EASTERNS AHP MINERALS JOINT STOCK COMPANY

No.: 28 /2026/CBTT

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Ho Chi Minh City, August 29, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Easterns AHP Minerals Joint Stock Company hereby announces the periodic disclosure the reviewed semi-annual financial statements for 2026 to Hanoi Stock Exchange as follows:

1. Company Name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

- Stock code: BMJ
- Address: 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City.
- Tel: 0274.3688.126 Fax: 0274.3688.125
- Email: ahpminerals2019@gmail.com

2. Details of Information Disclosure:

- The reviewed semi-annual financial statements for 2026.

☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units);

☑ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the financial statements (for the audited financial statements of 2025):

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☒ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2025):

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☒ No

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

☒ Yes ☐ No

Explanatory note required if applicable:

☒ Yes ☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☒ No

This information was disclosed on the company's website: August 29, 2026, at the following link: www.becamexbmj.com.vn/#enter/f/enter.

Attachments:

- The reviewed semi-annual financial statements for 2026.
- Explanation of profit fluctuations in the reviewed semi-annual financial statements for 2026

EASTERNS AHP MINERALS JSC
Legal representation
GENERAL DIRECTOR

M.S.D.N:3700927078-C.T.C.P
CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
X.PHÚ GIÁO-TP.HỒ CHÍ MINH

PHAM HUY HAU

CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP

Digitally signed by CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
DN: C=VN, S=BÌNH DƯƠNG, L=Phú Giáo, CN=CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP, OID.0.9.2342.19200300.100.1.1=MST:3700927878
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EASTERNS AHP MINERALS JOINT STOCK COMPANY

No.: 04/CV/QLTC_2026

"Re: Explanation of profit fluctuations for the first 6 months of 2026"

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, August 28, 2026

To : **THE STATE SECURITIES COMMISSION OF VIETNAM**
HA NOI STOCK EXCHANGE

Business entity name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

Address: 112/125 Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, Vietnam

Business Registration Certificate No.: 3700927878, 11th amendment dated December 18, 2025

Primary business lines:

Quarrying of stone, sand, gravel, and clay

Details: Mining of minerals excluding sand extraction

Support activities for other mining and quarrying

Construction of utility projects in detail: Construction and execution of public civil engineering projects, technical infrastructure projects; construction of hydraulic/water resources engineering projects.

Manufacture of concrete and cement and plaster products in detail: Manufacture of reinforced concrete pipes of all types; manufacture of hot-mix asphalt concrete of all types; manufacture of cement concrete of all types; manufacture of prefabricated concrete components; manufacture of unburnt bricks.

Wholesale of other construction materials and equipment in detail: Trading of reinforced concrete pipes of all types; cement concrete and hot-mix asphalt concrete of all types; prefabricated components; various building materials; metal components and mechanical products.

Construction of buildings in detail: Construction of residential and non-residential buildings.

Construction of railways and roads in detail: Construction and execution of transportation infrastructure projects.

Installation of water supply, drainage, heating, and air conditioning systems in detail: Installation of water supply, drainage, and air conditioning systems; Freight transport by road.

Renting of other machinery, equipment, and tangible goods in detail: Renting of vehicles, machinery, and equipment; Installation of electrical systems.

Mechanical processing, treatment, and coating of metals in detail: Mechanical processing (excluding electroplating and metal coating).

Manufacture of metal components in detail: Manufacture of metal structural components.

Site preparation in detail: Site leveling.

Other specialized construction activities in detail: Foundation construction; Piling works; Pile driving.

Assembly and installation of prefabricated structures: Crane operation services.

Cutting, shaping, and finishing of stone in detail: Cutting and finishing of construction stone;

Wholesale of other specialized goods not elsewhere classified in detail: Trading of industrial chemicals and cement concrete additives (excluding Schedule 1 chemicals under international treaties).

Wholesale of other machinery, equipment, and spare parts. Wholesale of other household goods in detail: Trading of interior decoration items.

Tax Identification Number: **3700927878**

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 providing guidelines on disclosure of information on securities market

Based on the business results for the first 6 months of 2026, Easterns AHP Minerals Joint Stock Company would like to explain the difference in profit after corporate income tax for the first 6 months of 2026 compared to the first 6 months of 2025 as follows:

Unit: VND

No.	Indicator	First 6 months of 2026 (1)	First 6 months of 2025 (2)	Variance	
				(3)=(1)-(2)	%=(3)/(2)
	Semi-annual Financial Statements for the first 6 months of 2026				
1	Revenue from sales of goods and provision of services - Parent Company's Financial Statements	429,246,306,510	316,874,688,366	112,371,618,144	35.46%
2	Profit after corporate income tax - Parent Company's Financial Statements	44,234,959,724	36,211,394,232	8,023,565,492	22.16%
3	Profit after corporate income tax - Consolidated Financial Statements	44,274,705,804	36,211,394,232	8,063,311,572	22.27%

Note: The Company purchased shares of Nguyen Viet Business and Construction Investment Joint Stock Company (Nguyen Viet Company) representing 88% of its charter capital. As of December 25, 2025, Easterns AHP Minerals Joint Stock Company officially became the parent company of Nguyen Viet Company.

In the separate financial statements for the first 6 months of 2026, total revenue increased compared to the first 6 months of 2025 due to an increase in revenue from trading finished goods and merchandise, leading to higher profit aftercorporate income tax for the first 6 months of 2026 compared to the first 6 months of 2025.

Profit after tax for the first 6 months of 2026 in the consolidated financial statements increased compared to the same period because on December 25, 2025, Nguyen Viet Company officially became a subsidiary of AHP Company; the comparative figure with the current period is the unconsolidated figure for the first 6 months of 2025 from the Parent Company's financial statements.

The Company hereby provides the above explanation of the reasons for the difference in profit after corporate income tax for the first six months of 2026 compared to the first six months of 2025

Respectfully!

EASTERNS AHP MINERALS JOINT STOCK COMPANY

M.S.D.N:3700927878-C.T.C.P
CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
X.PHÚ GIÁO-TP.HỒ CHÍ MINH

Nguyen Minh Chi

Recipients:

- *State Securities Commission*
- *Hanoi Stock Exchange*
- *Archived / Filed*

EASTERNS AHP MINERALS JOINT STOCK COMPANY

REVIEWED SEPARATE INTERIM FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/06/2026

Ho Chi Minh City, August 2026

TABLE OF CONTENTS

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Easterns AHP Minerals Joint Stock Company, ("the Company") presents this report together with the Company's reviewed seperate interim financial statements for the period from 01/01/2026 to 30/06/2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

Members of the Board of Directors and Board of Management who executed the Company during the period from 01/01/2026 to 30/06/2026 and to the date of this report are as follows:

Board of Directors	
Mr. Ngo Anh Quan	Chairman
Mr. Pham Huy Hau	Member
Mr. Nguyen Bao Long	Member (dissmissed on 29/04/2026)
Mr. Nguyen Minh Chi	Member (appointed on 29/04/2026)
Ms. Nguyen Thi Thuy Van	Independent Member
Ms. Nguyen Thi Loan	Independent Member
Board of Management	
Mr. Pham Huy Hau	General Director
Mr. Nguyen Minh Chi	Deputy General Director

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of the Management of the Company is responsible for preparing the seperate interim financial statements for the period from 01/01/2026 to 30/06/2026, which give a true and fair view of the financial position of the Company as at 30/06/2026 and the results of its operations and its cash flows for the period. In preparing these seperate interim financial statements, the Board of Management is required to:

- Comply with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Design and implement an effective internal control system for proper preparation and presentation of the financial statements to minimize errors and frauds; and
- Prepare the financial statements on the 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 that the financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these seperate interim financial statements.

For and on behalf of the Board of Management,

M.S.D.N: 3700927878 C.T.C.P
CÔNG TY
CỔ PHẦN
KHOÁNG SẢN
MIỀN ĐÔNG
AHP
X.PHÚ GIÁO-TP HỒ CHÍ MINH

Nguyen Minh Chi
Deputy General Director
According to the Power of Attorney
No. 02/2025/GUQ-AHP dated December 18, 2025

Ho Chi Minh City, 28 August 2026

anviet
Certified Public Accountants
An Viet Auditing Company Limited
Level 12, 167 Building, Bui Thi Xuan Street, Hai Ba Trung Ward, Hanoi
T (84-24) 6278 2904 E anviet@anvietcpa.com W anvietcpa.com

No: 191 /2026/BCSX-AVI-TC1

REVIEW REPORT ON THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
The Board of Directors and Board of Management
Easterns AHP Minerals Joint Stock Company

We have reviewed the accompanying separate interim financial statements of Easterns AHP Minerals Joint Stock Company ("the Company") prepared on 28/08/2026, as set out from page 04 to page 38, which comprise the interim statement of financial position as at 30/06/2026 and the interim income statement, interim cash flows statement for the period from 01/01/2026 to 30/06/2026 and the notes to separate interim financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the separate interim financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of separate interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these separate interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of separate interim financial statements 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 Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that migh be indentified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based in our review, nothing has come to our attention that causes us to believe that the accompanying separate interim financial statements does not give a true and fair view of, in all material respects, the financial position of Easterns AHP Minerals Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows the period from 01/01/2026 to 30/06/2026, in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

