisites	4,775,926	3,181,818
- Depreciation expenses of fixed assets	608,775	2,045,454
- Tax, duties, fees	47,594,940	59,552,556
- Provision/ (Reversal) for doubtful receivables	(37,869,134)	(156,283,958)
- Expenses of outsourcing services	230,548,044	317,606,627
- Other expenses in cash	61,904,853	62,714,000
Total	**1,922,436,244**	**1,824,148,761**

7 .7 OTHER INCOME

	First 6 months of year 2026	First 6 months of year 2025
- Others	4,875,000	8,509,089
Total	**4,875,000**	**8,509,089**

7 .8 OTHER EXPENSES

	First 6 months of year 2026	First 6 months of year 2025
- Others	-	148,993
Total		**148,993**

7 .9 CURRENT CORPORATE INCOME TAX EXPENSES

	First 6 months of year 2026	First 6 months of year 2025
- Corporate Income Tax expenses	222,092,473	634,299,757
Total	**222,092,473**	**634,299,757**

Estimated corporate income tax payable during this period is as follow:

	First 6 months of year 2026	First 6 months of year 2025
- Total accounting profit before tax	**1,292,214,759**	**3,114,843,190**
+ Permanent difference: Increase (+) / Decrease (-)	-	24,787,265
- Administrative penalties	-	*24,787,265*
+Temporary difference: Increase (+) / Decrease (-)	14,211,553	31,868,331
- Accrued environmental restoration costs (calculated based on production volume)	*14,211,553*	*31,868,331*
- Total taxable income	**1,306,426,312**	**3,171,498,786**
- Current corporate income tax expenses	**222,092,473**	**634,299,757**

7 .10 DEFERRED INCOME TAX ASSETS

	First 6 months of year 2026	First 6 months of year 2025
- Deferred corporate income tax expenses incurred from taxable temporary differences	(2,842,310)	(6,373,666)
Total	**(2,842,310)**	**(6,373,666)**

7 .11 BASIC EARNINGS PER SHARE

	First 6 months of year 2026	First 6 months of year 2025
Profit attributable to holders of ordinary shares	1,072,964,596	2,486,917,099
Appropriaton of bonus and welfare funds from after-tax income	171,674,335	397,906,736
Average ordinary shares outstanding during the period	4,986,124	4,986,124
Basic earnings per share	**181**	**419**

7 .12 DILUTED EARNINGS PER SHARE

	First 6 months of year 2026	First 6 months of year 2025
Profit attributable to holders of ordinary shares	1,072,964,596	2,486,917,099
Appropriaton of bonus and welfare funds from after-tax income	171,674,335	397,906,736
The number of ordinary shares is expected to issue more	-	-
Average ordinary shares outstanding during the period	4,986,124	4,986,124
Diluted earnings per share	**181**	**419**

7 .13 BUSINESS COSTS BY ELEMENTS

	First 6 months of year 2026	First 6 months of year 2025
- Raw materials	8,681,680,485	4,516,230,743
- Tools	15,968,600	10,991,783
- Labor	5,197,746,028	3,698,113,460
- Depreciation expenses	133,164,744	141,035,449
- Expenses from external services	3,410,254,567	2,920,528,857
- Other expenses by cash	6,370,719,403	5,506,197,112
Total	**23,809,533,827**	**16,793,097,404**

8 . OTHER INFORMATION

8 .1 Potential debts, commitments and other financial information: none.

8 .2 Events after the balance sheet date: None.

8 .3 Related parties information

8.3.1. Related parties

Related parties	Relationship
- Binh Duong Building Materials and Construction Corporation	Major shareholder
- Nui Nho Stone Joint Stock Company	Associate company of a major shareholder
- Mrs. Dang Thi Kim Tan	Related party of the Chairman of the Board of Directors

8.3.2. Transactions with other related parties

- Remuneration paid to the members of the Board of Directors ("BOD"), the Supervisory Board ("SB") , the Director, and the Chief Accountant is as follows:

Name	Position	First 6 months of year 2026	First 6 months of year 2025
- Mr. Mai Van Chanh	Chairman of the BOD	182,251,000	122,084,000
- Mr. Huynh Thanh Son	Member of the BOD (term expired)	15,526,000	7,043,000
- Mr. Tran Thien The	Member of the BOD	15,526,000	7,043,000
- Mrs. Pham Thi Bang Trang	Member of the BOD (term expired)	-	7,043,000
- Mr. Pham Ngu Co	Member of the BOD	15,526,000	7,043,000
- Mr. Pham Hoan Vu	Member of the BOD	9,211,000	-
- Mr. Vu Kim Chien	Member of the BOD	-	-
- Mr. Nguyen Hong Chau	Head of SB	15,526,000	7,043,000
- Mrs. Nguyen Thi Anh	Member of the SB	7,762,000	3,521,000
- Mrs. Mai Thi Thanh Thuy	Member of the SB	7,762,000	3,521,000
- Mr. Nguyen An	Director	292,457,000	253,214,000
- Mr. Hua Ngoc Chinh	Chief Accountant	139,928,000	168,708,000
	Total	**701,475,000**	**586,263,000**

- Significant transactions with the related parties during the period were as follows:

Related parties	Transactions content	First 6 months of year 2026	First 6 months of year 2025
Binh Duong Building Materials and Construction Corporation			
	Paid for goods	-	150,000,000
	Dividends payable	750,006,000	-
	Dividends paid	720,005,760	
Nui Nho Stone Joint Stock Company			
	Payment for the loan	-	2,600,000,000
	Interest payable	-	47,609,589
	Interest paid	-	99,634,931
Mrs. Dang Thi Kim Tan			
	Payment for the loan	-	1,000,000,000
	Interest payable	-	30,608,219
	Interest paid	-	227,375,341

As at the end of the period, the debt situations between the Company and related parties are as follows:

Related parties	Transactions content	30/06/2026	01/01/2026
Binh Duong Building Materials and Construction Corporation			
	Dividends payable	750,006,000	720,005,760

9. Information about Segment Reporting

Segment information is presented by business segment and geographic region. The primary segment reporting is based on the Company's business segments, which are organized and managed according to the nature of the products and services provided by the Company, with each segment representing a business unit that offers different products.

9.1. Segment Reporting by Business Segment

For management purposes, the Company is organized to manage and account for its business activities by the following business segments:

Items	Manufacturing and Trading of Bricks and Tiles		Extraction and Trading of Clay		Total	
	First 6 months of year 2026	First 6 months of year 2025	First 6 months of year 2026	First 6 months of year 2025	First 6 months of year 2026	First 6 months of year 2025
Segment operating results						
- Revenue	19,313,255,419	5,465,752,559	3,465,832,500	11,465,698,699	22,779,087,919	16,931,451,258
- Revenue deductions	-	-	-	-	-	-
- Cost of goods sold	15,161,602,101	6,091,068,140	4,058,355,357	5,450,762,774	19,219,957,458	11,541,830,914
- Gross Profit	4,151,653,318	(625,315,581)	(592,522,857)	6,014,935,925	3,559,130,461	5,389,620,344
Depreciation and amortization of long-term prepaid expenses						
- Depreciation expense for the period	115,035,411	123,514,962	17,520,558	17,520,558	132,555,969	141,035,520
- Amortization of Long-term Prepaid Expenses for the period	24,999,999	153,469,668	4,947,001,979	3,083,844,612	4,972,001,978	3,237,314,280

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(Currency unit is represented by VND unless it is noted by other currency)

9.1. Segment Reporting by Business Segment (Continued)

Items	Manufacturing and Trading of Bricks and Tiles		Extraction and Trading of Clay		Total	
	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025
Segment Assets						
- Tangible fixed assets						
Historical cost	20,212,794,741	18,762,794,741	2,421,223,659	2,421,223,659	22,634,018,400	21,184,018,400
Accumulated depreciation	(18,198,779,595)	(18,083,744,184)	(2,404,769,234)	(2,387,248,676)	(20,603,548,829)	(20,470,992,860)
Net book value	2,014,015,146	679,050,557	16,454,425	33,974,983	2,030,469,571	713,025,540
- Long-term prepaid expenses						
Original Cost	4,338,585,297	4,338,585,297	113,037,140,871	113,037,140,871	117,375,726,168	117,375,726,168
Accumulated depreciation	4,288,585,301	4,247,996,618	48,392,162,002	43,445,160,020	52,680,747,303	47,693,156,638
Net book value	49,999,996	90,588,679	64,644,978,869	69,591,980,851	64,694,978,865	69,682,569,530
- Unallocated Assets					21,040,923,659	16,212,361,396
- Total Assets					**85,735,902,524**	**85,894,930,926**

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10. ASSESSMENT RATIOS PERFORMANCE OVERVIEW

Item	Unit	30/06/2026	01/01/2026
Assets structure			
Short-term assets/ Total assets	%	19.3%	15.3%
Long-term assets/ Total assets	%	80.7%	84.7%
Sources structure			
Liabilities/ Total sources	%	17.8%	15.8%
Owner's equity/ Total sources	%	82.2%	58.4%
Solvency			
Liquidity ratio	times	0.60	0.70
Quick ratio	times	0.80	0.80
Current ratio	times	1.10	1.00

Rate of earnings		First 6 months of year 2026	First 6 months of year 2025
Rate of earnings on revenue			
Rate of earnings before tax on net revenue	%	5.7%	18.4%
Rate of earnings after tax on net revenue	%	4.7%	14.7%
Rate of earnings on everage total assets			
Rate of earnings before tax on everage total assets	%	1.5%	3.7%
Rate of earnings after tax on everage total assets	%	1.3%	3.0%
Rate of earnings after tax on everage equity	%	1.5%	3.5%

11. GOING CONCERN INFORMATION

No event has been caused serious doubt about the continuous operating ability and the loan contract has neither intention nor force to cease operations, or significantly reduce the scale of its operations.

12. COMPARATIVE FIGURES

Comparative figures are figures of the audited financial statements for the year ended 31 December 2025 and the reviewed interim financial statements for the six-month ended 30 June 2025.

Approved, 14 August 2026

Prepared by	Chief Accountant	LEGAL PEPRESENTATIVE
HUA NGOC CHINH	HUA NGOC CHINH	NGUYEN AN

M.S.D.N: 3700762464-C.T.C.P
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TP.TÂN UYÊN-T.BÌNH DƯƠNG