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

Doan Thu Hang
Deputy General Director
Certificate of audit practice registration
No. 1396-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED
Hanoi, 28 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**271,168,299,797**	**242,263,883,677**
I. Cash and cash equivalents	**110**		**12,652,904,405**	**28,968,771,610**
1. Cash	111	5	12,652,904,405	28,968,771,610
II. Short-term receivables	**130**		**109,136,095,797**	**57,534,060,851**
1. Short-term trade receivables	131	6	80,170,724,822	36,513,829,640
2. Short-term advances to suppliers	132	7	9,745,209,564	9,852,008,323
3. Other short-term receivables	135	8	19,841,203,393	11,789,264,870
4. Allowance for short-term doubtful debts	136	9	(621,041,982)	(621,041,982)
III. Inventories	**140**		**147,216,473,802**	**152,567,990,859**
1. Inventories	141	10	147,216,473,802	152,567,990,859
IV. Other current assets	**160**		**2,162,825,793**	**3,193,060,357**
1. Short-term deferred expenses	161	11	1,931,611,631	2,961,846,195
2. Taxes and other receivables from the State	163	22	231,214,162	231,214,162
B. NON-CURRENT ASSETS	**200**		**1,551,105,759,407**	**1,547,948,872,563**
I. Long-term receivables	**210**		**14,401,594,686**	**14,158,044,539**
1. Other long-term receivables	215	8	14,401,594,686	14,158,044,539
II. Fixed assets	**220**		**167,497,782,646**	**178,175,066,141**
1. Tangible fixed assets	221	14	82,352,102,194	88,704,709,847
- Cost	*222*		*155,944,494,956*	*155,900,050,512*
- Accumulated depreciation	*223*		*(73,592,392,762)*	*(67,195,340,665)*
2. Finance lease assets	224	12	85,145,680,452	89,470,356,294
- Cost	*225*		*102,674,465,748*	*102,674,465,748*
- Accumulated depreciation	*226*		*(17,528,785,296)*	*(13,204,109,454)*
3. Intangible fixed assets	227		-	-
- Cost	*228*		*185,000,000*	*185,000,000*
- Accumulated amortization	*229*		*(185,000,000)*	*(185,000,000)*
III. Investment Property	**240**	**13**	**8,668,420,969**	**8,668,420,969**
- Cost	241		8,668,420,969	8,668,420,969
IV. Long-term assets in progress	**250**		**8,827,959,348**	-
1. Construction in progress	252	15	8,827,959,348	-
V. Long-term financial investments	**260**	**16**	**1,309,480,000,000**	**1,309,480,000,000**
1. Investments in subsidiaries	261		533,280,000,000	533,280,000,000
2. Investments in associates and joint ventures	262		398,000,000,000	398,000,000,000
3. Investments in other entities	263		378,200,000,000	378,200,000,000
4. Allowance for impairment of long-term investments in other entities	264		-	-
VI. Other long-term assets	**270**		**42,230,001,758**	**37,467,340,914**
1. Long-term deferred expenses	271	11	42,230,001,758	37,467,340,914
TOTAL ASSETS	**280**		**1,822,274,059,204**	**1,790,212,756,240**

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

FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
C. LIABILITIES	**300**		**554,139,747,229**	**480,902,204,772**
I. Current liabilities	**310**		**530,381,471,382**	**446,098,687,497**
1. Short-term trade payables	311	17	40,211,086,799	31,502,929,971
2. Short-term advance from customers	312	18	68,670,453,122	60,506,208,770
3. Dividends and profit payables	313	19	84,036,797,400	36,815,000
4. Short-term taxes and other payables to the State	314	22	17,836,376,299	17,261,564,723
5. Payables to employees	315		2,360,618,550	2,775,222,514
6. Short-term accrued expenses	316	20	1,543,372,639	2,319,429,312
7. Other short-term payables	320	21	1,251,027,092	732,745,663
8. Short-term loans and finance lease liabilities	321	24	313,144,741,011	330,577,584,285
9. Bonus and welfare funds	323		1,326,998,470	386,187,259
II. Long-term Liabilities	**330**		**23,758,275,847**	**34,803,517,275**
1. Long-term loans and finance lease liabilities	339	24	19,529,916,234	30,695,282,736
2. Long-term provisions	343	23	4,228,359,613	4,108,234,539
D. EQUITY	**400**	**25**	**1,268,134,311,975**	**1,309,310,551,468**
1. Owners' contributed capital	411		1,049,999,780,000	1,049,999,780,000
- Ordinary shares with voting rights	*411a*		*1,049,999,780,000*	*1,049,999,780,000*
2. Share premium	412		(1,370,600,000)	(1,370,600,000)
3. Investment and development fund	418		12,926,344,094	12,926,344,094
4. Retained earnings	420		206,578,787,881	247,755,027,374
- Accumulated to the prior year end	*420a*		*162,343,828,157*	*153,673,906,241*
- Undistributed earnings of the current period	*420b*		*44,234,959,724*	*94,081,121,133*
TOTAL RESOURCES	**440**		**1,822,274,059,204**	**1,790,212,756,240**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

M.S.D.N: 3700927878-C.T.C.P
CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
X. PHÚ GIÁO - TP. HỒ CHÍ MINH

INTERIM INCOME STATEMENT

For the period from 01/01/2026 to 30/06/2026

FORM B02a - DN
Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Revenue from goods sold and services rendered**	**01**	**27**	**429,246,306,510**	**316,874,688,366**
2.	Deductions	02		-	-
3.	**Net revenue from goods sold and services rendered**	**10**		**429,246,306,510**	**316,874,688,366**
4.	Cost of sales	11	28	345,100,198,061	251,380,348,613
5.	**Gross profit from goods sold and services rendered**	**20**		**84,146,108,449**	**65,494,339,753**
6.	Gain/(loss) from disposal of investment property	21		-	-
7.	Financial income	22	29	7,183,290	5,099,544,877
8.	Financial expenses	23	30	13,723,583,970	12,873,195,403
	- Of which: Borrowing costs	*24*		*13,723,583,970*	*12,873,195,403*
9.	Selling expenses	25	31	4,278,256,167	6,232,850,525
10.	General and administration expenses	26	32	7,999,114,105	6,572,142,477
11.	**Operating profit**	**30**		**58,152,337,497**	**44,915,696,225**
12.	Other income	31	33	382,348,839	640,772,172
13.	Other expenses	32	34	2,146,061,508	290,695,232
14.	**Profit from other activities**	**40**		**(1,763,712,669)**	**350,076,940**
15.	**Profit before tax**	**50**		**56,388,624,828**	**45,265,773,165**
16.	Current corporate income tax expense	51	36	12,153,665,104	9,054,378,933
17.	Deferred corporate income tax expense	52		-	-
18.	**Net profit after corporate income tax**	**60**		**44,234,959,724**	**36,211,394,232**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

M.S.D.N: 3700927878-C.T.C.P
CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
T. PHÚ GIÁO - T. HỒ CHÍ MINH

INTERIM CASH FLOW STATEMENT
(Indirect Method)
For the period from 01/01/2026 to 30/06/2028

FORM B03a - DN
Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	**Profit for the period**	**01**	**56,388,624,828**	**45,265,773,165**
2.	**Adjustment for**			
	- Depreciation and amortization of fixed assets	02	10,721,727,939	9,267,635,871
	- Allowances and provisions	03	120,125,074	115,593,797
	- Gain/Loss from investing activities	05	(7,183,290)	(5,099,544,877)
	- Interest expenses	06	13,723,583,970	12,873,195,403
3.	**Operating profit before movements in working capital**	**08**	**80,946,878,521**	**62,422,653,359**
	- Increase, decrease in receivables	09	(49,512,251,760)	34,211,000,137
	- Increase, decrease in inventory	10	5,351,517,057	(15,530,418,326)
	- Increase, decrease in payables (exclude interest expenses, CIT)	11	10,310,093,964	34,151,433,579
	- Increase, decrease in deferred expenses	12	(3,732,426,280)	(5,083,401,401)
	- Interest paid	14	(13,771,127,699)	(12,839,972,419)
	- Corporate income tax paid	15	(13,458,265,264)	(5,992,088,051)
	- Other cash outflows	17	-	(103,565,100)
	Net cash from operating activities	**20**	**16,134,418,539**	**91,235,641,778**
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition of fixed assets and other long-term assets	21	(3,859,259,258)	(29,767,074,185)
2.	Proceeds from disposals of fixed assets and other long-term assets	22	-	21,072,189,348
3.	Cash outflow for lending, buying debt intrusments of other entities	23	-	(245,500,000,000)
4.	Cash recoverd from lending, selling debt intrusments of other entities	24	-	359,540,000,000
5.	Investments in other entities	25	-	(174,000,000,000)
6.	Interest earned, dividend and profit received	27	7,183,290	2,167,693,877
	Net cash from investing activities	**30**	**(3,852,075,968)**	**(66,487,190,960)**
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	269,213,732,925	252,583,536,046
2.	Repayments of borrowings	34	(287,558,576,199)	(258,183,997,644)
3.	Repayments of obligations under finance lease	35	(10,253,366,502)	(8,085,933,252)
	Net cash from financing activities	**40**	**(28,598,209,776)**	**(13,686,394,850)**
	Net decrease in cash during the period	**50**	**(16,315,867,205)**	**11,062,055,968**
	Cash and cash equivalents at the beginning of period	**60**	**28,968,771,610**	**35,695,563,544**
	Cash and cash equivalents at the end of period	**70**	**12,652,904,405**	**46,757,619,512**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP

1. GENERAL INFORMATION

1.1. Structure of ownership

Eastern AHP Minerals Joint Stock Company (referred to as "the Company") is a business that was privatized from the Mining Enterprise under the Investment and Industrial Development Corporation (now Becamex Investment and Industrial Development Group - JSC) according to Decision No. 630/QD-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province. The Company operates under the Enterprise Registration Certificate No. 3700927878 issued by the Department of Planning and Investment of Binh Duong province for the first time on 03/06/2008 and and amended for the 11th time on 18 December 2025 by the Department of Finance of Ho Chi Minh City.

The Company's charter capital is VND 1,049,999,780,000, equivalent to 104,999,978 shares with a nominal value of 10,000 VND per share. The Company's shares are currently registered for trading on the Unlisted Public Companies Trading Center (UpCOM) under the stock code BMJ.

1.2. Principal business activities: Quarrying and production of construction stone, commercial trading (building materials), construction and installation, and real estate business.

1.3. Operating and principal activities

- Minerals Mining (excluding sand mining);
- Production of construction materials; freight transportation services;
- Buying and selling construction materials and minerals;
- Investment in and development of infrastructure for industrial parks, residential areas, and urban areas;
- Real estate business;
- Leasing of residential houses, apartments, factories, and offices;
- Other minerals mining support services.

1.4. Normal business cycle

The Company's normal cycle are carried out for a time period of 12 months or less.

1.5. Company Structure

The organizational structure of the Company comprises its head office located at No. 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, and one representative office located at No. 45 Ham Long, Cua Nam Ward, Hanoi City.

As of 30/06/2026, the Company had one subsidiary and two associates as follows:

The company name	Relationship	Address	Principal Activity
Nguyen Viet Construction Investment and Trading Joint Stock Company	Subsidiary company	43C Ngo Quyen Street, Phuong Nam Ward, Hanoi city	Real Estate Trading
Pho Da Son Investment and Construction Joint Stock Company	Associate company	Ap 2, Thoi Hoa Ward, Ho Chi Minh City	Real Estate Trading
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associate company	Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	Real Estate Trading

1.6. The number of employees of the Company as of 30 June 2026 was 88 (as of 31 December 2025: 86 employees)

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's fiscal year begins on 1 January and ends on 31 December.

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The separate interim financial statements are presented in Vietnamese Dong (VND) and prepared in accordance with accounting principles consistent with Vietnamese Accounting Standards, the Corporate Accounting System, and relevant legal regulations regarding the preparation and presentation of interim financial statements.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the Corporate Accounting System. This Circular is effective for the financial year beginning on or after 1 January 2026. Circular 99 replaces the regulations on the Corporate Accounting System issued under Circular No. 200/2014/TT-BTC by the Ministry of Finance on 22 December 2014.

The Company has applied the regulations under Circular 99 in the preparation and presentation of the separate financial statements for the operating period from 1 January 2026 to 30 June 2026.

The separate financial statements for the period from 01/01/2026 to 30/06/2026 are prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and regulations on information disclosure in the securities market.

4. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

4.1. Basis of preparation of financial statements

The separate financial statements are prepared on the accrual basis (except for the information related to cash flows), under historical cost principle, based on the assumption of going concern.

The Company's financial statements have been translated into English from the Vietnamese versions published in Vietnam.

4.2. Cash and cash equivalent

Cash reflects the total amount of money held by the Company as of the end of the accounting period, including cash on hand, demand deposits, and cash in transit.

Cash equivalents represent short-term investments with a maturity of no more than three months from the date of acquisition that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date. These are recognized in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.3. Capital investments in Other Entities

Investments in Subsidiaries

These reflect investments where the Company holds more than 50% of the voting rights and has control over the financial policies and operations of the investee (subsidiary) to obtain economic benefits from its activities. Alternatively, the Company may hold less than 50% of the voting rights but has an agreement that allows:

- Other investors to agree to grant the Company more than 50% of the voting rights;
- The Company to have control over financial policies and operations per the agreement;
- The Company to appoint or dismiss the majority of the Board of Directors or equivalent management;
- The Company to have the majority of votes at meetings of the Board of Directors or equivalent management.

Investment in Associates

This represents investments in entities in which the Company directly or indirectly holds from 20% to less than 50% of the voting rights, without any other agreements in place.

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not to control those policies.

Investments in Other Entities

These are investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Recognition of Capital Investments in Other Entities

Capital investments in other entities are initially recognized at cost, which includes the purchase price or contribution amount plus any directly related investment costs (if any), such as brokerage fees, transaction fees, consulting fees, auditing fees, taxes, and bank charges. In cases of investment using non-monetary assets, the investment amount is recognized at the fair value of the non-monetary asset at the time of occurrence.

Long-term financial investments are recognized at the time the Company officially obtains ownership rights, specifically as follows:

- Listed securities are recognized at the order matching date (T+0);
- Unlisted securities and other forms of investments are recognized when official ownership rights are obtained in accordance with applicable laws.

Dividends and profits from periods before the investment is purchased are accounted for as a reduction in the value of the investment. Dividends and profits from periods after the investment is purchased are recognized as finance income at fair value on the date the right to receive them arises. For dividends received in shares, the Company only tracks the increase in the number of shares in the financial statement notes and does not recognize an increase in the investment's value or finance income.

Allowance for losses on investments in subsidiaries, associates, and other equity investments represent the amount by which the cost exceeds the market value of the investment or the Company's share according to the investee's accounting records, established in accordance with the prevailing corporate accounting system.

4.4. Receivables and allowance for doubtful debt

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects and other factors for the Company's managerial purpose. The classification of receivables is trade receivables; other receivables shall comply with the principles:

- Receivables from customers include commercial receivables arising from buying and selling transactions;
- Other receivables include non-commercial receivables unrelated to buying and selling transactions.

Receivables are recognized at an amount not exceeding their recoverable value. An allowance for doubtful accounts is established for receivables that are overdue for more than six months or for receivables from debtors who are unlikely to pay due to liquidation, bankruptcy, or other similar difficulties, in accordance with the prevailing corporate accounting system.

4.5. Inventories

Ordinary inventories

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. Cost comprises cost of purchase, cost of convention and other costs that have been incurred in bringing the inventories to their present location and condition. The net realizable value is estimated as the estimated selling price less estimated costs to complete and the estimated costs necessary to sell the inventories. Inventories are accounted for using the perpetual inventory method.

The cost of inventories is determined using the first-in, first-out (FIFO) method.

The Company's work in progress represents construction stone extraction costs that have not completed processing for warehousing at the end of the accounting period, including explosive material costs and other related expenses. The cost of finished goods entering the warehouse is calculated using the simple costing method.

Real estate inventories

Real estate that is purchased or developed for sale or long-term lease, which meets the conditions for recognizing revenue during the Company's normal business activities, and not for leasing or holding for appreciation, is recorded as inventory at the lower of cost to bring each product to its current position and condition, and net realizable value.

The cost of real estate inventories includes land use fees, land rental fees and other taxes, construction costs paid to contractors, and other related expenses, such as interest expenses, design consulting fees, site clearance and compensation costs, general construction management expenses, and other related costs.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, based on market value at the reporting date, minus the estimated costs of completion and estimated selling expenses.

Allowance for devaluation of inventories

Allowance for devaluation of inventories is the difference when the cost of inventories exceeds their net realizable value at the end of the accounting period, which is recognized in accordance with the regulations of the prevailing Corporate accounting system.

4.6. 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 the original cost.

The cost of tangible fixed assets arising from purchases and construction for transfer includes the purchase price and all other directly related costs necessary to bring the asset to a condition and location for use. The cost of tangible fixed assets built or self-constructed includes construction costs, actual production costs incurred, as well as installation and testing costs.

Subsequent costs are added to the asset's cost if they improve the asset's current condition compared to its original standard state, such as:

- Replacing parts of the tangible fixed asset that extend its useful life or increase its operational capacity; or
- Improving parts of the tangible fixed asset that significantly enhance the quality of the products produced; or
- Implementing a new production technology that reduces the operating costs of the asset compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits according to its original standard operating condition, which do not meet any of the above conditions, are recognized as production and business expenses in the period incurred.

Depreciation of fixed assets is calculated using the straight-line method based on the estimated useful life of the asset, in accordance with the depreciation framework stipulated in Circular No. 45/2013/TT-BTC dated 25 April 2013, by the Ministry of Finance. The specific depreciation periods for various types of fixed assets are as follows:

Types of assets	Years
Buildings and structures	05 - 11
Machinery and equipment	05 - 12
Transportation and transmission vehicles	06 - 10
Office equipment	03 - 05

Gains or losses arising from the disposal or sale of assets are determined as the difference between the proceeds from disposal and the remaining carrying amount of the assets and are recognized in the Statement of Profit or Loss.

4.7. Intangible Fixed assets and Amorzation

Intangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of intangible fixed assets is determined at their purchase price.

The Company's intangible fixed assets consist of computer software, which is amortized using the straight-line method over a period of 8 years.

4.8. Finance Lease Assets

Leasing an asset is classified as a finance lease when the majority of the rights and risks of ownership of the asset are transferred to the lessee. Ownership of the asset may be transferred at the end of the lease term.

The Company recognizes the leased asset at its fair value at the lease inception date or at the present value of the minimum lease payments (if this value is lower than the fair value), plus any direct costs incurred initially related to the finance lease. The corresponding lease liability is recognized on the balance sheet as a finance lease liability. Lease payments are divided into financial expenses and principal repayment to ensure a fixed periodic interest rate on the outstanding liability balance. The financial lease expenses are recognized in the profit and loss statement, unless these costs directly result in the leased asset being created, in which case they are capitalized in accordance with the Company's accounting policy on borrowing costs.

Finance leased assets are depreciated using the straight-line method based on the estimated useful life in accordance with the regulations of Circular No. 45/2013/TT-BTC by the Ministry of Finance, which guides the management, use, and depreciation of fixed assets.

The Company's finance leased asset are 03 stone crushing lines with a capacity of 400 tons per hour, with a depreciation period from 140 month to 144 months (12 years).

4.9. Investment Proverty

The Company's investment property consists of three houses located at the UNI-TOWN Commercial Area in the Binh Duong Industrial-Service-Urban Complex. These properties are owned by the Company and are held for the capital appreciation.

Investment properties held for appreciation are presented at their cost, less any impairment losses. The cost of investment property includes all cash or cash-equivalent expenditures made by the company or the fair value of other considerations exchanged to acquire the investment property, up to the point of purchase or completion of construction.

Costs related to investment properties incurred after initial recognition are expensed, unless such costs are certain to increase the future economic benefits beyond the originally assessed level, in which case they are added to the cost of the property.

Investment properties held for appreciation are not depreciated. If there is concrete evidence that the investment property has decreased in value compared to the market value and the decline can be reliably measured, the carrying amount of the investment property is reduced, and the loss is recognized in the cost of goods sold.

4.10. Construction in progress

The construction in progress is recorded at cost, including expenses directly related to (including borrowing costs by the Company's accounting policy) properties in the course of construction for production, equipment installed for the purpose of manufacturing, rental and management as well as related expenses to repairs of fixed assets.

4.11. Deferred expenses

Deferred expenses include actual costs incurred that relate to the operating results of multiple accounting periods. These expenses comprise mineral exploitation rights fees, the value of tools and equipment put into use, and other costs expected to provide future economic benefits to the Company. Specifically:

- Mineral exploitation rights fees: These fees are determined based on the amount paid as per Decision No. 1782/QĐ-UBND dated June 21, 2019, issued by the People's Committee of Binh Duong Province, approving the mineral exploitation rights fees for the Rach Rat construction stone mine in An Binh Commune, Phu Giao District, Binh Duong Province and Decision No. 745/QD-UBND dated March 27, 2024, approving the supplementary mineral exploitation license fee for the Rach Rat construction stone mine. The fees are amortized over the extraction period specified in the mining license.
- Value of tools and equipment put into use: The Company amortizes these assets using the straight-line method over a maximum period of one year for short-term deferred expenses and a maximum of three years for long-term deferred expenses.

The Company classifies deferred expenses as short-term or long-term based on the allocation period of each cost category and does not reclassify them at the time of reporting.

4.12. Payables

Payables are tracked in detail according to the original terms, remaining term at the reporting date, payee, and other management needs of the company. Payables are classified into trade payables and other payables as follows:

- Accounts payable to suppliers include amounts payable arising from trade transactions related to buying and selling activities;
- Other payables include amounts that are non-commercial and not related to the purchase, sale, or provision of goods and services.

Liabilities are recognized at no less than the amounts due for payment. When there is evidence indicating the likelihood of a loss, the Company immediately recognizes a liability following the principle of prudence.

4.13. Dividends and profit payable

This represents cash dividends payable to the Company's shareholders. The timing for recognizing dividends payable is when the Company has no right to refuse dividend payments, based on the regulations of securities law. Dividends payables are recognized immediately upon approval by the Resolution of the Company's General Meeting of Shareholders.

4.14. Loans and finance lease liabilities

The Company's borrowings and finance lease liabilities include both loans and finance lease debts.

These borrowings and liabilities are tracked in detail by the lender, debtor, loan agreement, type of asset borrowed or leased, and the repayment terms of the borrowings and finance lease liabilities. Borrowings and finance lease liabilities with a repayment term exceeding 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and liabilities due for repayment within the next 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities."

4.15. Borrowing cost

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

Borrowing costs are recognized as expenses in the period incurred, except for borrowing costs directly related to the investment, construction, or production of assets under construction that require a long period (over 12 months) to be ready for intended use or sale, which are included in the asset's value (capitalized) when all conditions specified in Vietnamese Accounting Standard No. 16 - Borrowing Costs are met. Contractors do not capitalize interest expenses when borrowing to finance the construction of works or assets for clients, including in the case of specific loans.

For general loans used for investment or construction purposes, the amount of borrowing costs capitalized is determined based on the capitalization rate applied to the weighted average accumulated costs incurred for the investment or construction of the asset.

The capitalization rate is calculated based on the weighted average interest rate of loans outstanding during the period, excluding specific loans for forming a particular asset.

4.16. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods or services that have been used during the period, but for which invoices have not been received or adequate supporting documents are unavailable. This includes interest expenses and other similar costs.

4.17. Provision for payables

Provisions for payables are recognized only when the following conditions are met:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

Provisions for payables are recognized based on the best reasonable estimate of the amount required to settle the present obligation as of the end of the accounting period.

4.18. Owners' Equity

Owners' equity at the end of the accounting period reflects the capital contributed by shareholders, and is recorded based on the actual capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium reflects the difference between the issue price and the par value of shares; the difference between the reacquisition price and the reissuance price of treasury shares; the value of the conversion option component of convertible bonds at maturity; and costs directly attributable to the issuance of shares.

Funds and retained earnings are established and distributed according to the Resolution of the General Meeting of Shareholders.

4.19. Revenue and other income

Revenue is recognized when the results of the transaction can be reliably determined, and the Company is likely to receive economic benefits from the transaction.

Revenue from sales is recognized when the following conditions are met:

- The company has transferred the majority of risks and benefits associated with ownership of the products or goods to the buyer;
- The company no longer retains control over the goods as the owner or has control over the goods;
- Revenue can be reliably measured. When a contract allows the buyer to return purchased products under specific conditions, the company can only recognize revenue when those specific conditions no longer exist and the buyer does not have the right to return the products (except when the customer has the right to exchange goods for other goods or services);
- The company has or will receive economic benefits from the sales transaction;

- Related costs of the sales transaction can be determined.

Service Revenue is recognized when the following conditions are met:

- The revenue amount can be measured reliably. If the contract allows the buyer to return the purchased service under specific conditions, revenue can only be recognized when such conditions no longer exist and the buyer no longer has the right to return the service provided;
- The company has received or will receive the economic benefits from the service transaction;
- The portion of the service completed at the reporting date can be determined;
- Costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Construction Contract Revenue

Construction contracts specify that the contractor is paid based on the value of work completed. When the outcome of the construction contract can be reliably measured and is approved by the customer, revenue and expenses related to the contract are recognized in proportion to the completed work confirmed by the customer during the year.

Real estate Revenue is recognized when the following conditions are met:

- The real estate is fully completed and handed over to the buyer, and the company has transferred the risks and benefits associated with ownership to the buyer;
- The company no longer retains managerial involvement or control over the real estate;
- The revenue amount can be measured reliably;
- The company has received or will receive the economic benefits from the real estate transaction;
- Costs related to the real estate transaction can be reliably determined.

Financial income includes interest income from deposits and loans, dividends, profits distributed, payment discounts, and other financial income.

Other income reflects amounts arising from events or transactions that are distinct from the company's normal business activities, outside the aforementioned revenue categories.

4.20. Cost of sales

Cost of goods sold is recognized as actually incurred in accordance with the matching principle with revenue, comprising: the cost of finished goods, merchandise, and services sold; the manufacturing cost of construction products sold during the period; provision for decline in value of inventories; inventory shortages and losses (net of compensations, if any); and abnormal amounts of wasted direct materials, labor, and unallocated fixed production overheads (net of compensations, if any) even when the products or goods have not been recognized as sold.

4.21. Selling expenses and General and Administration expenses

Selling expenses reflect actual costs incurred during the period in the process of selling products, merchandise, and providing services, including: transportation costs and other expenses, ...

General and administration expenses reflect the general management costs of the Company incurred within the accounting period, comprising: salary expenses for administrative personnel (salaries, wages, allowances, etc.); trade union fees, social insurance, health insurance, and unemployment insurance for administrative staff; office supplies and tools; depreciation of fixed assets used for administrative purposes; land rental; allowance for doubtful debts; externally purchased services; and other expenses, etc.

Selling expenses and general and administration expenses are reduced upon the reversal of provisions.

4.22. Taxes

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

Current income tax expense reflects the corporate income tax payable incurred during the year and the additional tax payable due to the discovery of immaterial errors from prior years. Current income tax income reflects reductions in corporate income tax payable due to the discovery of immaterial errors from prior years.

Deferred income tax expense reflects the difference when the reversal of deferred income tax assets during the year exceeds the recognition of deferred income tax assets or when deferred income tax liabilities recognized during the year exceed their reversal. Deferred income tax income reflects the difference when deferred income tax assets recognized during the year exceed their reversal or when the reversal of deferred income tax liabilities exceeds the amount recognized during the year.

Deferred income tax is calculated based on the temporary differences between the carrying amounts and the taxable bases of assets or liabilities presented in the financial statements, as well as unused tax losses and tax incentives. Deferred income tax liabilities must be recognized for all temporary differences. Deferred income tax assets are recognized only when it is probable that sufficient taxable profit will be available in the future to offset these temporary differences.

Deferred income tax is determined using the tax rates expected to apply in the year when the assets are recovered or liabilities are settled. Deferred income tax is recognized in the statement of income, except where it relates to items recognized directly in equity. In such cases, the deferred income tax is also recognized directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities, and when the deferred income tax assets and liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the statement of income because taxable income excludes taxable revenues or deductible expenses from other years (including carryforward losses, if any) and excludes non-taxable revenues or non-deductible expenses.

The determination of the Company's income tax is based on prevailing tax regulations. However, these regulations are subject to change over time, and the determination of corporate income tax liabilities depends on the results of examinations conducted by competent tax authorities.

Other taxes are applied in accordance with the prevailing tax laws in Vietnam.

4.23. Related parties

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

Information for related parties is presented in Note 37.

5. CASH

	30/06/2026 VND	01/01/2026 VND
Cash on hand	4,546,993,849	1,169,361,818
Demand on Deposits	8,105,910,556	27,799,409,792
- Military Commercial Joint Stock Bank - Hoan Kiem Branch	*37,058,690*	*20,041,084,474*
- INDOVINA Limited Liability Bank - Phu My Hung Branch	*2,082,345,616*	*598,552,393*
- Asia Commercial Bank - Phan Dinh Phung Branch	*3,620,324,406*	*1,654,273,076*
- Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	*1,913,422,115*	*2,473,982,694*
- Other banks	*452,759,729*	*3,031,391,115*
Total	**12,652,904,405**	**28,968,771,610**

6. SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
ACC Binh Duong Investment and Construction Joint Stock Company	66,497,046,950	-	19,418,176,198	-
Becamex Investment and Industrial Development Group - JSC	12,966,412,894	-	13,045,191,058	-
Others	707,264,978	(621,041,982)	4,050,462,384	(621,041,982)
Total	**80,170,724,822**	**(621,041,982)**	**36,513,829,640**	**(621,041,982)**
In which: Trade receivables from related parties (Details stated in Note 37)	*66,497,046,950*	-	*19,418,176,198*	-

7. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
ACC Binh Duong Investment and Construction	9,295,018,863	-	9,698,591,444	-
Advances to other suppliers	450,190,701	-	153,416,879	-
Total	**9,745,209,564**	**-**	**9,852,008,323**	**-**
In which: Advance to related parties (Details stated in Note 37)	*9,295,018,863*	-	*9,698,591,444*	-

8. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Short-term	**19,841,203,393**	-	**11,789,264,870**	-
Employee Advances (1)	6,248,478,000	-	-	-
Deposit for land lease of lot A26-E at Becamex Binh Phuoc Industrial Park (2)	9,452,806,910	-	7,047,767,654	-
VAT corresponding to the principal of finance lease liabilities	2,877,085,143	-	3,636,593,769	-
Other receivables	1,262,833,340	-	1,104,903,447	-
Long-term	**14,401,594,686**	-	**14,158,044,539**	-
Environmental rehabilitation deposit	4,348,484,686	-	4,108,234,539	-
Deposit	10,053,110,000	-	10,049,810,000	-
Total	**34,242,798,079**	-	**25,947,309,409**	-

(1) Advances to employees to serve the Company's business operations for the investment and procurement of a stone crushing line, as well as general administrative advances.

(2) The deposit under the Memorandum of Understanding No. 05/2023/HĐNT dated 19/12/2023 and Appendix No. 01/PLHDNT dated 21 November 2025 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing lot A26-E with an area of 93,339.7 m^2 at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Dong Nai Province.

9. BAD DEBTS AND ALLOWANCE FOR DOUBTFUL DEBTS

	30/06/2026				01/01/2026			
	Overdue time	Historical cost	Recoverable amount	Allowance	Overdue time	Historical cost	Recoverable amount	Allowance
	Year	VND	VND	VND	Year	VND	VND	VND
Trade accounts receivable								
Binh Duong Traffic and Irrigation Construction Joint Stock Company	> 3 year	230,153,496	-	(230,153,496)	> 3 year	230,153,496	-	(230,153,496)
Anh Tuan Bridge Road and Construction Co., Ltd	> 3 year	380,186,540	-	(380,186,540)	> 3 year	380,186,540	-	(380,186,540)
Dai Khoa Construction One Member Co., Ltd	> 3 year	10,701,946	-	(10,701,946)	> 3 year	10,701,946	-	(10,701,946)
Total		**621,041,982**	-	**(621,041,982)**		**621,041,982**	-	**(621,041,982)**

10. INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
Raw materials	602,250,422	-	577,730,421	-
Tools and supplies	315,722,647	-	347,308,499	-
Work in process (1)	67,785,952,523	-	67,364,500,000	-
Finished goods	9,341,561,982	-	12,869,841,148	-
Merchandises	69,170,986,228	-	71,408,610,791	-
- Real Estate Inventories (2)	*64,360,000,000*	-	*64,360,000,000*	-
- Others	*4,810,986,228*	-	*7,048,610,791*	-
Total	**147,216,473,802**	**-**	**152,567,990,859**	**-**

(1) The details of work in process as follows:

	30/06/2026	01/01/2026
	VND	VND
Cost of unfinished stone production	363,454,768	-
Tan Dinh Real Estate Project (*)	67,364,500,000	67,364,500,000
Other construction projects	57,997,755	-
Total	**67,785,952,523**	**67,364,500,000**

(*) It represents the value of land use rights for certain plots of land acquired by the Company since 2021 in Hoa Loi Ward, Ho Chi Minh City intended for real estate development projects in future. The land use rights for these plots are mortgaged for bank loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch.

(2) Real Estate Inventory

Real estate inventories includes plots of land in Thoi Hoa Ward, Ho Chi Minh City are ready for sale. The land use rights for these plots are mortgaged for bank loans at Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch.

As at 30 June 2026, the Board of Management evaluated that the net realizable value of inventories exceeded or equaled their cost. Consequently, the Company did not make any allowance for inventory devaluation as at that date.

11. DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term	**1,931,611,631**	**2,961,846,195**
Tools and supplies	669,483,094	1,324,034,748
Repairing fixed assets	358,017,497	649,529,168
Insurance costs	761,154,413	936,544,946
Others	142,956,627	51,737,333
Long-term	**42,230,001,758**	**37,467,340,914**
Tools and supplies	2,822,782,742	2,240,296,536
Repairing fixed assets	157,128,340	332,468,338
Mineral exploitation license fee	35,872,070,151	31,717,707,241
Others	3,378,020,525	3,176,868,799
Total	**88,323,226,778**	**80,858,374,218**

12. FINANCIAL LEASE ASSETS

	Machinery and Equipments	Total
	VND	VND
COST		
As at 01/01/2026	**102,674,465,748**	**102,674,465,748**
As at 30/06/2026	**102,674,465,748**	**102,674,465,748**
ACCUMULATED DEPRECIATION		
As at 01/01/2026	**13,204,109,454**	**13,204,109,454**
Depreciation	4,324,675,842	4,324,675,842
As at 30/06/2026	**17,528,785,296**	**17,528,785,296**
NET BOOK VALUE		
As at 01/01/2026	**89,470,356,294**	**89,470,356,294**
As at 30/06/2026	**85,145,680,452**	**85,145,680,452**

13. INVESTMENT PROPERTIES

	01/01/2026	Increase during the period	Decrease during the period	30/06/2026
	VND	VND	VND	VND
Cost	**8,668,420,969**	-	-	**8,668,420,969**
- Buildings	8,668,420,969	-	-	8,668,420,969
Impairment loss	-	-	-	-
Net book value	**8,668,420,969**	-	-	**8,668,420,969**
- Buildings	8,668,420,969	-	-	8,668,420,969

14. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	**4,739,399,055**	**136,641,649,906**	**14,280,986,551**	**238,015,000**	**155,900,050,512**
Purchasing	-	44,444,444	-	-	44,444,444
As at 30/06/2026	**4,739,399,055**	**136,686,094,350**	**14,280,986,551**	**238,015,000**	**155,944,494,956**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**4,739,399,055**	**53,624,453,110**	**8,601,865,990**	**229,622,510**	**67,195,340,665**
Depreciation	-	5,731,641,373	657,018,234	8,392,490	6,397,052,097
As at 30/06/2026	**4,739,399,055**	**59,356,094,483**	**9,258,884,224**	**238,015,000**	**73,592,392,762**
NET BOOK VALUE					
As at 01/01/2026	**-**	**83,017,196,796**	**5,679,120,561**	**8,392,490**	**88,704,709,847**
As at 30/06/2026	**-**	**77,329,999,867**	**5,022,102,327**	**-**	**82,352,102,194**
Cost of tangible fixed assets fully depriciated but still in use	*4,739,399,055*	*2,787,863,636*	*3,578,420,049*	*238,015,000*	*11,343,697,740*
Cost of tangible fixed assets fully depriciated not in use	-	*18,851,544,775*	*582,000,000*	-	*19,433,544,775*
Residual value of tangible fixed assets mortgaged for bank loans	-	*38,177,766,470*	-	-	*38,177,766,470*

List of existing tangible fixed assets whose book value represents 10% or more of the total value of tangible fixed assets:

Tangible Fixed Assets	Cost	Net book value as at 30/06/2026	Net book value as at 01/01/2026
	VND	VND	VND
Stone_crusher 10-08/2021	20,800,054,455	12,302,293,347	13,169,045,835
Stone crusher 11-09/2022	24,243,459,938	17,004,093,415	18,014,237,581
Stone crusher 18-10/2025	32,256,639,000	29,583,037,646	30,927,064,274

15. CONSTRUCTION IN PRORESS

This represents the cost of upgrading and renovating three investment properties located in the UNI-TOWN Commercial Area, Binh Duong Industrial, Service and Urban Complex, Binh Duong Ward, Ho Chi Minh City.

16. LONG - TERM FINANCIAL INVESTMENTS

16.1. Investments in subsidiaries, associates and joint ventures

	30/06/2026			30/06/2026		
	Historical cost	Recoverable amount	Allowance	Historical cost	Recoverable amount	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**533,280,000,000**	**533,280,000,000**	-	**533,280,000,000**	**533,280,000,000**	-
Nguyen Viet Construction Investment and Trading Joint Stock Company	533,280,000,000	533,280,000,000	-	533,280,000,000	533,280,000,000	-
Investments in associates	**398,000,000,000**	**398,000,000,000**	-	**398,000,000,000**	**398,000,000,000**	-
Pho Đa Son Investment and Construction Joint Stock Company	224,000,000,000	224,000,000,000	-	224,000,000,000	224,000,000,000	-
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	174,000,000,000	174,000,000,000	-	174,000,000,000	174,000,000,000	-
Total	**931,280,000,000**	**931,280,000,000**	-	**931,280,000,000**	**931,280,000,000**	-

Detailed information on investments in subsidiaries and associates as at the accounting period-end is as follows:

Entity's name	Number of shares held	Ownership interest	Voting right	Effective interest	Charter capital
		%	%	%	VND
Nguyen Viet Construction Investment and Trading Joint Stock Company (1)	34,144,000	88	88	88	388,000,000,000
Pho Đa Son Investment and Construction Joint Stock Company (2)	22,400,000	28	28	28	800,000,000,000
Nguyen Viet Real Estate Trading and Construction Joint Stock Company (3)	17,400,000	29	29	29	600,000,000,000

(1) Nguyen Viet Construction Investment and Trading Joint Stock Company ("Nguyen Viet Investment Company") operates in the field of real estate investment and trading. Nguyen Viet Investment Company is the developer of the Me Linh New Residential Area Project with an area of 53,197.2 m^2 located at Land Parcel No. 1040, Map Sheet No. 30, address: Do Thuong Village, Tien Phong Commune, Me Linh District, Hanoi City. The Me Linh New Residential Area

Project will offer products including adjacent townhouses, adjacent shophouses, commercial center floor areas, commercial apartments, and social housing. The initial estimated total investment, approved under Decision No. 1133/QD-UBND dated 13 March 2026 by the Hanoi People's Committee regarding the housing development plan for Hanoi City for the 2026–2030 period, was VND 1,802 billion. On 15 June 2026, the General Meeting of Shareholders of Nguyen Viet Investment Company issued a Resolution approving the investment policy for the Me Linh New Residential Area Construction Investment Project with an adjusted total investment of VND 7,764 billion. Currently, Nguyen Viet Investment Company is carrying out the necessary legal procedures to submit the project for investment approval to competent State authorities. The Board of Management evaluates and believes in the potential of the project to bring future economic benefits to the Company, and accordingly, no impairment loss has arisen from the investment in this company.

(2) Pho Da Son Investment and Construction Joint Stock Company ("Pho Da Son Company") operates in the field of real estate investment and trading. The Company made a capital contribution to Pho Da Son Company together with other investors to execute real estate projects in Ho Chi Minh City. Currently, Pho Da Son Company is in the process of carrying out the necessary legal procedures to submit to competent State agencies for approval of the real estate project of which it is the developer. The Board of Management evaluates and believes in the potential of the projects to bring future economic benefits to the Company, and accordingly, no impairment loss has arisen from the investment in this company.

(3) Nguyen Viet Real Estate Business and Construction Joint Stock Company ("Nguyen Viet Real Estate Company") operates in the fields of real estate investment and trading, civil and industrial construction, technical infrastructure, and building material trading. The Company made a capital contribution to Nguyen Viet Real Estate Company together with other investors to execute real estate projects in Ho Chi Minh City. According to the unreviewed financial statements for the period from 01 January 2026 to 30 June 2026, Nguyen Viet Real Estate Company was profitable; therefore, the Board of Management evaluates and believes that no impairment loss has arisen from the investment in this company.

16.2. Investments in other entities

	30/06/2026				30/06/2026			
	Number of shares	Historical cost	Fair value	Allowance	Number of shares	Historical cost	Fair value	Allowance
		VND	VND	VND		VND	VND	VND
Binh Duong Investment and Trade Joint Stock Company	610,000	378,200,000,000	(*)	-	610,000	378,200,000,000	(*)	-
Total	**610,000**	**378,200,000,000**		**-**	**610,000**	**378,200,000,000**		**-**

Binh Duong Trading and Investment Joint Stock Company operates in the field of real estate trading. As Binh Duong Trading and Investment Joint Stock Company consistently generates annual profits, the Board of Management evaluates and believes that no impairment loss has arisen from the investment in this company.

(*) As at the date of these interim financial statements, the Company has not determined fair values of these financial instruments for disclosure in the interim financial statements because information about their market prices is not available and/or the Vietnamese Accounting Standards or the Vietnamese Accounting System do not provide specific guidance on determination of fair value. The fair value of these financial instruments may differ from their carrying amounts.

17. SHORT-TERM TRADE ACCOUNTS PAYABLE

	30/06/2026	01/01/2026
	VND	VND
Nguyen Viet Business Real Estate and Construction Joint Stock Company	5,928,158,080	4,807,916,190
Binh Nguyen Construction and Trading Company Limited	7,435,605,517	3,677,838,157
Tam Thai Hoa Trading and Service Company Limited	1,477,498,975	3,237,214,455
Duc Trong Trading and Service Company Limited	4,914,022,439	-
Others	20,455,801,788	19,779,961,169
Total	**40,211,086,799**	**31,502,929,971**
In which: Trade payables to related parties (Details stated in Note 37)	*5,928,158,080*	*6,214,365,630*

18. SHORT-TERM ADVANCE FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	39,904,217,464	40,545,508,923
An Binh Granite Joint Stock Company	23,392,587,387	14,451,907,809
Others	5,373,648,271	5,508,792,038
Total	**68,670,453,122**	**60,506,208,770**
In which: Advance from related parties (Details stated in Note 37)	-	*14,451,907,809*

19. DIVIDENDS AND PROFIT PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Dividends payable from the 2025 profit distribution	83,999,982,400	
Dividends payable from previous year to non-custodial shareholders who have not yet received their dividends	36,815,000	36,815,000
Total	**84,036,797,400**	**36,815,000**

20. ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued interest expense	437,017,582	484,561,311
Others	1,106,355,057	1,834,868,001
Total	**1,543,372,639**	**2,319,429,312**

21. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Trade union funds	11,577,946	-
Remuneration of the Board of Directors, Supervisory Board and Secretariat	713,121,023	242,715,417
Others	526,328,123	490,030,246
Total	**1,251,027,092**	**732,745,663**

22. TAXES AND OTHER RECEIVABLE FROM/PAYABLES TO THE STATE

	01/01/2026	Payable amount	Paid amount	30/06/2026
	VND	VND	VND	VND
Taxes and amounts payable to State Budget				
Value added tax	2,577,069,114	11,593,917,876	10,619,971,663	3,551,015,327
Corporate income tax	10,662,315,025	12,153,665,104	13,458,265,264	9,357,714,865
Personal income tax	12,414,097	46,770,731	40,329,869	18,854,959
Resource Tax	3,253,320,878	11,926,490,217	11,107,271,874	4,072,539,221
Property Tax, Land Lease Fees	-	652,210,359	652,210,359	-
Environmental Protection Fee	756,445,609	6,662,399,059	6,582,592,741	836,251,927
Fees, charge and others	-	1,764,273,642	1,764,273,642	-
Total	**17,261,564,723**	**44,799,726,988**	**44,224,915,412**	**17,836,376,299**
Taxes and receivables from State Budget				
Property Tax, Land Lease Fees	231,214,162	-	-	231,214,162
Total	**231,214,162**	**-**	**-**	**231,214,162**

23. LONG-TERM PROVISIONS

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Provision for environmental rehabilitation costs	4,108,234,539	120,125,074	-	4,228,359,613
Total	**4,108,234,539**	**120,125,074**	**-**	**4,228,359,613**

24. LOANS AND FINANCE LEASE LIABILITIES

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Short-term	**330,577,584,285**	**280,379,099,427**	**297,811,942,701**	**313,144,741,011**
Short-term loans (24.1)	304,144,851,281	269,213,732,925	284,588,576,199	288,770,008,007
Long-term loans due (24.2)	5,926,000,000	912,000,000	2,970,000,000	3,868,000,000
Financial lease liabilities due (24.3)	20,506,733,004	10,253,366,502	10,253,366,502	20,506,733,004
Long-term	**30,695,282,736**	-	**11,165,366,502**	**19,529,916,234**
Long-term loans (24.2)	2,108,000,000	-	912,000,000	1,196,000,000
Financial lease liabilities (24.3)	28,587,282,736	-	10,253,366,502	18,333,916,234
Total	**361,272,867,021**	**280,379,099,427**	**308,977,309,203**	**332,674,657,245**

24.1. Short-term loans

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	105,630,629,282	93,475,399,639	92,996,458,497	106,109,570,424
Vietnam Joint Stock Commercial Bank for Industry and Trade (2)	22,117,679,675	7,004,073,251	16,063,587,352	13,058,165,574
Indovina Bank Limited (3)	92,023,183,807	84,464,311,939	91,555,171,833	84,932,323,913
Asia Commercial Joint Stock Bank (4)	84,373,358,517	84,269,948,096	83,973,358,517	84,669,948,096
Total	**304,144,851,281**	**269,213,732,925**	**284,588,576,199**	**288,770,008,007**

Detailed information on short-term loans as at 30/6/2026:

	Bank	Contract Number	Credit Limit (billion VND)	Purpose	Loan Term	Collateral Assets
(1)	Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	01/2026/2615346/HĐTD dated 29/06/2026	120	Supplement working capital for production and business activities	Loan term according to specific contract	The collateral consists of land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City, which the Company acquired through a transfer from an individual; land use rights for plots of land owned by Binh Duong Investment and Trade Joint Stock Company and related parties in Thoi Hoa Ward, Ho Chi Minh City
(2)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	Contract no 3017417301/2025-HĐCVHM/NHCT680-AHP dated 15/10/2025	53	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	- Land use rights over land plots located in Hoa Loi Ward, Ho Chi Minh City owned by related paties - Machinery and equipment, including 02 stone crushing lines, along with certain crawler excavators, wheel loaders, and concrete pavers
(3)	INDOVINA Limited Liability Bank - Phu My Hung Branch	Contract No. 096/0424/6392576 dated April 26, 2024 and amendment contract No. 096-BS2/0525/CLr/6392576 dated May 26, 2025	100	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	Land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City owned by a third party
(4)	Asia Commercial Bank - Phan Dinh Phung Branch	PDP.DN.5122.040626 dated 15/06/2026	84.7	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 10 months	Land use rights for plots of land in Chanh Hiep Ward and Thoi Hoa Ward, Ho Chi Minh City, owned by third-party individuals and related parties.

24.2. Long-term loans

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Long-term loans due	**5,926,000,000**	**912,000,000**	**2,970,000,000**	**3,868,000,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade	5,926,000,000	912,000,000	2,970,000,000	3,868,000,000
Long-term loans	**2,108,000,000**	**-**	**912,000,000**	**1,196,000,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade	2,108,000,000	-	912,000,000	1,196,000,000
Total	**8,034,000,000**	**912,000,000**	**3,882,000,000**	**5,064,000,000**

Detailed information on long-term loan as at 30/6/2026:

Bank	Contract Number	Balance as at 30/06/2026	Classify as due debt	Purpose	Loan Term	Collateral Assets
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	04.3017417301/2022-HĐCVCT/NHCT680-AHP dated 28/12/2022	2,044,000,000	2,044,000,000	Purchase of machinery and equipment	48 months	Kobelco SK320HD-2 crawler excavator, Kobelco SK480LCD-6S crawler excavator, No. 10 stone crusher line with a capacity of 400 tons/hour
	01.3017417301/2023-HĐCVDADT/NHCT680-AHP dated 27/02/2023	3,020,000,000	1,824,000,000	Purchase of machinery and equipment	60 months	E485LCH crawler excavator, No. 11 stone crusher line with a capacity of 400 tons/hour
Total		**5,064,000,000**	**3,868,000,000**			

Repayment schedule of long-term loan

	30/06/2026	01/01/2026
	VND	VND
Within 1 year	3,868,000,000	5,926,000,000
More than 1 year to 5 years	1,196,000,000	2,108,000,000
Total	**5,064,000,000**	**8,034,000,000**

24.3. Finance lease liabilities

	01/01/2026 VND	Increase VND	Decrease VND	30/06/2026 VND
Financial lease liabilities due	**20,506,733,004**	**10,253,366,502**	**10,253,366,502**	**20,506,733,004**
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	11,837,000,004	5,918,500,002	5,918,500,002	11,837,000,004
Vietnam International Leasing Company Limited (2)	8,669,733,000	4,334,866,500	4,334,866,500	8,669,733,000
Long - term financial lease liabilities	**28,587,282,736**	-	**10,253,366,502**	**18,333,916,234**
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	13,415,249,990	-	5,918,500,002	7,496,749,988
Vietnam International Leasing Company Limited (2)	15,172,032,746	-	4,334,866,500	10,837,166,246
Total	**49,094,015,740**	**10,253,366,502**	**20,506,733,004**	**38,840,649,238**

Detailed information on Finance lease liabilites

	Unit	Contract number	Balance as at 30/06/2026	Classify as due debt	Rate	Purpose	Term
(1)	Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch	102/2023/CN.MN-CTTC dated 19/09/2023	7,233,750,000	5,787,000,000	12.5%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
		30/2024/CN.MN-CTTC dated 04/06/2024	12,099,999,992	6,050,000,004	12.5%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
(2)	Vietnam International Financial Leasing Company Limited	2025-00084-000 dated 27/03/2025	19,506,899,246	8,669,733,000	7.3%	Leasing a stone crushing line with a capacity of 400 tons per hour	42 months
	Total		**38,840,649,238**	**20,506,733,004**			

Finance lease liabilities paid during the period

Term	Current period			Prior period		
	Total financial lease payments	Interest payment	Pricipal payment	Total financial lease payments	Interest payment	Pricipal payment
	VND	VND	VND	VND	VND	VND
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch						
Within 1 year	7,104,095,104	1,185,595,102	5,918,500,002	7,617,233,177	1,698,733,175	5,918,500,002
From 1 year to 5 years	-	-	-	-	-	-
More than 5 years	-	-	-	-	-	-
Vietnam International Financial Leasing Company Limited						
Within 1 year	5,097,352,497	762,485,997	4,334,866,500	2,605,432,912	437,999,662	2,167,433,250
From 1 year to 5 years	-	-	-	-	-	-
More than 5 years	-	-	-	-	-	-
Total	**12,201,447,601**	**1,948,081,099**	**10,253,366,502**	**10,222,666,089**	**2,136,732,837**	**8,085,933,252**

Repayment schedule of Finance lease liabilities

	30/06/2026	01/01/2026
	VND	VND
Within 1 year	20,506,733,004	20,506,733,004
More than 1 year to 5 years	18,333,916,234	28,587,282,736
Total	**38,840,649,238**	**49,094,015,740**

25. OWNERS' EQUITY

Table of Changes in Equity

	Owners' equity VND	Share premium VND	Investment and development fund VND	Retained earnings VND	Total VND
As at 01/01/2025	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**154,402,052,493**	**1,215,957,576,587**
Profit for the year	-	-	-	94,081,121,133	94,081,121,133
Distribution for Bonus and Welfare Fund	-	-	-	(485,430,835)	(485,430,835)
Distribution for Remuneration of the Board of Directors and Supervisory Board	-	-	-	(242,715,417)	(242,715,417)
As at 01/01/2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**247,755,027,374**	**1,309,310,551,468**
Profit for the period	-	-	-	44,234,959,724	44,234,959,724
Dividend distribution (*)	-	-	-	(83,999,982,400)	(83,999,982,400)
Distribution for Bonus and Welfare Fund (*)	-	-	-	(940,811,211)	(940,811,211)
Distribution for Remuneration of the Board of Directors and Supervisory Board (*)	-	-	-	(470,405,606)	(470,405,606)
As at 30/06/2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**206,578,787,881**	**1,268,134,311,975**

(*) The Company distributed its 2025 profit in accordance with Resolution No. 01/2026/NQ-DHDCD dated 29 April 2026 of the 2026 Annual General Meeting of Shareholders, as follows: dividend payout at the rate of 8% of charter capital, equivalent to VND 83,999,982,400; allocation to the bonus and welfare fund of VND 940,811,211; and remuneration for the Board of Directors, Supervisory Board, and Secretariat of VND 470,405,606.

Details of Shareholders of the Company

	30/06/2026			01/01/2026		
	Number of Shares	Value (VND)	Proportion	Number of Shares	Value (VND)	Proportion
Ms Nguyen Thi Kim Thanh	25,437,707	254,377,070,000	24.23%	25,437,707	254,377,070,000	24.23%
Mr Pham Quynh Thai Bao	25,744,000	257,440,000,000	24.52%	-	-	-
Ms Pham Thi Khanh An	21,815,730	218,157,300,000	20.78%	-	-	-
Mr Do Manh Cuong	8,377,500	83,775,000,000	7.98%	8,377,500	83,775,000,000	7.98%
ACC Binh Duong Investment and Construction Joint Stock Company	4,479,600	44,796,000,000	4.27%	4,479,600	44,796,000,000	4.27%
Mr Nguyen Hai Dang	88,700	887,000,000	0.08%	13,316,200	133,162,000,000	12.68%
Mr Nguyen Cong Han	102,600	1,026,000,000	0.10%	11,020,250	110,202,500,000	10.50%
Mr Dao Quang Linh	27,400	274,000,000	0.03%	5,251,400	52,514,000,000	5.00%
Others	18,926,741	189,267,410,000	18.03%	37,117,321	371,173,210,000	35.35%
Total	**104,999,978**	**1,049,999,780,000**	**100.00%**	**104,999,978**	**1,049,999,780,000**	**100.00%**

Capital transactions with owners and distribution of dividends

	Current period	Prior period
	VND	VND
Owner's equity		
- Opening balance	247,755,027,374	154,402,052,493
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	247,755,027,374	154,402,052,493
Declared dividend, earning	**83,999,982,400**	-

Shares

	30/06/2026	01/01/2026
Authorised shares	**104,999,978**	**104,999,978**
Issued shares	**104,999,978**	**104,999,978**
- Common shares	*104,999,978*	*104,999,978*
Repurchased shares (Treasury shares)	-	-
Outstanding shares	**104,999,978**	**104,999,978**
- Common shares	*104,999,978*	*104,999,978*

Par value of an outstanding share 10,000 VND/share

26. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

Operating lease assets

The Company leases a land parcel with an area of 565,311.8 m² located at land lot No. 350 and 351, map sheet No. 71, An Binh Commune, Phu Giao District, Binh Duong Province (currently Phu Giao Commune, Ho Chi Minh City) under Land Lease Contract No. 2760/HD.TD dated 14 September 2011 signed with the Department of Natural Resources and Environment of Binh Duong Province, together with its amendments and supplements. The lease term is valid until 21 June 2035.

The annual land rental payable is subject to notices issued by the Binh Duong Tax Department (currently the Ho Chi Minh City Tax Department). Land rental rates are subject to adjustment whenever the State decides to revise the land price framework in the city.

The total future minimum lease payments under non-cancellable operating leases over the lease term, estimated based on the current rental unit price, are as follows:

	30/06/2026 VND	01/01/2026 VND
Within 1 year	1,249,347,918	1,249,347,918
More than 1 year to 5 years	4,997,391,672	4,997,391,672
More than 5 years	4,997,391,672	5,622,065,631
Total	**11,244,131,262**	**11,868,805,221**

Company's assets pledged or mortgaged

Details of mortgaged assets comprising land use rights certificates for land lots owned by the Company as at 30 June 2026 are as follows:

Land plot	Location	Area (m²)	Mortgagee	Mortgage term
Land plot No. 4609, map sheet No. 42	Ap 2 MP3 Resettlement Area, Thoi Hoa Ward, Ben Cat, Binh Duong (now Thoi Hoa Ward, Ho Chi Minh City)	150	Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	Until the Company fully discharges its obligations to the Bank and the parties involved release the collateral
Land plot No. 4610, map sheet No. 42		150		
Land plot No. 4611, map sheet No. 42		150		
Land plot No. 4612, map sheet No. 42		150		

Details of fixed assets mortgaged as collateral as at 30 June 2026:

Assets	Historical cost VND	Net book value VND	Mortgagee	Mortgage term
HITACHI ZAXIS 460LCH crawler excavator (An Lim)	1,909,090,909	676,136,341	Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	Until the Company fully discharges its obligations to the Bank and the parties involved release the collateral
VOGELE S1800-2 asphalt paver (Nguyen Viet)	5,000,000,000	1,803,819,462		
KOMATSU PW130-7K wheeled excavator (Hong Gia)	1,077,227,273	409,389,826		
KOBELCO SK320-6 crawler excavator (Viet Nhat)	3,000,000,000	1,140,120,968		
Stone crusher 10-08/2021	20,800,054,455	12,302,293,347		
KOBELCO SK480LCD-6S crawler excavator (Ha Noi Construction)	3,454,545,455	1,358,137,858		
KOBELCO SK320HD-2 crawler excavator (Ha Noi Construction)	2,818,181,818	1,108,901,492		
KOMATSU WA500 wheeled wheel loader (ABG)	1,454,545,455	579,797,989		
Máy đào bánh xích HITACHI EX355 (ABG)	1,454,545,455	579,797,989		
New Holland E485LCH crawler excavator (Ha Noi Construction)	2,222,222,222	1,215,277,784		
Stone crusher 11-09/2022	24,243,459,938	17,004,093,415		
Total	**67,433,872,980**	**38,177,766,471**		

27. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Revenue from finished products and goods	429,096,018,157	297,771,944,559
Revenue from construction contract	150,288,353	19,102,743,807
Total	**429,246,306,510**	**316,874,688,366**
In which: Revenue from related parties (Details stated in Note 37)	*324,147,352,170*	*199,663,327,789*

28. COST OF SALES

	Current period VND	Prior period VND
Cost of finished products and goods sold	344,952,915,404	233,835,088,450
Cost of construction contract	147,282,657	17,545,260,163
Total	**345,100,198,061**	**251,380,348,613**

29. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest on bank	7,183,290	18,397,877
Interest from loan agreements	-	5,081,147,000
Total	**7,183,290**	**5,099,544,877**

30. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expense	13,723,583,970	12,873,195,403
Total	**13,723,583,970**	**12,873,195,403**

31. SELLING EXPENSES

	Current period VND	Prior period VND
Transportation expense	4,195,513,763	6,150,406,125
Other expenses	82,742,404	82,444,400
Total	**4,278,256,167**	**6,232,850,525**

32. ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
Staff expenses	4,888,220,439	4,104,073,999
Depreciation expense	206,729,870	190,662,384
Outsourced expense	1,340,707,733	1,816,353,893
Other expenses	1,563,456,063	461,052,201
Total	**7,999,114,105**	**6,572,142,477**

33. OTHER INCOME

	Current period VND	Prior period VND
Penalty for breach of contract	-	350,000,000
Collecting electricity bills from households	381,780,449	290,659,240
Others	568,390	112,932
Total	**382,348,839**	**640,772,172**

34. OTHER EXPENSES

	Current period VND	Prior period VND
Electricity bills paid on behalf of households	381,780,449	290,659,240
Late payment penalties for taxes	1,764,273,642	-
Others	7,417	35,992
Total	**2,146,061,508**	**290,695,232**

35. PRODUCTION AND BUSINESS COST BY NATURE

	Current period VND	Prior period VND
Material and consumables cost	18,303,785,764	17,333,198,261
Labor cost	9,994,156,636	8,890,892,923
Depreciation	10,721,727,939	9,267,635,871
Outsourced expense	34,503,012,363	37,607,155,490
Other expenses	19,465,353,259	19,752,878,043
Total	**92,988,035,961**	**92,851,760,588**

36. CURRENT CORPORATE INCOME TAX

	Current period VND	Prior period VND
Accounting Profit before CIT	**56,388,624,828**	**45,265,773,165**
Adjustment for taxable income		
- Add: Undeductible expense	4,379,700,692	6,121,502
Taxable income	**60,768,325,520**	**45,271,894,667**
Tax rate	20%	20%
Total current corporate income tax expenses	**12,153,665,104**	**9,054,378,933**

37. RELATED PARTIES INFORMATION

List of related parties:

Related parties	**Relationship**
Nguyen Viet Construction Investment and Trading Joint Stock Company	Subsidiary company
Pho Đa Son Investment and Construction Joint Stock Company	Associated Company
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associated Company
ACC Binh Duong Investment and Construction Joint Stock Company	The Chairman of the Company is the Chairman of the Board of Directors of this Company
An Binh Granite Joint Stock Company (No longer a related party as at 29 April 2026)	The member of Board of Director of the Company is Deputy General Director of this Company
My Phuoc Hospital Joint Stock Company	Related party of internal persons of the Company (Mr. Pham Huy Hau and Ms. Nguyen Thi Thuy Van)
Ms Nguyen Thi Kim Thanh	Major shareholder owns 24.23% of charter capital
Mr Pham Quynh Thai Bao	Major shareholder owns 24.52% of charter capital
Ms Pham Thi Khanh An	Major shareholder owns 20.78% of charter capital

Transactions with related parties

	Current period VND	Prior period VND
Sales Revenue	**324,147,352,170**	**199,663,327,789**
An Binh Granite Joint Stock Company	311,891,927	10,248,796,378
ACC Binh Duong Investment and Construction Joint Stock Company	323,835,460,243	189,414,531,411
Purchases	**259,532,027,679**	**155,990,542,101**
ACC Binh Duong Investment and Construction Joint Stock Company	7,659,375,179	15,837,865,101
An Binh Granite Joint Stock Company	1,408,240,000	1,841,056,000
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	250,464,412,500	138,311,621,000
Purchase of machinery and equipment	-	**9,710,000,000**
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	-	9,710,000,000
Collect electricity bills	**145,886,340**	**106,548,300**
An Binh Granite Joint Stock Company	145,886,340	106,548,300

Balances with related parties

	30/06/2026 VND	01/01/2026 VND
Short-term trade receivables		
ACC Binh Duong Investment and Construction Joint Stock	66,497,046,950	19,418,176,198
Short-term advances to suppliers		
ACC Binh Duong Investment and Construction Joint Stock	9,295,018,863	9,698,591,444
Short-term trade payables		
An Binh Granite Joint Stock Company	No longer a related party	1,406,449,440
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	5,928,158,080	4,807,916,190
My Phuoc Hospital Joint Stock Company	-	38,384,000
Short-term advance from customers		
An Binh Granite Joint Stock Company	No longer a related party	14,451,907,809

Total income of the Board of Directors and the Board of Management

Name	Position	Current period VND	Prior period VND
Mr Ngo Anh Quan	Chairman	-	-
Mr Pham Huy Hau	Member, General Director	30,000,000	-
Mr Nguyen Bao Long	Member (dismissed on 29 April 2026), General Director (dismissed)	-	251,331,667
Mr. Nguyen Minh Chi	Member (appointed on 29 April 2026), Deputy General Director	269,615,286	78,402,871
Ms Nguyen Thi Thuy Van	Independent Member	80,000,000	80,000,000
Ms Nguyen Thi Loan	Independent Member	-	-
Total		**379,615,286**	**409,734,538**

Remuneration of the Supervisory Board paid during the period:

Remuneration for the Board of Directors, Supervisory Board and the Secretary Team is allocated from distributed profit after tax approved by the Annual General Meeting of Shareholders. During the period, the Company has no plan to pay remuneration to the Board of Directors, the Supervisory Board, and the Secretariat.

38. SUBSEQUENT EVENTS

The Board of Management confirms that, in its opinion, in all material affect, no significant events occurring after the end of the accounting period affecting the financial position and operations of the Company that requires adjustments or disclosures on the financial statements for period from 01/01/2026 to 30/06/2026.

39. OTHER INFORMATION

On 15 June 2026, the Board of Directors of the Company approved Resolution No. 08/2026/NQ-HDQT regarding the execution and implementation of a Joint Venture Agreement among three companies: EASTERNS AHP Minerals Joint Stock Company, Nguyen Viet Construction Investment and Trading Joint Stock Company, and Binh Duong Investment and Trading Joint Stock Company. The purpose of this agreement is to prepare the application for in-principle investment approval and the designation of the project developer for the Me Linh New Residential Area Construction Investment Project located in Me Linh Ward, Ha Noi City. The project's construction scale comprises 05 mixed-use residential buildings (commercial, service, office, and residential apartments), 01 social housing building, as well as other technical and social infrastructure facilities. The estimated total investment for the Me Linh New Residential Area Project is VND 7,764 billion.

40. COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Position are the figures on the audited separate financial statements for the year ended 31/12/2025. The comparative figures in the Income Statement and the Cash Flow Statement are the figures for the period from 01/01/2025 to 30/06/2025 had been reviewed.

Certain opening balances in the Statement of Financial Position have been reclassified to ensure comparability with the corresponding closing balances, in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, providing guidance on the corporate accounting system. Details are as follows:

STATEMENT OF FINANCIAL POSITION	Codes	01/01/2026 before reclassification VND	Reclassification amount VND	01/01/2026 after reclassification VND
Dividends and profit payables	313	-	36,815,000	36,815,000
Other short-term payables	320	769,560,663	(36,815,000)	732,745,663

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

M.S.D.N: 3700927878 CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP