CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG SỐ 18

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CONSTRUCTION &INVESTMENT JSC NO.18	**SOCIALIST REPUBLIC OF VIETNAM**
	Independence – Freedom – Happiness
No.: 02/ CBTT-L18	
/ Information Disclosure Report "	*Hanoi, August 29th 2026*

PERIODIC DISCLOSURE OF FINANCE STATEMENT

To: - The State Securities Commission;
- Hanoi Stock Exchange.

Pursuant to provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure on the Stock market, Investment and Construction Joint Stock Company No. 18 hereby discloses the reviewed interim consolidated financial statements (FS) of Year 2026 as follows:

1. Name of Company: Construction And Investment Joint Stock Company No.18
- Securities code: L18
- Head office address: No. 471 Nguyen Trai Street, Thanh Liet Ward, Hanoi City.

Điện thoại liên hệ/ Telephone: 02 435526925
- Email: donhung1986@gmail.com Website: **www.licogi18.com.vn**

2. Information disclosure content:

- Reviewed interim consolidated financial statements of Year 2026:

☐ Separate financial statements (Applicable to listed organizations have no subsidiaries and the superior accounting unit has affiliated units);

☑ Consolidated financial statements (Applicable to listed organizations with subsidiaries);

☐ Combined financial statements (Applicable to listed organizations with dependent accounting units operating their own accounting structures).

- Cases that require explanation:

+ The audit firm gives an opinion that is not unqualified opinion on the financial statements (for audited financial statements of 2025):

☐ Yes ☑ No

Explanatory document in case of intergraton:

☐ Yes ☐ No

+ The difference between pre and post – audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa (for audited financial statements of 2025):

☐ Yes ☐ No

Explanatory document in case of intergraton :

☐ Yes ☐ No

+ Profit after corporate income tax in the business results report of the reporting period has changed by 10% or more compared to the same period report of the previous year

☑ Yes ☐ No

Explanatory document in case of intergraton :

☑ Yes ☐ No

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

☐ Yes ☐ No

Explanatory document in case of intergraton :

☐ Yes ☐ Không

This information has been publised on the company's website on August 29h 2026, at the following link: www.licogi18.com.vn

3. Report on transactions with a value of 35% or more of total assets in the first six months of Year 2026 : Not applicable

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Attached documents:

- *Financial Statements;*
- *Explanation of post-tax profit variance.*

PERSON AUTHORIZED FOR INFORMATION DISCLOSURE

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG SỐ 18

KẾ TOÁN TRƯỞNG

Đỗ Thị Nhung

CONSTRUCTION AND INVESTMENT JOINT STOCK COMPANY NO 18

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30th June 2026

Hanoi - August 2026

TABLE OF CONTENTS

STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of Construction and Investment Joint Stock Company No 18 presents this report together with the Company's reviewed interim consolidated financial statements for the period ended 30th June 2026.

THE COMPANY

Construction and Investment Joint Stock Company No 18 (LICOGI 18) (hereinafter referred to as the "Company") is a joint stock company converted from Construction Company No. 18, a subsidiary of the Construction and Infrastructure Development Corporation, a State-owned Enterprise, pursuant to Decision No. 48/QD-BXD dated January 10, 2006 issued by the Minister of Construction.

The Company operates under the Enterprise Registration Certificate for a Joint Stock Company with enterprise code 0800001612, initially issued by the Hanoi Department of Planning and Investment on July 1, 2008 (previously, Business Registration Certificate No. 0403000389 was issued by the Business Registration Office - Hai Duong Department of Planning and Investment on February 24, 2006, before the headquarters were relocated from Hai Duong City to Hanoi City), amendments and the 13th amendment dated 15 July 2026 issued by the Hanoi Department of Finance in connection with the increase in the Company's charter capital.

The Company's foreign name is Construction and Investment Joint Stock Company No. 18.

Abbreviated name: LICOGI - 18.

The Company is currently listed on the Hanoi Stock Exchange. Stock code: L18.

The Company's head office is located at No. 471 Nguyen Trai Street, Thanh Liet Ward, Hanoi City, Vietnam.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and Board of General Directors who held the Company during the period and at the date of this report are as follows:

Board of Management

Mr. Bui Thanh Tuyen	Chairman (Appointed on 28/4/2026)
Mr. Nguyen Xuan Hung	Member (Dismissed as Chairman on 28/4/2026)
Mr. Trinh Viet Dung	Independent Member of the Board of Management
Mr. Dang Van Giang	Member
Mr. Nguyen Ngoc Chung	Member

Board of Supervisors

Mr. Luu Ba Thai	Head of the Board
Mr. Bui Công Phach	Member
Mrs. Nguyen Ngoc Lan	Member
Mrs. Bui Thi Thuan	Member

Board of General Directors

Mr. Nguyen Xuan Hung	General Director (Appointed on 28/4/2026)
Mr. Bui Thanh Tuyen	General Director (Dismissed on 28/4/2026)
Mr. Nguyen Ngoc Chung	Deputy General Director
Mr. Ha Hong Quang	Deputy General Director
Mr. Duong Quoc Khanh	Deputy General Director
Mrs. Nguyen Thi Kim Xinh	Deputy General Director
Mr. Dang Long Diep	Deputy General Director
Mr. Phung Van Thanh	Deputy General Director
Mr. Ngo Van Nam	Deputy General Director
Mr. Nguyen Minh Thi	Deputy General Director
Mr. Nguyen Xuan Son	Deputy General Director
Mr. Nguyen Van Chien	Deputy General Director (Appointed on 29/5/2026)

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

SUBSEQUENT EVENTS

According to the Executive Board, in all material respects, there have been no other significant events occurring after the reporting date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim consolidated financial statements for the period ended 30th June 2026.

AUDITORS

The Company's interim consolidated financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

RESPONSIBILITY OF THE EXECUTIVE BOARD

The Company's Executive Board is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the consolidated financial position of the Company as at 30/6/2026 as well as of its interim consolidated income and cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim consolidated financial statements. In preparing these interim consolidated financial statements, the Executive Board is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Consolidated Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Consolidated Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Interim Consolidated Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Executive Board is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim consolidated financial statements. The Executive Board 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 Executive Board confirms that the Company has complied with the above requirements in preparing the Interim Consolidated Financial Statements.

For and on behalf of the Executive Board,

M.S.D.N: 0800001612-C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ VÀ XÂY DỰNG
SỐ 18
P.THANH LIỆT-TP.HÀ NỘI

Nguyen Xuan Hung
Authorization Paper No. 58/GUQ-HĐQT dated 08 May 2026 issued by the Chairman of the Board of Management
General Director
Hanoi, August 28, 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
+84 (24) 3 783 2121 info@cpavietnam.vn
+84 (24) 3 783 2122 www.cpavietnam.vn

INPACT MEMBER

No: 157/2026/BCSX-BCTCHN/CPA VIETNAM

REVIEW REPORT OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: **Shareholders, Board of Management and the Board of General Directors**
Construction and Investment Joint Stock Company No 18

We have reviewed the accompanying interim consolidated financial statements of Construction and Investment Joint Stock Company No 18 as set out on page 05 to page 47, prepared on 28th August 2026 including the Interim Consolidated Statement of Financial Position as at 30th June 2026, and the Interim Consolidated Income Statement, and Interim Consolidated Cash flow Statement for the period then ended, and Notes to the Interim Consolidated Financial Statements.

Responsibility of the Executive Board

The Company's Executive Board is responsible for the true and fair preparation and presentation of these Interim Consolidated Financial Statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements, and for the internal control as the Executive Board determines is necessary to enable the preparation and presentation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnam Standards on Review Engagements No. 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements, in all material respects, does not give a true and fair view of the consolidated financial position of the Company as at 30 June 2026 and the consolidated results of operations and its consolidated cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Consolidated Financial Statements.

M.S.D.N: 0101917917 CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM THÀNH PHỐ HÀ NỘI VIỆT NAM

Bui Thi Thuy
Deputy General Director
Audit Practising Registration Certificate
No: 0580-2023-137-1
Authorised paper No. 04/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A Member Firm of INPACT
Hanoi, August 28, 2026

CONSTRUCTION AND INVESTMENT JOINT STOCK COMPANY NO 18
No. 471 Nguyen Trai Street, Thanh Liet Ward, Hanoi City, Vietnam

Form B 01a - DN/HN
Issued under Circular No. 43/2026/TT- BTC April 20, 2026 of the Ministry of Finance

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30/6/2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+150+160)**	**100**		**5,450,158,599,571**	**5,188,196,498,955**
I.	**Cash and cash equivalents**	**110**	5.1	**164,098,961,188**	**346,772,407,437**
1.	Cash	111		61,752,787,401	188,170,407,437
2.	Cash equivalents	112		102,346,173,787	158,602,000,000
II.	**Short - term financial investments**	**120**		**156,901,369,598**	**139,523,369,598**
3.	Short - term held-to-maturity investments	123	5.2	156,901,369,598	139,523,369,598
III.	**Short- term receivables**	**130**		**1,996,188,359,264**	**1,750,630,954,243**
1.	Short-term receivables from customers	131	5.3	1,279,634,608,855	1,318,141,323,573
2.	Prepayments to sellers in short-term	132	5.4	730,749,959,244	479,687,026,581
5.	Other short-term receivables	135	5.5	146,779,697,541	121,470,172,184
6.	Short-term allowances for doubtful debts	136	5.6	(160,975,906,376)	(168,667,568,095)
IV.	**Inventories**	**140**	5.7	**3,065,558,716,065**	**2,903,915,041,141**
1.	Inventories	141		3,076,784,402,872	2,915,140,727,948
2	Allowances for devaluation of inventories	142		(11,225,686,807)	(11,225,686,807)
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**67,411,193,456**	**47,354,726,536**
1.	Short-term deferred expenses	161	5.8	2,212,259,640	2,476,209,391
2.	Deductible value added tax	162		64,398,735,265	44,736,692,203
3.	Tax and other receivables from the State budget	163	5.9	800,198,551	141,824,942
B -	**NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)**	**200**		**705,227,518,407**	**597,888,125,725**
I.	**Long-term receivables**	**210**		**3,754,907,945**	**33,292,000**
5.	Other long-term receivables	215	5.5	3,754,907,945	33,292,000
II.	**Fixed assets**	**220**		**373,931,709,084**	**372,968,315,839**
1.	Tangible fixed assets	221	5.10	360,952,258,613	357,475,754,431
	- Historical costs	*222*		*851,589,920,065*	*825,108,356,463*
	- Accumulated depreciation	*223*		*(490,637,661,452)*	*(467,632,602,032)*
2.	Finance lease fixed assets	224	5.11	10,334,033,420	12,692,841,765
	- Historical costs	*225*		*16,334,678,955*	*19,010,460,773*
	- Accumulated depreciation	*226*		*(6,000,645,535)*	*(6,317,619,008)*
3.	Intangible fixed assets	227	5.12	2,645,417,051	2,799,719,643
	- Historical costs	*228*		*3,686,327,526*	*3,686,327,526*
	- Accumulated amortization	*229*		*(1,040,910,475)*	*(886,607,883)*
III.	**Long-term biological assets**	**230**		-	-
III.	**Investment properties**	**240**		**46,019,825,484**	**46,010,007,070**
1.	Historical costs	241	5.13	46,019,825,484	46,010,007,070
IV.	**Long-term assets in progress**	**250**		**8,115,118,892**	**12,864,397,101**
2.	Construction in progress	252	5.14	8,115,118,892	12,864,397,101
V.	**Long-term financial investments**	**260**		**183,909,555,962**	**80,796,855,451**
2.	Investments in joint ventures and associates	262	5.15	10,362,311,677	10,039,083,268
3.	Investments in equity of other entities	263	5.15	186,375,000,000	85,355,000,000
4.	Allowances for long-term investments	264	5.15	(13,289,255,715)	(15,058,727,817)
5.	Long-term held-to-maturity investments	265	5.2	461,500,000	461,500,000
VI.	**Other non-current assets**	**270**		**89,496,401,040**	**85,215,258,264**
1.	Long-term deferred expenses	271	5.8	71,461,725,192	65,964,499,958
2.	Deferred income tax assets	272	5.16	3,634,675,848	3,950,758,306
5.	Goodwill	279	5.17	14,400,000,000	15,300,000,000
	TOTAL ASSETS (280 = 100 + 200)	**270**		**6,155,386,117,978**	**5,786,084,624,680**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As at 30/6/2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C-	**LIABILITIES (300=310+330)**	**300**		**5,119,888,213,447**	**4,791,435,657,322**
I.	**Short-term liabilities**	**310**		**3,943,567,385,302**	**3,668,337,626,624**
1.	Short-term trade payables	311	5.18	651,857,295,812	927,378,743,227
2.	Short-term prepayments from customers	312	5.19	1,752,455,543,586	1,349,222,980,772
3.	Dividends and profit payables	313	5.20	914,356,390	-
4.	Short-term Taxes and other payables to State budget	314	5.9	7,025,683,680	40,533,916,904
5.	Payables to employees	315		74,709,626,381	83,980,619,295
6.	Short-term accrued expenses	316	5.21	10,266,799,619	8,518,036,298
9.	Short-term deferred revenue	319	5.22	758,840,000	222,440,000
10.	Other short-term payables	320	5.23	89,733,752,839	83,928,617,405
11.	Short-term borrowings and finance lease liabilities	321	5.24	1,266,205,395,236	1,096,466,748,661
12.	Short-term provisions	322	5.25	62,612,209,969	60,171,229,532
13.	Bonus and welfare funds	323		27,027,881,790	17,914,294,530
II.	**Long-term liabilities**	**330**		**1,176,320,828,145**	**1,123,098,030,698**
8.	Other long-term payables	338	5.23	903,306,000	903,306,000
9.	Long-term borrowings and finance lease liabilities	339	5.24	1,018,599,615,915	963,363,524,995
13.	Long-term provisions	343	5.25	156,817,906,230	158,831,199,703
D-	**OWNERS' EQUITY**	**400**	5.26	**1,035,497,904,531**	**994,648,967,358**
1.	Contributed capital	411		457,397,930,000	457,397,930,000
	- Ordinary shares with voting rights	*411a*		*457,397,930,000*	*457,397,930,000*
2.	Share premium	412		14,282,390,909	14,282,390,909
4.	Other capital	414		114,348,590,000	-
8.	Development and investment funds	418		46,640,550,712	39,722,590,186
10.	Undistributed profit after tax	420		207,633,152,732	290,805,859,460
	- Undistributed profit after tax brought forward	*420a*		*155,793,418,073*	*124,019,023,568*
	- Undistributed profit after tax for the current period	*420b*		*51,839,734,659*	*166,786,835,892*
11.	Non-controlling interests			195,195,290,178	192,440,196,803
	TOTAL RESOURCES (440 = 300 + 400)	**440**		**6,155,386,117,978**	**5,786,084,624,680**

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Dang Thi Quynh Trang	Do Thi Nhung	Nguyen Xuan Hung

M.S.D.N:0800001612-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG SỐ 18
THANH LIỆT - TP.HÀ NỘI

CONSTRUCTION AND INVESTMENT
JOINT STOCK COMPANY NO 18
No. 471 Nguyen Trai Street, Thanh Liet Ward,
Hanoi City, Vietnam

Form B 02a - DN/HN
Issued under Circular No. 43/2026/TT- BTC
April 20, 2026 of the Ministry of Finance

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended 30 June 2026

ITEMS		Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
1.	Revenue from sales and services rendered	01	6.1	2,429,290,886,246	1,610,346,048,709
2.	Revenue deductions	02		-	-
3.	Net revenue from sales and services rendered (10 = 01-02)	10		2,429,290,886,246	1,610,346,048,709
4.	Cost of goods sold	11	6.2	2,258,691,531,955	1,465,852,335,759
5.	**Gross revenue from sales and services rendered (20 = 10-11)**	**20**		**170,599,354,291**	**144,493,712,950**
6.	Gain/(loss) on sale and disposal of investment properties	21		-	
7.	Financial income	22	6.3	5,699,330,312	2,847,511,615
8.	Financial expenses	23	6.4	48,837,501,047	27,194,712,873
	In which: Interest expenses	*24*		*49,829,117,304*	*26,842,352,993*
9.	Selling expenses	25	6.5	5,298,316,147	5,253,843,838
10.	General and administrative expenses	26	6.5	51,963,476,892	43,548,672,828
11.	Share of profit or loss of joint ventures and associates	27		323,228,408	24,177,147
12.	**Net profits from operating activities {30 = 20 + 21 + (22 – 23) - (25 + 26) + 27}**	**30**		**70,522,618,925**	**71,368,172,173**
13.	Other income	31	6.6	1,071,397,499	4,960,047,739
14.	Other expenses	32	6.6	2,826,842,433	25,541,276,190
15.	**Other profits (40 = 31 - 32)**	**40**		**(1,755,444,934)**	**(20,581,228,451)**
16.	**Total net profit before tax (50 = 30+40)**	**50**		**68,767,173,991**	**50,786,943,722**
17.	Current corporate income tax expenses	51	6.7	7,919,837,898	12,028,966,128
18.	Deferred corporate income tax expenses	52	6.7	316,082,457	316,082,457
19.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**60,531,253,636**	**38,441,895,137**
20.	**Profit after tax of Parent Company**	**61**		**51,839,734,659**	**32,031,038,844**
21.	**Profit after tax attributable to Non-controlling interests**	**62**		**8,691,518,977**	**6,410,856,293**
22.	**Basic earnings per share**	**70**	6.8	**1,133**	**708**

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Dang Thi Quynh Trang	Do Thi Nhung	Nguyen Xuan Hung

M.S.D.N:08000... CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG SỐ 18 C.P ... THANH LIỆT - T.P HÀ NỘI

CONSTRUCTION AND INVESTMENT
JOINT STOCK COMPANY NO 18
No. 471 Nguyen Trai Street, Thanh Liet Ward,
Hanoi City, Vietnam

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
I. Cash flows from operating activities:				
1. *Profit before tax*	01		68,767,173,991	50,786,943,722
2. *Adjustments for:*				
- Depreciation of fixed assets	02		23,034,335,206	20,275,117,584
- Provisions	03		(9,033,446,857)	(10,087,056,147)
- Gains (losses) on investing activities	05		(5,634,836,836)	(3,294,375,251)
- Interest expense	06		49,829,117,304	26,842,352,993
3. *Operating profit before changes in working capital*	**08**		**126,962,342,808**	**84,522,982,901**
- (Increase) decrease in receivables	09		(276,445,729,066)	(114,247,085,632)
- (Increase) decrease in inventories	10		(161,643,674,924)	(152,319,783,929)
- (Increase) decrease in payables	11		105,382,104,254	317,947,679,229
- (Increase) decrease in deferred expenses	12		(5,233,275,483)	(19,758,634,040)
- Interest paid	14		(35,907,813,247)	(35,981,185,222)
- Corporate income tax paid	15		(37,875,009,442)	(77,189,644,489)
- Other receipts from operating activities	16		1,181,225,360	7,020,000
- Other payments on operating activities	17		(3,673,680,325)	(1,819,921,333)
Net cash flows from operating activities	**20**		**(287,253,510,065)**	**1,161,427,485**
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(15,377,322,930)	(83,315,065,371)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		7,599,327	446,863,636
3. Expenditures on loans and purchase of debt instruments from other entities	23		(20,550,000,000)	(14,061,500,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		11,672,000,000	42,618,231,112
5. Expenditures on equity investments in other entities	25		(101,020,000,000)	(15,500,000,000)
6. Proceeds from equity investment in other entities	26		4,105,000,000	-
7. Proceeds from interests, dividends and distributed profits	27		3,828,049,924	1,842,575,019
Net cash flows from investing activities	30		**(117,334,673,679)**	**(67,968,895,604)**
III. Cash flows from financial activities:				
3. Proceeds from borrowings	33		1,172,190,449,069	1,181,033,900,194
4. Repayment of principal	34		(945,364,339,904)	(1,324,105,046,602)
5. Repayment of financial principal	35		(1,851,371,670)	(2,093,593,896)
6. Dividends and profits paid to owners	36		(3,060,000,000)	(10,870,774,540)
Net cash flows from financial activities	40		**221,914,737,495**	**(156,035,514,844)**
Net cash flows during the period (50 = 20+30+40)	50		**(182,673,446,249)**	**(222,842,982,963)**
Cash and cash equivalents at the beginning of the period	60	5.1	**346,772,407,437**	**340,646,625,779**
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5.1	**164,098,961,188**	**117,803,642,816**

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Dang Thi Quynh Trang	Do Thi Nhung	Nguyen Xuan Hung

M.S.D.N: 080000 C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG SỐ 18
P. THANH LIỆT - T.P HÀ NỘI

1. COMPANY INFORMATION

1.1 Structure of ownership

Construction and Investment Joint Stock Company No 18 (LICOGI 18) is a joint stock company converted from Construction Company No. 18, a subsidiary of the Construction and Infrastructure Development Corporation, a State-owned Enterprise, pursuant to Decision No. 48/QD-BXD dated January 10, 2006 issued by the Minister of Construction.

The Company operates under the Enterprise Registration Certificate for a Joint Stock Company, with enterprise registration number 0800001612, initially issued by the Hanoi Department of Planning and Investment on July 1, 2008 (the former Business Registration Certificate No. 0403000389 was issued by the Business Registration Office – Department of Planning and Investment of Hai Duong Province on February 24, 2006, before the Company's head office was relocated from Hai Duong City to Hanoi City). The Enterprise Registration Certificate has been amended several times, with the 13th amendment dated July 15, 2026, issued by the Hanoi Department of Finance in connection with the increase in the Company's charter capital..

The Company's foreign name is Construction and Investment Joint Stock Company No. 18, abbreviated name: LICOGI - 18.

The Company's charter capital according to the 13th amended Enterprise Registration Certificate dated 15 July 2026 is VND 571,746,520,000 (*In words: Five hundred and seventy-one billion, seven hundred and forty-six million, five hundred and twenty thousand Vietnamese Dong*).

The Company is currently listed on the Hanoi Stock Exchange. Stock code: L18.

The Company's head office is located at No. 471 Nguyen Trai Street, Thanh Liet Ward, Hanoi City, Vietnam.

1.2 Operating industries and principal activities

- Quarrying of stone, sand, gravel and clay;
- Manufacture of concrete and products made from concrete, cement and plaster;
- Machining; treatment and coating of metals;
- Details: Processing and manufacture of construction mechanical products, formwork, scaffolding and industrial buildings;
- Repair of machinery and equipment;
- Installation of industrial machinery and equipment;
- Sewerage and wastewater treatment;
- Construction of residential buildings; Construction of non-residential buildings;
- Construction of railway works; Construction of road works;
- Construction of electrical works;
- Construction of water supply and drainage works;
- Construction of telecommunications and communication works;
- Construction of other public utility works;
- Construction of hydraulic works;
- Construction of mining works;
- Construction of manufacturing and processing works;
- Construction of other civil engineering works;
- Demolition; Details: Demolition or dismantling of buildings and other structures;
- Site preparation;
- Installation of electrical systems; Installation of water supply and drainage systems, heating and air-conditioning systems; Installation of other construction systems;

1.2 Operating industries and principal activities (Continued)

- Building completion and finishing;
- Real estate investment and business;
- Other specialised construction activities; investment in and production of electricity;

The principal activities of the Company during the period were construction of civil, industrial, transportation and hydropower works, urban and industrial park technical infrastructure works, water supply and drainage and environmental sanitation works, development of real estate projects, etc.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4 The Company structure

As at 30/6/2026, the Company has subsidiaries and associates as follows:

Company	Business sector	% Ownership	Voting Rights
Subsidiaries			
Construction and Investment JSC No 18.1	Construction	51.00%	51.00%
Construction and Investment JSC No 18.3	Construction	51.00%	51.00%
No. 18.5 Construction and Investment JSC	Construction	51.00%	51.00%
No. 18.6 Investment and Construction One Member Company Limited	Construction	100.00%	100.00%
No. 18.8 Investment and Construction JSC	Construction	51.00%	51.00%
Muong Khuong Power Joint Stock Company	Hydropower	60.00%	60.00%
Investment and Industrial Development Company Limited No 18.9	Investment	51.00%	51.00%
Associate and Joint ventures			
Construction and Investment JSC No. 18.7	Construction	34.35%	34.35%
Company Branch			
Hai Phong Branch – Construction and Investment Joint Stock Company No 18	Real estate	100.00%	100.00%

1.5 Number of employees at the end of the period

The total number of employees of the Company and its subsidiaries as at 30 June 2026 was 1,676 people (as at 31 December 2025: 1,642 people).

1.6 Statement of information comparability on the interim consolidated financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime. This Circular replaces the corporate accounting regime prescribed under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements. Circular No. 43/2026/TT-BTC is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

1.6 Statement of information comparability on the interim consolidated financial statements (Continued)

The Company has applied the guidance of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 1 January 2026. Where the application of these Circulars results in changes to the presentation of the financial statements, the Company will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

The interim consolidated financial statements are prepared for the period ended 30 June 2026.

2.2 Accounting currency

The accompanying interim consolidated financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applies the Vietnamese Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Executive Board ensures that all relevant Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises that have been issued and are effective have been fully complied with in the preparation and presentation of these interim consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of consolidation of the Interim Consolidated Financial Statements

The Company's interim consolidated financial statements have been prepared in accordance with Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements, as follows:

The interim consolidated financial statements comprise the Company's separate interim financial statements and the interim consolidated financial statements of the entities controlled by the Company (its subsidiaries), prepared for the period ended 30 June 2026. Control is achieved when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or disposed of during the period are included in the interim consolidated income statement from the date of acquisition or up to the date of disposal of the investment in the subsidiary, respectively.

Where necessary, the financial statements of subsidiaries are adjusted to ensure consistency with the accounting policies applied by the Company and its subsidiaries.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of consolidation of the Interim Consolidated Financial Statements (Continued)

All intra-group transactions and balances within the Group are eliminated on consolidation of the interim consolidated financial statements.

Non-controlling interests in the net assets of consolidated subsidiaries are presented separately from the equity attributable to the owners of the parent. Non-controlling interests comprise the amount of those interests at the date of the initial business combination and the non-controlling interests' share of changes in total equity since the date of the business combination. Losses attributable to non-controlling interests are allocated in proportion to their ownership interests, even if this results in the non-controlling interests having a deficit balance in the net assets of the subsidiary.

The assets, liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition of the subsidiary. Any excess of the purchase consideration over the aggregate fair value of the assets acquired is recognised as goodwill. Any deficiency of the purchase consideration below the aggregate fair value of the assets acquired is recognised in the results of operations of the accounting period in which the acquisition of the subsidiary takes place.

Accounting estimates

The preparation of the consolidated financial statements in compliance with Vietnamese Accounting Standards, the prevailing Vietnamese accounting regime and relevant statutory regulations relating to the preparation and presentation of consolidated financial statements requires the Executive Board to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the reporting date, as well as the reported amounts of revenue and expenses throughout the reporting period. Actual results may differ from these estimates and assumptions.

Cash and cash equivalents

Cash: Comprises cash on hand and demand deposits.

Cash equivalents comprise short-term investments and term deposits with a recovery or maturity period of no more than three months from the date of investment, which are readily convertible into a known amount of cash and are subject to an insignificant risk of changes in value at the reporting date.

Foreign exchange rates applied in accounting

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rates at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except non-term deposits, are translated into VND at the average of the transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts. The Company does not retranslate part or all of the foreign currency-denominated receivables for which a provision for doubtful debts has been made;

Balances of non-term foreign currency deposits are translated at the average of the transfer buying and selling exchange rates at the end of the accounting period quoted by the commercial bank where the Company maintains its deposit accounts.

Foreign exchange differences arising from the translation of foreign currency-denominated monetary items are recognised in the results of operations for the period and presented on a net basis in the income statement.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments

Held-to-maturity investments

Held-to-maturity investments are those that the Company has intention and ability to hold until maturity. Held-to-maturity investment includes: term bank deposits with original maturities of more than 3 months, Valuable papers (including treasury bills and promissory notes), held-to-maturity loans for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised from the date of acquisition and initially measured at their purchase price and transaction costs directly attributable to the acquisition of the investments. After initial recognition, held-to-maturity investments are measured at their carrying amounts, comprising the principal and accrued interest up to the date of the financial statements, less any provision for impairment losses, where applicable. Interest income from held-to-maturity investments arising after the date of acquisition is recognised in the income statement on an accrual basis. Interest receivable before the Company acquires the investments is deducted from the cost of the investments at the date of acquisition.

Provision for held-to-maturity investment losses is made in accordance with prevailing accounting regulations.

Financial investments

Investments in associates over which the Company has significant influence are accounted for using the cost method and are initially recognised at cost, including the purchase price and directly attributable costs related to the acquisition of the investments, in the financial statements.

Distributions of profits received by the Company from the accumulated profits of associates arising after the date on which the Company obtained significant influence are recognised in the Company's results of operations for the year. Other distributions are treated as a recovery of the investments and deducted from the carrying amount of the investments.

Investments in associates are presented in the statement of financial position at cost less provision for impairment, if any.

Other investments: recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Provision for impairment of investments

Provision for impairment of investments in associates and other entities is made when an investee incurs losses or an investment in another entity is impaired, resulting in the Company's potential loss of capital.

The financial statements of the investee are used as the basis for determining the provision for impairment arising from losses incurred by the investee.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the historical cost of inventories. Inventories are valued using the weighted average cost method.

Deferred expenses

Deferred expenses comprise costs actually incurred that relate to the business operations of multiple accounting periods and are subsequently allocated to the operating expenses of the relevant accounting periods.

Deferred expenses are recognized at cost and classified as current and non-current in the Consolidated Statement of Financial Position based on the allocation period of each expense item.

Long-term prepaid expenses comprise tools and supplies put into use but not yet fully allocated to production and business results, with an allocation period not exceeding three years.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation. The historical costs of tangible fixed assets include all the expenses paid by the Company to acquire the assets up to the date when the assets are ready for use and capable of operating in the manner intended by the Company.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives.

The estimated useful lives are as follows:

	Depreciation period Years
Buildings, structures	07 - 30
Motor vehicles	06 - 10
Machinery and equipment	05 - 10
Office equipment	03 - 07

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Intangible fixed assets and Amortization

The Company's intangible fixed assets, comprising land use rights, the LICOGI brand and accounting software and website, are stated at cost and presented at historical cost less accumulated amortization.

The historical cost of intangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the date when the assets are ready for use and capable of operating in the manner intended by the Company.

The LICOGI brand is amortized on a straight-line basis over 10 years, while computer software and the website are amortized over their estimated useful lives of 3 years.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Finance leases

A lease is classified as a finance lease when substantially all the risks and rewards incidental to ownership of the leased asset are transferred to the lessee. All other leases are classified as operating leases.

Finance leases

Finance-leased assets are recognised as assets and finance lease liabilities in the statement of financial position at the lower of the fair value of the leased assets and the present value of the minimum lease payments at the inception of the lease.

Payments for finance leases are divided into finance charges and principal payables. Financial expenses are calculated for each accounting period during the lease term at a fixed rate of interest on the remaining outstanding balance.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives like the Company owned assets or over the leased term in case the leased term is shorter, in details:

	Depreciation period Years
Motor vehicles	06 - 10
Machinery and equipment	05 - 10

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.

- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Asset leasing as lessor

Operating leases as lessor

Operating lease assets are recognised in the statement of financial position according to the classification of assets applied by the Company.

Initial direct costs to create revenue of operating leases are recognized as expenses in the period when they incur or are allocated to expenses over the lease term according to the lease contract. Revenue of operating leases is recognized in the income statement for the period on straight-line method over the lease term, regardless of the payment method.

Depreciation of operating lease assets is made on a consistent basis with the lessor's depreciation policy for similar assets.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred corporate income tax

Deferred income tax assets

Deferred income tax assets is the amount of corporate income tax refundable due to temporary differences.

Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used. Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used.

Deferred income tax assets are measured at the tax rates expected to apply in the period when the assets are recovered, based on tax rates enacted at the end of the financial year.

Dividends and profit distributions payable

Dividends are recognised as liabilities when the Company's Board of Management, as authorised by the General Meeting of Shareholders, issues a notice of dividend distribution and the Vietnam Securities Depository and Clearing Corporation issues a notice of the record date for entitlement to dividends.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities comprise loans and finance lease liabilities, excluding borrowings in the form of bonds or preference shares that contain mandatory redemption terms requiring the issuer to repurchase them at a specified date in the future.

The Company monitors borrowings and finance lease liabilities in detail by each creditor and classifies them as short-term and long-term based on their repayment terms.

Directly attributable costs related to borrowings are recognised as finance expenses, except for costs incurred in respect of specific borrowings for the purpose of investing in, constructing or producing qualifying assets, which are capitalized in accordance with the Vietnamese Accounting Standard on Borrowing Costs.

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Provisions for payables

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the year or interim accounting period.

Only expenditures relating to the provision originally recognised may be offset against that provision.

Any excess of the provision recognised in the previous accounting period that remains unused over the provision required at the reporting period is reversed and credited to production and business expenses for the period, except for the excess provision for warranties of construction and installation works, which is reversed and credited to other income for the period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Owners' equity

Owners' equity is recorded based on the actual capital contributed by the owners.

Capital surplus is recognized as the positive or negative difference between the actual issuance price and the par value of shares in the case of an initial public offering (IPO), additional issuance, or reissuance of treasury shares.

Undistributed profit is determined based on the Company's profit after corporate income tax and the Company's profit distribution.

Profit after corporate income tax is distributed to shareholders after appropriation to the funds in accordance with the Company's Charter and applicable laws and regulations, and upon approval by the General Meeting of Shareholders.

Revenue and other income

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

(a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;

(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) Costs related to transactions can be determined.

Revenue from services

Revenue from service transactions is recognised when the outcome of the transaction can be reliably measured. Where a service transaction relates to multiple periods, revenue is recognised for each period based on the outcome of the portion of work completed as at the reporting date of the consolidated statement of financial position for that year. The outcome of a service transaction can be reliably measured when all four (4) of the following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Company;

(c) Identify the completed work as at the balance sheet date; and

(d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from construction contracts

Revenue and costs of construction contracts are recognised as follows: Where a construction contract provides for the Company to be paid based on the value of work performed, and the outcome of the construction contract can be reliably measured and is certified by the customer, revenue and related costs are recognised in proportion to the portion of work completed and certified by the customer during the period, as reflected in the invoices issued.

Where the outcome of a construction contract cannot be reliably estimated, revenue is recognised only to the extent of contract costs incurred that are probable of recovery. In such circumstances, no profit is recognised, even if the total contract costs may exceed the total contract revenue.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue from real estate business

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, which generally coincides with the unconditional transfer of the contracts. For conditional transfers, revenue is recognised only when all significant conditions have been satisfied.

For sales of real estate properties where the customers are responsible for completing the properties themselves or the Company completes the properties at the customers' request, revenue is recognised upon completion and handover of the properties in their rough construction state to the customers.

For sales of subdivided land plots where the land plots have been handed over to customers, the Company recognises revenue from the land plots sold when all of the following conditions are satisfied:

The risks and rewards associated with the rights to use the land have been transferred to the buyer;

The revenue can be measured reliably;

The costs relating to the sale of the land plot can be measured reliably;

The Company has received or is virtually certain to receive the economic benefits from the sale of the land plot.

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold comprises the cost of products, goods, real estate properties and services sold during the period, recognised consistently with the corresponding revenue recognised during the period.

Direct material costs incurred in excess of normal levels, labour costs and unallocated fixed production overheads are recognised immediately in cost of sales (after deducting any compensation received, where applicable), even when the products or goods have not yet been determined as sold.

Financial expenses

The expenses recognised as finance expenses comprise:

Borrowing costs: recognised monthly based on the borrowings, applicable interest rates and the actual number of days outstanding.

Provision for impairment of investments in other entities and other finance expenses.

The above expenses are recognised at the total amount incurred during the period, without offsetting against finance income.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax expense and deferred corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period.

Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

- Deferred income tax expenses: is corporate income tax payable in the future araising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous periods; not recognising deferred tax assets or deferred tax liabilities araising from transactions that directly recorded to equity.

The Company applies a corporate income tax rate of 20% to income from ordinary production and business activities and a rate of 10% to income from the low-income housing project.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

Basic earnings per shares are calculated by dividing net profit loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Executive Board confirms that the Company operates in business segments comprising construction, real estate, concrete production and other business and service activities in a single geographical segment - Vietnam. Therefore, the segment report will be prepared by business segments.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	980,005,262	1,050,142,735
Demand deposits (*)	60,772,782,139	187,120,264,702
Cash equivalents (**)	102,346,173,787	158,602,000,000
Total	**164,098,961,188**	**346,772,407,437**

(*) Details of demand deposits:

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Bac Hai Duong Branch	4,810,865,608	29,536,856,021
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch	32,766,950,369	39,232,177,819
Military Commercial Joint Stock Bank – Hung Yen Branch	20,366,332,441	40,900,506,442
Joint Stock Commercial Bank for Investment and Development of Vietnam – Cau Giay Branch	1,158,026,794	28,939,318,538
Other banks	1,670,606,927	48,511,405,882
Total	**60,772,782,139**	**187,120,264,702**

(*) Details of cash equivalents:

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch	100,846,173,787	55,086,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam – Cau Giay Branch	-	30,000,000,000
Other banks	1,500,000,000	73,516,000,000
	102,346,173,787	**158,602,000,000**

(*) Term deposits with maturities ranging from 1 to 3 months, bearing interest at rates ranging from 2.1% to 4.75% per annum.

5.2 Financial investments

a. Held-to-maturity investments

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Provision for impairment	Original cost	Recoverable amount	Provision for impairment
Short-term	**156,901,369,598**	**156,901,369,598**	-	**139,523,369,598**	**139,523,369,598**	-
Term deposits (*)	***51,552,469,598***	***51,552,469,598***	-	***51,552,469,598***	***51,552,469,598***	-
Joint Stock Commercial Bank for Investment and Development of Vietnam – Bac Hai Duong Branch	140,000,000	140,000,000	-	140,000,000	140,000,000	-
Military Commercial Joint Stock Bank – Hung Yen Branch	50,052,469,598	50,052,469,598	-	50,052,469,598	50,052,469,598	-
Joint Stock Commercial Bank for Investment and Development of Vietnam – Bac Hung Yen Branch	1,350,000,000	1,350,000,000	-	1,350,000,000	1,350,000,000	-
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch	10,000,000	10,000,000	-	10,000,000	10,000,000	-
Loans (**)	***105,348,900,000***	***105,348,900,000***	-	***87,970,900,000***	***87,970,900,000***	-
TTBGROUP Joint Stock Company	2,000,000,000	2,000,000,000	-	-	-	-
Loans to individuals	103,348,900,000	103,348,900,000	-	87,970,900,000	87,970,900,000	-
Long-term	**461,500,000**	**461,500,000**	-	**461,500,000**	**461,500,000**	-
Loans (**)	***461,500,000***	***461,500,000***	-	***461,500,000***	***461,500,000***	-
Loans to individuals	461,500,000	461,500,000	-	461,500,000	461,500,000	-
Total	157,362,869,598	157,362,869,598	-	139,984,869,598	139,984,869,598	-

(*) Term deposits with maturities ranging from 6 to 12 months, bearing interest at rates ranging from 2.9% to 7.4% per annum.

(**) Short-term loan agreements bearing interest at rates ranging from 4.5% to 8.5% per annum and long-term loan agreements bearing interest at a rate of 6% per annum.

5.3 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Carrying amount	Allowance	Carrying amount	Allowance
Short-term	**1,279,634,608,855**	**(129,323,898,494)**	**1,318,141,323,573**	**(132,708,535,756)**
LICOGI Corporation - JSC	29,149,770,915	-	29,149,770,915	-
TTP Industrial Development Investment Group Joint Stock Company	125,693,864,396	-	127,193,864,396	-
Thang Long Industrial Park II Corporation	114,601,861,808	-	23,515,267,486	-
Phucson Group Joint Stock Company	66,105,845,456	(66,105,845,456)	66,105,845,456	(66,105,845,456)
HMT New Materials Technology Company Limited	20,225,660,242	-	32,806,974,945	-
Yi Da Viet Nam Limited	4,134,634,000	-	32,886,973,303	-
Bonsen Vietnam Technology Co., Ltd	8,839,284,213	-	11,856,942,787	-
Golden Eagle (Viet Nam) Hemp Industry Company Limited	62,188,825,893	-	50,459,892,748	-
Huamao (Vietnam) Company Limited	130,945,667,432	-	-	-
Others	717,749,194,500	(63,218,053,038)	944,165,791,537	(66,602,690,300)
Total	**1,279,634,608,855**	**(129,323,898,494)**	**1,318,141,323,573**	**(132,708,535,756)**
In which: Receivables from related parties *(Details in Note 7.1)*	***29,149,770,915***	-	***82,046,605,434***	-

5.4 Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Carrying amount	Allowance	Carrying amount	Allowance
Short-term	**730,749,959,244**	-	**479,687,026,581**	-
Phuc Thien Loc Investment and Construction Joint Stock Company	48,126,202,580	-	44,459,606,763	-
SQS 18 Trade and Construction Joint Stock Company	80,196,599,489	-	92,883,090,458	-
LICOGI Corporation - JSC	16,147,880,000	-	16,147,880,000	-
Dong Hung Phat Construction and Trading Company Limited	55,898,000,000	-	48,000,000,000	-
Dong Son Infrastructure Investment Joint Stock Company	43,300,303,331	-	57,096,579,221	-
Hoang Kim Trading Investment And Construction Joint Stock Company	37,741,303,915	-	46,137,827,668	-
Dong Duong Construction Group Joint Stock Company	5,310,082,583	-	7,140,005,126	-
Others	444,029,587,346	-	167,822,037,345	-
Total	730,749,959,244	-	479,687,026,581	-
In which: Prepayments to related parties (Details in Note 7.1)	*23,631,154,345*	-	*16,147,880,000*	-

5.5 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Carrying amount	Allowance	Carrying amount	Allowance
Short-term	**146,779,697,541**	**(31,652,007,882)**	**121,470,172,184**	**(35,959,032,339)**
- Deposits	4,712,295,009	-	3,362,083,930	-
- Other receivables:	142,067,402,532	-	118,108,088,254	-
+ Advances to project managers	*88,649,342,576*	-	*70,551,480,281*	-
+ Manh Dat Construction and Tourism Company Limited (i)	25,158,627,150	*(25,158,627,150)*	*25,158,627,150*	*(25,158,627,150)*
+ Kim Son Construction Materials Production Joint Stock Company (ii)	5,593,380,732	*(5,593,380,732)*	*5,593,380,732*	*(5,593,380,732)*
+ Maksteel Industrial Equipment Joint Stock Company	-	-	*4,307,024,457*	*(4,307,024,457)*
+ Others	*22,666,052,074*	*(900,000,000)*	*12,497,575,634*	*(900,000,000)*
Long-term	**3,754,907,945**	-	**33,292,000**	-
- Deposits	3,754,907,945	-	33,292,000	-
Total	150,534,605,486	(31,652,007,882)	121,503,464,184	(35,959,032,339)

(i) The Company provided a loan to Manh Dat Tourism Construction Company Limited under the conditional loan agreement No. 02/2014/HĐVV-L18 dated 15 August 2014. The parties have agreed in writing to convert the outstanding amount into 7,200 m² of commercial land. The project is currently awaiting approval for the overall adjustment of the detailed 1/500 planning in connection with the Hoa Lac Satellite Urban Area project.

(ii) The receivable comprises both principal and accrued interest on loans provided by the Company to Kim Son Construction Materials Production Joint Stock Company to support its production and business activities. On 8 July 2024, the Company entered into Sale and Purchase Agreement No. 01/HĐMB/L18-TT for the purchase and sale of solid bricks for construction works. The agreement specifies that Kim Son Company is a related party and is responsible for paying 40% of the value of the goods to the seller. This amount will be subject to a debt offset agreement between the parties and accounted for in accordance with applicable laws and regulations.

5.6 Bad debts

	30/06/2026 (VND)				01/01/2026 (VND)			
	Overdue period	Principal amount	Allowance	Recoverable Amount	Overdue period	Principal amount	Allowance	Recoverable Amount
1) Receivables from customers		178,311,490,286	(129,323,898,494)	48,987,591,792		181,696,127,548	(132,708,535,756)	48,987,591,792
Phucson Group Joint Stock Company	> 3 years	66,105,845,456	(66,105,845,456)	-	> 3 years	66,105,845,456	(66,105,845,456)	-
Foundation Engineering and Construction Joint Stock Company No. 20	> 3 years	5,100,675,805	(5,100,675,805)	-	> 3 years	5,100,675,805	(5,100,675,805)	-
Nam Trieu Shipbuilding Company Limited	> 3 years	9,921,442,775	(9,921,442,775)	-	> 3 years	9,921,442,775	(9,921,442,775)	-
Vietnam Water and Environment Investment Corporation - Hue Water Plant	> 3 years	6,659,537,613	(1,997,861,284)	4,661,676,329	> 3 years	6,659,537,613	(1,997,861,284)	4,661,676,329
Dong Do Development Construction Investment Joint Stock Company - Ethnic Minority Affairs Committee Project	> 3 years	24,394,400,537	(1,812,081,145)	22,582,319,392	> 3 years	24,394,400,537	(1,812,081,145)	22,582,319,392
Mrs. Nguyen Thi Xa	> 3 years	31,789,848,525	(15,894,924,262)	15,894,924,263	> 3 years	31,789,848,525	(15,894,924,262)	15,894,924,263
Others	> 3 years	34,339,739,575	(28,491,067,767)	5,848,671,808	> 3 years	37,724,376,837	(31,875,705,029)	5,848,671,808
2) Other receivables		31,652,007,882	(31,652,007,882)	-		35,959,032,339	(35,959,032,339)	-
Manh Dat Construction and Tourism Company Limited	> 3 years	25,158,627,150	(25,158,627,150)	-	> 3 years	25,158,627,150	(25,158,627,150)	-
Kim Son Construction Materials Production Joint Stock Company	> 3 years	5,593,380,732	(5,593,380,732)	-	> 3 years	5,593,380,732	(5,593,380,732)	-
Maksteel Industrial Equipment Joint Stock Company		-	-	-	> 3 years	4,307,024,457	(4,307,024,457)	-
New World Services and Trading Joint Stock Company	> 3 years	900,000,000	(900,000,000)	-	> 3 years	900,000,000	(900,000,000)	-
Total		209,963,498,168	(160,975,906,376)	48,987,591,792		217,655,159,887	(168,667,568,095)	48,987,591,792

5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Cost	Allowance	Cost	Allowance
Raw materials	3,854,390,700	-	3,393,606,395	-
Tools and supplies	22,319,000	-	38,495,000	-
Work in progress (*)	1,993,005,452,851	-	2,616,689,842,694	-
Products (**)	1,079,902,240,321	(11,225,686,807)	295,018,783,859	(11,225,686,807)
Total	**3,076,784,402,872**	**(11,225,686,807)**	**2,915,140,727,948**	**(11,225,686,807)**

(*) Details of work in progress	**30/06/2026 VND**	**01/01/2026 VND**
Short-term	**1,993,005,452,851**	**2,616,689,842,694**
Work in progress of real estate projects (***)	1,406,083,352,422	2,136,397,672,345
Other construction projects	586,922,100,429	480,292,170,349
Total	**1,993,005,452,851**	**2,616,689,842,694**

(**) The value of products approved for sale in the Project for housing for workers and low-income people in Ai Quoc Ward, Hai Duong City and the Bac Cau Han New Urban Area Project (Phase 1).

(***) As at 30 June 2026, inventories of certain projects of the Company are being used as collateral for the Company's borrowings (details are disclosed in Note 5.24).

Of which, the number of land plots for which land use right certificates have been issued under the Bac Cau Han New Urban Area Project and which are pledged or mortgaged as collateral for borrowings as at 30 June 2026 was 145 plots (as at 1 January 2026: 145 plots).

5.8 Deferred expenses

	30/06/2026 VND	**01/01/2026 VND**
Short-term	**2,212,259,640**	**2,476,209,391**
Tools and equipment pending allocation	967,894,183	1,368,798,308
Insurance and inspection expenses	561,095,716	455,347,287
Other deferred expenses	683,269,741	652,063,796
Long-term	**71,461,725,192**	**65,964,499,958**
Tools and equipment pending allocation	69,284,808,755	61,918,753,173
Other deferred expenses	2,176,916,437	4,045,746,785
Total	73,673,984,832	68,440,709,349

5.9 Taxes and other receivables from, other payables to the State budget

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	**40,533,916,904**	**71,596,933,762**	**105,105,166,986**	**7,025,683,680**
Short-term	***40,533,916,904***	***71,596,933,762***	***105,105,166,986***	***7,025,683,680***
Value added tax	6,544,665,913	60,597,586,061	64,922,295,346	2,219,956,628
Corporate income tax	33,070,251,762	7,919,837,898	37,112,081,891	3,878,007,769
Personal income tax	600,927,671	2,323,501,576	2,215,134,933	709,294,314
Land tax, Land rental charges	-	142,498,440	72,498,440	70,000,000
Other taxes	318,071,558	613,509,787	783,156,376	148,424,969
Receivables	**141,824,942**	**104,553,942**	**762,927,551**	**800,198,551**
Short-term	***141,824,942***	***104,553,942***	***762,927,551***	***800,198,551***
Corporate income tax	-	-	762,927,551	762,927,551
Other taxes	141,824,942	104,553,942	-	37,271,000

5.10 Increases, decreases in tangible fixed assets

Unit: VND

	Buildings, Structures	Machinery, equipment	Motor vehicles	Office equipment	Total
HISTORICAL COST					
As at 01/01/2026	**285,762,805,254**	**355,247,663,599**	**181,204,661,625**	**2,893,225,985**	**825,108,356,463**
Additions during the period	705,600,000	18,819,680,335	3,944,595,730	549,691,264	24,019,567,329
Purchase of finance-leased fixed assets	-	-	2,675,781,818	-	2,675,781,818
Disposals	-	-	-	(189,454,545)	(189,454,545)
Reclassification	-	-	(24,331,000)	-	(24,331,000)
As at 30/06/2026	286,468,405,254	374,067,343,934	187,800,708,173	3,253,462,704	851,589,920,065
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**91,064,172,040**	**223,869,917,267**	**150,372,205,289**	**2,326,307,436**	**467,632,602,032**
Depreciation during the period	5,336,192,286	11,164,540,235	5,194,875,777	163,506,880	21,859,115,178
Purchase of finance-leased fixed assets	-	-	1,337,890,907	-	1,337,890,907
Disposals	-	-	-	(189,454,545)	(189,454,545)
Reclassification	-	-	(2,492,120)	-	(2,492,120)
As at 30/06/2026	96,400,364,326	235,034,457,502	156,902,479,853	2,300,359,771	490,637,661,452
NET BOOK VALUE					-
As at 01/01/2026	194,698,633,214	131,377,746,332	30,832,456,336	566,918,549	357,475,754,431
As at 30/06/2026	190,068,040,928	139,032,886,432	30,898,228,320	953,102,933	360,952,258,613

The net book value of tangible fixed assets pledged or mortgaged as collateral for bank borrowings as at 30/6/2026 is VND 121,702,299,793 (as at 01/01/2026 is VND 120,615,112,225).

The historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026 is VND 268,641,742,969 (as at 01/01/2026 is VND 260,709,604,094).

5.10 Increases, decreases in tangible fixed assets (Continued)

The list of existing tangible fixed assets with a value accounting for 10% or more of total tangible fixed assets is as follows:

Asset Name	30/06/2026 (VND) Historical cost	30/06/2026 (VND) Accumulated depreciation	30/06/2026 (VND) Net book value	01/01/2026 (VND) Historical cost	01/01/2026 (VND) Accumulated depreciation	01/01/2026 (VND) Net book value
Buildings, structures						
Company's Head Office in Hanoi	7,780,726,242	3,241,969,268	4,538,756,974	7,780,726,242	2,982,611,726	4,798,114,516
Office Building in Ho Chi Minh City	5,176,798,649	1,388,871,316	3,787,927,333	5,176,798,649	1,296,428,483	3,880,370,166
Company 18.5 Office	9,343,915,381	2,631,427,052	6,712,488,329	9,343,915,381	2,444,548,744	6,899,366,637
Minh Duc 18.5 Factory	12,337,086,364	2,835,182,910	9,501,903,454	12,337,086,364	2,565,165,490	9,771,920,874
Machinery, equipment						
Sany SR405R Rotary Drilling Rig	20,185,185,185	2,539,659,653	17,645,525,532	20,185,185,185	1,530,400,394	18,654,784,791
Motor vehicles						
Lexus GX 460	6,232,800,000	5,973,100,000	259,700,000	6,232,800,000	5,453,700,000	779,100,000
Concrete Pump Truck SANY 30L-961.33	5,735,427,156	686,974,537	5,048,452,619	5,735,427,156	328,510,340	5,406,916,816
Concrete Pump Truck 89C-03008	5,098,386,364	5,098,386,364	-	5,098,386,364	5,098,386,364	-
Zomlion 52m Concrete Pump 89C-09707	8,361,818,182	8,361,818,182	-	8,361,818,182	8,361,818,182	-
38 Concrete Pump Truck 89C-25128	5,713,909,091	5,713,909,091	-	5,713,909,091	5,713,909,091	-

5.11 Increases, decreases in finance-leased fixed assets

Unit: VND

	Machinery, equipment	Motor vehicles	Total
HISTORICAL COST			
As at 01/01/2026	**11,308,943,939**	**7,701,516,834**	**19,010,460,773**
Purchase of finance-leased fixed assets	-	(2,675,781,818)	(2,675,781,818)
As at 30/06/2026	**11,308,943,939**	**5,025,735,016**	**16,334,678,955**
ACCUMULATED DEPRECIATION			
As at 01/01/2026	3,562,702,054	2,754,916,954	6,317,619,008
Depreciation during the period	314,108,438	706,808,996	1,020,917,434
Purchase of finance-leased fixed assets	-	(1,337,890,907)	(1,337,890,907)
As at 30/06/2026	3,876,810,492	2,123,835,043	6,000,645,535
NET BOOK VALUE			
As at 01/01/2026	**7,746,241,885**	**4,946,599,880**	**12,692,841,765**
As at 30/06/2026	**7,432,133,447**	**2,901,899,973**	**10,334,033,420**

The list of existing finance-leased fixed assets with a value accounting for 10% or more of total finance-leased assets is as follows:

Asset name	30/06/2026 (VND) Historical cost	30/06/2026 (VND) Accumulated depreciation	30/06/2026 (VND) Net book value	01/01/2026 (VND) Historical cost	01/01/2026 (VND) Accumulated depreciation	01/01/2026 (VND) Net book value
SANY LP10023 Concrete Pump Truck (29CD-00220)	2,478,825,926	746,186,788	1,732,639,138	2,478,825,926	591,260,168	1,887,565,758
Launching Girder Set (Doan Ket)	2,583,000,000	817,802,568	1,765,197,432	2,583,000,000	656,365,068	1,926,634,932

5.12 Increases, decreases in intangible fixed assets

Unit: VND

	Land use rights	Trademarks and Brand Names	Computer Software	Total
HISTORICAL COST				
As at 01/01/2026	**1,336,925,674**	**1,041,666,667**	**1,307,735,185**	**3,686,327,526**
As at 30/06/2026	**1,336,925,674**	**1,041,666,667**	**1,307,735,185**	**3,686,327,526**
ACCUMULATED AMORTIZATION				
As at 01/01/2026	-	**614,243,825**	**272,364,058**	**886,607,883**
Amortization	-	30,092,594	124,210,000	154,302,594
As at 30/06/2026	-	**644,336,419**	**396,574,058**	**1,040,910,475**
NET BOOK VALUE				
As at 01/01/2026	**1,336,925,674**	**427,422,842**	**1,035,371,127**	**2,799,719,643**
As at 30/06/2026	**1,336,925,674**	**397,330,248**	**911,161,127**	**2,645,417,051**

The historical cost of tangible fixed assets which are fully amortized but still in use as at 30/6/2026 is VND 579,690,000 (as at 01/01/2026 is VND 540,000,000).

The list of existing intangible fixed assets with a value accounting for 10% or more of total intangible fixed assets is as follows:

Asset name	30/06/2026 (VND) Historical cost	Accumulated amortization	Net book value	01/01/2026 (VND) Historical cost	Accumulated amortization	Net book value
Land use rights under the Office, Commercial and Residential Development Project in Ha Long Ward, Quang Ninh Province	1,336,925,674	-	1,336,925,674	1,336,925,674	-	1,336,925,674
FAST Business software	686,250,000	107,642,123	578,607,877	686,250,000	39,017,123	647,232,877
Licogi brand	500,000,000	500,000,000	-	500,000,000	500,000,000	-

5.13 Increases, decreases in investment property

Items	Opening balance VND	Increase VND	Decrease VND	Closing balance VND
a) Investment property for lease				
- Historical cost	**46,010,007,070**	**9,818,414**	-	**46,019,825,484**
Land use rights	46,010,007,070	9,818,414	-	46,019,825,484
- Impairment loss	-	-	-	-
Land use rights	-	-	-	-
- Net book value	**46,010,007,070**	**9,818,414**	-	**46,019,825,484**
Land use rights	46,010,007,070	9,818,414	-	46,019,825,484

The Company's investment properties comprise the value of land use rights held for capital appreciation under the Bi Trung Residential Area Project, Uong Bi City, Quang Ninh Province, and land plots under the Bai Tu Long I Urban Area – Tourism and Services Project, Cam Pha City, Quang Ninh Province.

In accordance with Vietnamese Accounting Standard No. 05 – Investment Property, the fair value of investment properties as at 30 June 2026 is required to be disclosed. However, the Company does not have sufficient information to determine the fair value of these assets as at the date of the statement of financial position.

The Company has mortgaged investment properties with a carrying amount of VND 37,095,739,038 as at 30 June 2026 as security for bank borrowings (see Note 5.24 for details).

5.14 Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Cost	Recoverable Amount	Cost	Recoverable Amount
a) Construction in progress	**8,115,118,892**	**8,115,118,892**	**12,864,397,101**	**12,864,397,101**
Investment in fixed assets	***3,594,726,460***	***3,594,726,460***	***9,588,206,534***	***9,588,206,534***
Purchase of machinery	3,594,726,460	3,594,726,460	9,588,206,534	9,588,206,534
Construction in progress	***4,520,392,432***	***4,520,392,432***	***3,276,190,567***	***3,276,190,567***
Xuan Giao Concrete Plant	362,877,150	362,877,150	361,052,062	361,052,062
Yen Phuong, Tan Dinh Industrial Cluster Project	2,153,677,131	2,153,677,131	2,127,825,389	2,127,825,389
Construction of mechanical workshop and other projects	2,003,838,151	2,003,838,151	787,313,116	787,313,116
Total	**8,115,118,892**	**8,115,118,892**	**12,864,397,101**	**12,864,397,101**

5.15 Long-term financial investments

a) Investments in Associates

	Ownership (%)		30/6/2026		01/01/2026	
	Capital Contribution	Voting Rights	Carrying Amount VND	Amount Under the Equity Method VND	Carrying Amount VND	Amount Under the Equity Method VND
Construction and Investment JSC No. 18.7	34.35%	34.35%	10,303,500,000	10,362,311,677	10,303,500,000	10,039,083,268
Total			10,303,500,000	10,362,311,677	10,303,500,000	10,039,083,268

b) Investments in other entities

	Ownership (%)		30/6/2026			01/01/2026		
	Capital Contribution	Voting Rights	Cost VND	Recoverable Amount VND	Provision VND	Cost VND	Recoverable Amount VND	Provision VND
Lai Chau Hua Chang Hydroelectricity Joint Stock Company	10.77%	10.77%	19,000,000,000	16,207,817,342	(2,792,182,658)	19,000,000,000	16,207,817,342	(2,792,182,658)
Nam So 1 Hydroelectric Joint Stock Company	15.30%	15.30%	36,000,000,000	36,000,000,000	-	36,000,000,000	34,566,787,520	(1,433,212,480)
National Road No2. BOT Joint Stock Company	2.92%	2.92%	455,000,000	-	(455,000,000)	455,000,000	-	(455,000,000)
Honglinh Tourism And Development Investment Joint Stock Company	3.67%	3.67%	2,420,000,000	2,180,431,717	(239,568,283)	2,200,000,000	1,897,186,201	(302,813,799)
Dai Dong Thinh Vuong Joint Stock Company (*)	16.80%	16.80%	100,800,000,000	100,800,000,000	-	-	-	-
Tung Lam Development Joint Stock Company	4.01%	4.01%	27,700,000,000	17,897,495,226	(9,802,504,774)	27,700,000,000	17,624,481,120	(10,075,518,880)
Total			186,375,000,000	173,085,744,285	(13,289,255,715)	85,355,000,000	70,296,272,183	(15,058,727,817)

(*) The investment in Dai Dong Thinh Vuong Joint Stock Company was made pursuant to the capital contribution agreement entered into among the shareholders. Construction and Investment Joint Stock Company No. 18 contributed VND 100.8 billion, equivalent to 16.8% of the charter capital, to establish the company with Enterprise Registration Certificate No. 2301372615, first issued on 2 December 2025. The purpose of the investment is to participate in the bidding process for selection of an investor and to develop the Dai Dong Thinh Vuong Urban Area Project in Vu Ninh Ward, Bac Ninh Province.

5.16 Deferred income tax assets

	30/06/2026 VND	01/01/2026 VND
Deferred income tax assets	**3,634,675,848**	**3,950,758,306**
Deferred income tax assets related to deductible temporary differences	3,634,675,848	3,950,758,306

5.17 Goodwill

	30/06/2026 VND	01/01/2026 VND
Goodwill arising from the acquisition of shares from individuals in Muong Khuong Power Joint Stock Company	18,000,000,000	18,000,000,000
Accumulated allocation up to the end of the period	3,600,000,000	2,700,000,000
Goodwill at the end of the period	**14,400,000,000**	**15,300,000,000**

5.18 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**651,857,295,812**	**927,378,743,227**
Hai Long Trading Company Limited	5,294,118,991	131,679,548,554
Phuc Khanh Construction Investment and Trading Joint Stock Company	-	62,271,419,799
Construction and Investment Joint Stock Company No. 18.7	39,861,706,605	42,328,963,673
Others	606,701,470,216	691,098,811,201
Total	651,857,295,812	927,378,743,227
In which:		
Payables to related parties	*40,731,310,185*	*43,198,567,253*
(Details in Note 7.1)		

5.19 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,752,455,543,586**	**1,349,222,980,772**
Hai Phong Project Management Board for Investment and Construction of Agriculture and Rural Development Works	114,779,983,000	188,767,486,000
Hai Phong Project Management Board for Investment and Construction of Transport and Agriculture Works	320,688,950,282	144,668,262,615
Vinh Phuc Infrastructure Development Joint Stock Company	3,951,809,000	3,951,809,000
Thai Nguyen Project Management Board for Investment and Construction of Transport and Agriculture Works	57,413,005,577	57,877,856,100
Vinh Phuc Area Project Management Board	97,556,642,000	107,980,427,000
Thang Long Industrial Park II Corporation (Phase II and III Site Levelling)	-	8,309,639,353
Quang Ninh Provincial Project Management Board for Investment and Construction of Area II	22,052,895,377	18,889,584,377
Hanoi Project Management Board for Investment and Construction of Transport Works	346,196,492,000	341,837,094,000
Others	789,815,766,350	476,940,822,327
Total	1,752,455,543,586	1,349,222,980,772
In which:		
Prepayments from related parties (Details in Note 7.1)	-	*3,951,809,000*

5.20 Dividends and profit distributions payable

	30/06/2026 VND	01/01/2026 VND
Dividends and profits payable to Subsidiaries	914,356,390	-
Total	914,356,390	-

5.21 Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**10,266,799,619**	**8,518,036,298**
Accrued expenses for construction projects	6,781,555,026	5,607,999,603
Accrued interest expenses payable	3,485,244,593	2,910,036,695
Total	10,266,799,619	8,518,036,298

5.22 Deferred revenue

	30/06/2026 VND	01/01/2026 VND
Short-term	**758,840,000**	**222,440,000**
Advance receipts from warehouse and factory leasing	758,840,000	222,440,000
Total	**758,840,000**	**222,440,000**

5.23 Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**89,733,752,839**	**83,928,617,405**
Trade Union fees	2,180,024,797	2,106,041,190
Social insurance	292,060,686	-
Health insurance	128,057,456	-
Unemployment insurance	56,798,427	-
Short-term deposits received	29,405,806,700	26,525,806,700
Others	57,671,004,773	55,296,769,515
Long-term	**903,306,000**	**903,306,000**
Long-term deposits received	903,306,000	903,306,000
Total	**90,637,058,839**	**84,831,923,405**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.24 Borrowings and finance lease liabilities

	30/06/2026 VND	Increase during the period VND	Decrease during the period VND	01/01/2026 VND
Short-term	1,266,205,395,236	1,104,166,849,069	934,428,202,494	1,096,466,748,661
Borrowings	*1,188,205,395,236*	*1,104,166,849,069*	*840,228,202,494*	*924,266,748,661*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Bac Hai Duong Branch (1)	98,997,724,530	85,409,563,948	77,104,826,246	90,692,986,828
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch (2)	367,247,944,544	354,717,383,224	207,482,351,615	220,012,912,935
Vietnam Joint Stock Commercial Bank for Industry and Trade – Uong Bi Branch	32,808,893,389	10,720,917,134	12,713,600,560	34,801,576,815
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Long Branch	53,182,101,290	59,887,093,783	55,280,000,000	48,575,007,507
Military Commercial Joint Stock Bank – Hung Yen Branch	475,340,472,606	550,590,110,244	458,323,412,226	383,073,774,588
Joint Stock Commercial Bank for Investment and Development of Vietnam – Cau Giay Branch	11,462,515,928	11,462,515,928	-	-
Tien Phong Commercial Joint Stock Bank – Uong Bi Branch	6,703,742,866	-	6,703,742,866	13,407,485,732
Bao Viet Commercial Joint Stock Bank – Ha Long Branch	18,483,791,958	17,683,791,958	6,757,496,984	7,557,496,984
Borrowings from individuals (3)	123,978,208,125	13,695,472,850	15,862,771,997	126,145,507,272
Current portion of long-term borrowings	*78,000,000,000*	-	*94,200,000,000*	*172,200,000,000*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch (4)	78,000,000,000	-	94,200,000,000	172,200,000,000
Long-term	1,018,599,615,915	68,023,600,000	12,787,509,080	963,363,524,995
Borrowings	*1,014,685,957,266*	*68,023,600,000*	*10,936,137,410*	*957,598,494,676*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch (4)	578,000,000,000	-	129,492,410	578,129,492,410
Tien Phong Commercial Joint Stock Bank – Bac Ninh Branch	87,148,657,268	-	-	87,148,657,268
Tien Phong Commercial Joint Stock Bank – Uong Bi Branch	1,620,000,000	-	216,000,000	1,836,000,000
Borrowings from individuals (5)	347,917,299,998	68,023,600,000	10,590,645,000	290,484,344,998
Finance lease liabilities	*3,913,658,649*	-	*1,851,371,670*	*5,765,030,319*
BIDV – SUMI TRUST Finance Leasing Company Limited (6)	3,913,658,649	-	1,851,371,670	5,765,030,319
Total	2,284,805,011,151	1,172,190,449,069	947,215,711,574	2,059,830,273,656

5.24 Borrowings and finance lease liabilities (Continued)

Details of certain principal credit agreements:

(1) Credit facility agreement No. 02/2025/219063/HĐTD dated 12 September 2025: A revolving credit facility with a maximum limit of VND 400 billion, comprising a VND 100 billion limit for loans and payment guarantees and a VND 300 billion limit for other guarantees. The facility is intended to finance working capital requirements, provide guarantees and open letters of credit ("L/Cs"). The facility is available from the date of signing this Agreement until 15 August 2026. The loan tenor is specified in each individual credit agreement. The applicable interest rate is specified in each individual credit agreement. Security for the loans is provided in accordance with the security agreements entered into before, on or after the date of this Agreement.

(2) Credit facility agreement No. 01/2025/219063/HĐTD dated 27 August 2025: A revolving credit facility with a maximum limit of VND 1,400 billion, comprising a VND 200 billion limit for short-term loans and payment guarantees and a VND 1,200 billion limit for guarantee issuance. The facility is intended to finance working capital requirements, provide guarantees and open letters of credit ("L/Cs") for the customer's construction and installation activities. The facility is available from the date of signing this Agreement until 15 August 2026. The loan tenor is specified in each individual credit agreement. The applicable interest rate is specified in each individual credit agreement. Security for the loans is provided in accordance with the security agreements entered into before, on or after the date of this Agreement.

(3) Short-term borrowings from individuals bearing interest at rates ranging from 5% to 7.5% per annum, which are used to finance production and business activities and are unsecured. Short-term borrowings from individuals have terms ranging from 3 to 12 months.

(4) Credit agreement No. 01/2023/219063/HĐTDDA dated 29 December 2023. The maximum borrowing amount is VND 516 billion. The purpose of the borrowing is to finance the payment of lawful and valid costs incurred in implementing the Bac Cau Han New Urban Area Project – Phase 1 – Sub-phase 2, excluding interest incurred during the construction period and compensation and site clearance costs included in the total investment of the Project. The loan term is 60 months, with a 12-month grace period. The interest rate is 7.8% per annum for the first six months. Thereafter, the lending rate is determined and notified by the lender to the borrower every six months on 1 July annually, based on the lender's announced interest rate. Security is provided under agreements for the mortgage of movable assets and property rights and agreements for the mortgage of properties to be formed in the future, which have been notarised and registered with the Secured Transactions Registration Agency and the Land Registration Agency, where eligible.

Credit agreement No. 01/2024/219063/HĐTDDA dated 20 December 2024. The maximum borrowing amount is VND 280 billion. The purpose of the borrowing is to finance eligible investment costs for the implementation of the No. 1 Urban Area Project in Huong Thuong Commune, Thai Nguyen City, excluding site clearance costs. The loan term is 60 months from the date of the first disbursement. The interest rate is 8% per annum for the first year, after which a floating interest rate applies in accordance with the Bank's regulations. The borrowing is secured by agreements for the mortgage of movable assets and property rights and agreements for the mortgage of properties.

Credit agreement No. 01/2025/219063/HĐTD dated 24 April 2025. The maximum borrowing amount is VND 20 billion. The purpose of the borrowing is to finance investment costs for indirect fixed assets. The loan term is 60 months from the date of the first disbursement. The interest rate is 8% per annum for the first year, after which a floating interest rate applies in accordance with the Bank's regulations. The borrowing is secured by pledge and mortgage agreements.

5.24 Borrowings and finance lease liabilities (Continued)

(5) Long-term borrowings from individuals bearing interest at rates ranging from 7% to 8.3% per annum, used to finance working capital requirements and investments in the Bac Cau Han New Urban Area Project and Huong Thuong New Urban Area Project, and unsecured. Long-term borrowings from individuals have terms ranging from 2 to 5 years.

(6) BIDV – SUMI TRUST Finance Leasing Company Limited: the following finance lease agreements were entered into:

- Finance lease agreement No. 21722000409/HĐCTTC dated 28 September 2022. Leased assets: three SAKAI vibratory rollers, brand new, at VND 1,860,000,000 per unit. Total lease amount: VND 5,580,000,000. Purpose: to serve transportation activities. Lease term: 48 months. Lease interest rate: 8.4% per annum for three months from the date of recognition of the lease liability. Thereafter, the lease interest rate will be the reference interest rate plus a margin, adjusted every three months.
- Finance lease agreement No. 21723000169/HĐCTTC dated 28 April 2023. Leased assets: two 6x4 dump trucks with square bodies, CNHTC/HOWO brand, at VND 1,370,000,000 per unit. Total lease amount: VND 2,740,000,000. Purpose: new investment to serve the Company's principal construction activities. Lease term: 48 months. Lease interest rate: 7.2% per annum for three months from the date of recognition of the lease liability. Thereafter, the lease interest rate will be the reference interest rate plus a margin, adjusted every three months.
- Finance lease agreement No. 21723000674/HĐCTTC dated 5 December 2023. Leased asset: concrete pump truck. Total lease amount: VND 2,096,000,000. Purpose: to serve construction projects. Lease term: 48 months. Lease interest rate: the reference interest rate plus a margin, adjusted every three months.
- Finance lease agreement No. 21723000686/HĐCTTC dated 11 December 2023. Leased asset: launching girder set. Total lease amount: VND 2,009,000,000. Purpose: to serve construction projects. Lease term: 48 months. Lease interest rate: the reference interest rate plus a margin, adjusted every three months.
- Finance lease agreement No. 21724000023/HĐCTTC dated 17 January 2024. Leased asset: cable percussion drilling machine. Total lease amount: VND 1,883,968,800. Purpose: to serve construction projects. Lease term: 48 months. Lease interest rate: the reference interest rate plus a margin, adjusted every three months.
- Finance lease agreement No. 21723000247/HĐCTTC dated 6 May 2024. Leased asset: gantry crane. Total lease amount: VND 1,200,000,000. Purpose: to serve construction projects. Lease term: 48 months. Lease interest rate: the reference interest rate plus a margin, adjusted every three months.

Further details of finance lease liabilities

Finance lease liabilities paid	Current Period (VND)			Previous Period (VND)		
Term	Total finance lease payments	Finance lease interest payments	Principal repayments	Total finance lease payments	Finance lease interest payments	Principal repayments
Within 1 year						
From 1 year to 5 years	2,059,604,283	208,232,613	1,851,371,670	2,244,965,148	151,371,252	2,093,593,896
5 Years and over						

5.25 Provisions

	01/01/2026 VND	Increase during the period VND	Decrease during the period VND	30/06/2026 VND
Short-term	60,171,229,532	10,127,941,783	7,686,961,346	62,612,209,969
Provision for warranty of construction works	60,171,229,532	10,127,941,783	7,686,961,346	62,612,209,969
Long-term	158,831,199,703	4,483,357,824	6,496,651,297	156,817,906,230
Provision for warranty of construction works and projects	158,831,199,703	4,483,357,824	6,496,651,297	156,817,906,230
Total	219,002,429,235	14,611,299,607	14,183,612,643	219,430,116,199

5.26 Owners' equity

a. Changes of owners' equity

Unit: VND

	Shareholders' capital	Share premium	Other capital	Development and Investment Fund	Retained profits	Non-controlling interest	Total
As at 01/01/2025	381,165,280,000	14,355,118,182	-	38,598,071,439	210,184,844,055	139,918,289,300	784,221,602,976
Increase in capital during the year	76,232,650,000	-	-	-	-	52,675,000,000	128,907,650,000
Profit for the previous year	-	-	-	-	166,786,835,892	19,132,894,863	185,919,730,755
Appropriation to funds	-	-	-	1,124,518,747	(5,000,000,000)	-	(3,875,481,253)
2024 dividend paid in shares	-	-	-	-	(76,232,650,000)	(14,546,274,540)	(90,778,924,540)
Decrease due to appropriation to funds at Subsidiaries	-	-	-	-	(4,933,170,487)	(4,739,712,820)	(9,672,883,307)
Share issuance costs from equity	-	(72,727,273)	-	-	-	-	(72,727,273)
As at 01/01/2026	457,397,930,000	14,282,390,909	-	39,722,590,186	290,805,859,460	192,440,196,803	994,648,967,358
Increase in capital during the period	-	-	-	-	-	13,291,250,000	13,291,250,000
Profit for the period	-	-	-	-	51,839,734,659	8,691,518,977	60,531,253,636
Appropriation to funds	-	-	-	6,917,960,526	(15,000,000,000)	-	(8,082,039,474)
Decrease due to appropriation to funds at Subsidiaries	-	-	-	-	(5,663,851,387)	(4,933,538,616)	(10,597,390,003)
2025 dividend paid in shares (*)	-	-	114,348,590,000	-	(114,348,590,000)	(14,294,136,986)	(14,294,136,986)
As at 30/6/2026	457,397,930,000	14,282,390,909	114,348,590,000	46,640,550,712	207,633,152,732	195,195,290,178	1,035,497,904,531

5.26 Owners' equity (Continued)

(*) Resolution No. 42/2026/NQ-ĐHĐCĐ dated 28 April 2026 of the Annual General Meeting of Shareholders of 2026 approved the profit distribution plan for 2025 as follows:

- Appropriation to the bonus fund: VND 2,000,000,000
- Appropriation to the welfare fund: VND 3,000,000,000
- Appropriation to the development investment fund: VND 5,000,000,000
- Appropriation to the Executive Board bonus fund: VND 5,000,000,000
- Issuance of shares to increase share capital from equity at a ratio of 25% of charter capital, equivalent to VND 114,349,482,500, to increase the owner's investment capital, at a bonus share ratio of 100:25, with the record date for exercising the rights being 16 June 2026. As at 30 June 2026, the Company had not yet been issued the amended Enterprise Registration Certificate; therefore, the increase in charter capital was recognised under "Other capital of the owner".

On 15 July 2026, the Company was issued the 13th amended Enterprise Registration Certificate, under which the Company's charter capital was increased to VND 571,746,520,000. As at 22 August 2026, the Company had completed the procedures for the additional listing of 11,434,859 shares on the Hanoi Stock Exchange.

b. Details of owners' equity

	30/06/2026 VND	01/01/2026 VND
Mr. Bui Thanh Tuyen	231,604,670,000	231,604,670,000
Vinh Phuc Infrastructure Development Joint Stock Company	41,416,680,000	41,416,680,000
Capital contributed by other shareholders	184,376,580,000	184,376,580,000
Total	457,397,930,000	457,397,930,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Shareholders' capital		
Opening balance	457,397,930,000	381,165,280,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	457,397,930,000	381,165,280,000
Dividend, Profit distribution	**114,348,590,000**	**76,232,650,000**

d. Shares

	30/06/2026 VND	01/01/2026 VND
Quantity of registered shares	**45,739,793**	**45,739,793**
Quantity of issued shares	**45,739,793**	**45,739,793**
Common shares	45,739,793	45,739,793
Outstanding shares	**45,739,793**	**45,739,793**
Common shares	45,739,793	45,739,793
Par value of outstanding shares (VND/ share)	*10,000*	*10,000*

5.27 Off Consolidated Statement of Financial Position items

1) *Certain assets pledged or mortgaged as at 30 June 2026:*

a. *Tangible fixed assets*

No.	Asset type	Item	Historical cost VND	Net book value VND	Pledgee / Mortgagee	Purpose of Security	Term
1	Buildings, structures	Tangible fixed assets	11,888,997,032	5,760,412,525	Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch	Long-term borrowing	Until 29 December 2028
	Buildings, structures	Tangible fixed assets	14,677,593,728	10,334,802,188	Joint Stock Commercial Bank for Investment and Development of Vietnam – Cau Giay Branch	Short-term borrowing	Until 31 July 2026
2	Machinery, equipment	Tangible fixed assets	144,153,777,891	39,025,910,000	Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch	Short-term borrowing	Until 15 August 2026
	Machinery, equipment	Tangible fixed assets	4,901,851,974	393,258,787	Joint Stock Commercial Bank for Investment and Development of Vietnam – Cau Giay Branch	Short-term borrowing	Until 31 July 2026
3	Motor vehicles	Tangible fixed assets	26,564,740,343	4,742,901,800	Bank for Investment and Development of Vietnam –	Short-term borrowing	August 2026
	Motor vehicles	Tangible fixed assets	8,682,520,000	259,700,000	Joint Stock Commercial Bank for Investment and Development of Vietnam – Cau Giay Branch	Short-term borrowing	Until 31 July 2026

b. *Other assets*

No.	Asset type	Item	Amount VND	Pledgee /Mortgagee	Purpose of Security	Term
1	Cau Han Urban Area Project – Hai Duong	Inventories	209,587,649,595	Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Minh Branch	Long-term borrowing	Until 29 December 2028
2	Bi Trung Project, Quang Ninh Province	Investment properties	37,095,739,038	Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Long Branch; Bao Viet Bank – Quang Ninh Branch	Short-term borrowing	Until 31 December 2026

2) *Foreign currencies*

	30/06/2026	01/01/2026
Foreign currencies		
Cash	167,44	35.990,86
USD		

5.27 Off Consolidated Statement of Financial Position items (Continued)

3) Bad debts written off

	30/6/2026 VND	01/01/2026 VND
Bad debts written off	39,995,539,640	39,995,539,640

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from construction contracts	2,256,347,418,454	1,421,925,047,230
Revenue from real estate activities	93,318,704,627	117,171,955,510
Revenue from equipment leasing, sale of goods, testing services...	79,624,763,165	71,249,045,969
Total	2,429,290,886,246	1,610,346,048,709
In which: *Revenue from related parties (Details in Note 7.1)*	*5,417,901,905*	*395,060,208*

6.2 Cost of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of construction contracts	2,150,716,247,612	1,372,186,562,973
Cost of real estate activities	51,426,415,465	60,494,921,493
Cost of equipment leasing, sale of goods, testing services,...	56,548,868,878	33,170,851,293
Total	2,258,691,531,955	1,465,852,335,759

6.3 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest income from demand deposits	72,092,803	-
Interest income from term deposits and loans	3,827,237,509	2,110,729,403
Dividends received from other investees	1,800,000,000	736,782,212
Total	5,699,330,312	2,847,511,615
In which: *Financial income from related parties: (Details in Note 7.1)*	*1,800,000,000*	*736,782,212*

6.4 Financial expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expense	39,674,257,544	25,049,555,678
Interest expense – Cau Han Urban Area	10,154,859,760	1,792,797,315
Other finance expenses	478,584,010	645,859,592
(Reversal of) provision for long-term investments	(1,470,200,267)	(293,499,712)
Total	**48,837,501,047**	**27,194,712,873**

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Selling expenses	**5,298,316,147**	**5,253,843,838**
Employee expenses	2,995,197,789	1,942,460,066
Materials expenses	81,969,359	81,682,408
Amortization and Depreciation expenses	51,247,658	11,025,000
Expense for (reversal of) provision for construction work warranties	427,686,964	-
Outsourcing expenses	1,642,775,819	3,182,496,364
Other cash expenses	99,438,558	36,180,000
General and administrative expenses	**51,963,476,892**	**43,548,672,828**
Employee expenses	37,733,525,388	30,165,985,619
Materials expenses	2,953,691,119	2,504,918,249
Amortization and Depreciation expenses	3,274,248,978	3,041,427,682
Charges and fee	1,231,886,056	934,059,390
Expense for (reversal of) allowance for doubtful debts	(7,691,661,719)	(7,356,616,073)
Outsourcing expenses	9,382,060,915	4,287,167,965
Other cash expenses	4,179,726,155	9,071,729,996
Goodwill allocation expense	900,000,000	900,000,000
Total	**57,261,793,039**	**48,802,516,666**

6.6 Other income/ Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other income		
Insurance compensation income for damages caused by Typhoon Matmo	1,053,340,560	-
Proceeds from disposal and liquidation of fixed assets	7,599,327	446,863,636
Reversal of provision for construction work warranties	-	3,895,390,940
Other income	10,457,612	617,793,163
Total	**1,071,397,499**	**4,960,047,739**
Other expenses		
Expenses for remedying damages caused by Typhoon Matmo	1,261,847,088	-
Debt waiver in accordance with the Court's judgment for timely payment	1,291,703,457	-
Penalties and late payment interest	57,519,855	25,318,457,536
Settlement of debts and other expenses	215,772,033	222,818,654
Total	**2,826,842,433**	**25,541,276,190**
Other profit	**(1,755,444,934)**	**(20,581,228,451)**

6.7 Current corporate income tax expense and Deferred corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Current corporate income tax expense	7,919,837,898	12,028,966,128
Deferred corporate income tax expense arising from taxable temporary differences	316,082,457	316,082,457
Total corporate income tax expense	8,235,920,355	12,345,048,585

6.8 Basic earnings per share

	For the period ended 30/06/2026	For the period ended 30/06/2025 (Restated)
Profit after tax of the Parent Company (VND)	**51,839,734,659**	**32,031,038,844**
Appropriation to welfare and reward funds, and reward fund for the Company's managers and executives	-	*(5,000,000,000)*
Profit attributable to ordinary shares	51,839,734,659	27,031,038,844
Weighted average number of ordinary shares outstanding during the period (shares)	45,739,793	38,158,645
Basic earnings per share (VND/share)	1,133	708

6.8 Basic earnings per share (Continued)

(*) As at the reporting date, the Company was unable to reliably estimate the amount of profit for the accounting period ended 30 June 2026 that may be appropriated to the bonus and welfare funds and the management bonus fund. If the Company appropriates amounts to the bonus and welfare funds and the management bonus fund for the accounting period ended 30 June 2026, net profit attributable to shareholders and basic earnings per share will decrease.

Basic earnings per share for the period ended 30 June 2025 has been restated because, in 2026, the Company distributed profits in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders dated 28 April 2026, under which VND 10,000,000,000 was appropriated to the Company's bonus and welfare funds and management bonus fund. Accordingly, the profit attributable to ordinary shareholders used to calculate basic earnings per share for the interim accounting period ended 30 June 2025 was reduced by one-half of the amount appropriated to these funds. Basic earnings per share for the interim accounting period ended 30 June 2025 were restated as follows:

	For the period ended 30 June 2025 (As previously presented)	For the period ended 30 June 2025 (As restated)	Difference
Profit after tax of the Parent Company (VND)	**32,031,038,844**	*32,031,038,844*	-
Appropriation to welfare and reward funds, and reward fund for the Company's managers and executives	-	*(5,000,000,000)*	*(5,000,000,000)*
Profit or loss attributable to ordinary shareholders (VND)	**32,031,038,844**	**27,031,038,844**	**(5,000,000,000)**
Weighted average number of ordinary shares outstanding during the period (shares)	38,158,645	38,158,645	-
Basic earnings per share (VND/share)	**839**	**708**	**(131)**

7. OTHER INFORMATION

7.1 Information of related parties

List of the Company's related parties

Related parties	Relationship
Vinh Phuc Infrastructure Development Joint Stock Company	Major shareholder
Construction and Investment Joint Stock Company No. 18.7	Associate
Licogi Corporation - Joint Stock Company	Investee company
Nam So 1 Hydroelectric Joint Stock Company	Other investee company
Lai Chau Hua Chang Hydroelectricity Joint Stock Company	Other investee company
Dai Dong Thinh Vuong Joint Stock Company	Other investee company
Members of the Board of Management, Board of General Directors, Board of Supervisors and individuals related to key management	Significant influence

7.1 Information of related parties (Continued)

During the period, the Company had the following transactions with related parties:

a) Transactions with related parties

Related party	Relationship	Nature of transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Dividends received			**1,800,000,000**	**736,782,212**
Nam So 1 Hydroelectric Joint Stock Company	Other investee company	Dividends received	1,800,000,000	-
Construction and Investment Joint Stock Company No. 18.7	Associate	Dividends received	-	736,782,212
Other transactions			**100,800,000,000**	-
Dai Dong Thinh Vuong Joint Stock Company	Other investee company	Capital contribution	100,800,000,000	-
Loan principal received			-	**87,234,417,550**
Vinh Phuc Infrastructure Development Joint Stock Company	Major shareholder	Repayment of loan principal	-	87,234,417,550
Purchases			**9,317,923,494**	**1,021,670,229**
Construction and Investment Joint Stock Company No. 18.7	Associate	Construction volume and other services	9,317,923,494	256,670,229
Licogi Corporation - Joint Stock Company	Investee company	Rental of cranes and equipment	-	765,000,000
Sales			**5,417,901,905**	**395,060,208**
Construction and Investment Joint Stock Company No. 18.7	Associate	Concrete and others	5,417,901,905	231,982,467
Licogi Corporation - Joint Stock Company	Investee company	Repair and maintenance services	-	163,077,741

b) Related Party Balance

Related parties	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Receivables from customers		**29,149,770,915**	**82,046,605,434**
Vinh Phuc Infrastructure Development Joint Stock Company	Receivables from customers	-	51,739,152,592
Licogi Corporation - Joint Stock Company	Receivables from customers	29,149,770,915	29,149,770,915
Nam So 1 Hydroelectric Joint Stock Company	Receivables from customers	-	1,157,681,927
Prepayment to suppliers		**23,631,154,345**	**16,147,880,000**
Licogi Corporation - Joint Stock Company	Prepayment to suppliers	16,147,880,000	16,147,880,000
Construction and Investment Joint Stock Company No. 18.7	Prepayment to suppliers	7,483,274,345	-
Trade payables		**40,731,310,185**	**43,198,567,253**
Licogi Corporation - Joint Stock Company	Trade payables	869,603,580	869,603,580
Construction and Investment Joint Stock Company No. 18.7	Trade payables	39,861,706,605	42,328,963,673
Prepayments from customers		-	**3,951,809,000**
Vinh Phuc Infrastructure Development Joint Stock Company	Prepayments from customers	-	3,951,809,000

7.1 Information of related parties (Continued)

c) Remuneration and other income of the Board of Management, Board of Supervisors, Executive Board and other managers

Full Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Remuneration for Board of Management			
Mr. Bui Thanh Tuyen	Chairman (Appointed on 28/4/2026)	280,000,000	100,000,000
Mr. Nguyen Xuan Hung	Member (Dismissed as Chairman on 28/4/2026)	210,000,000	280,000,000
Mr. Dang Van Giang	Member	130,000,000	100,000,000
Mr. Nguyen Ngoc Chung	Member	130,000,000	100,000,000
Mr. Trinh Viet Dung	Member	130,000,000	100,000,000
Mrs. Vu Thi Thu Thuy	Secretary of the Board of Management	24,000,000	36,000,000
Mr. Bui Hoang Hai	Secretary of the Board of Management	12,000,000	-
Total		**916,000,000**	**716,000,000**
Remuneration for Board of Supervisors			
Mr. Luu Ba Thai	Head of the Board	190,000,000	180,000,000
Mr. Bui Cong Phach	Member	100,000,000	90,000,000
Mrs. Nguyen Ngoc Lan	Member	78,000,000	72,000,000
Mrs. Bui Thi Thuan	Member	100,000,000	90,000,000
Total		**468,000,000**	**432,000,000**
Salaries of the General Directors and other managers			
Mr. Nguyen Xuan Hung	General Director (Appointed on 28/4/2026)	360,360,000	124,380,000
Mr. Bui Thanh Tuyen	General Director (Dismissed on 28/4/2026)	327,200,000	309,540,000
Mr. Nguyen Ngoc Chung	Deputy General Director	341,055,000	215,240,000
Mr. Duong Quoc Khanh	Deputy General Director	340,755,000	228,335,000
Mr. Ha Hong Quang	Deputy General Director	347,625,000	231,269,000
Mr. Ngo Van Nam	Deputy General Director	362,160,000	243,180,000
Mr. Dang Long Diep	Deputy General Director	311,355,000	206,841,000
Ms. Nguyen Thi Kim Xinh	Deputy General Director	363,960,000	244,980,000
Mr. Phung Van Thanh	Deputy General Director	358,920,000	238,474,000
Mr. Nguyen Minh Thi	Deputy General Director	378,920,000	239,384,667
Mr. Nguyen Xuan Son	Deputy General Director	345,975,000	138,825,000
Mrs. Do Thi Nhung	Chief Accountant, Information Disclosure Officer	328,080,000	214,430,527
Mrs. Vu Thi Thu Thuy	Secretary of the Board of Management	159,200,000	179,250,257
Mr. Bui Hoang Hai	Secretary of the Board of Management	82,340,000	-
Total		**4,407,905,000**	**2,814,129,451**

7.2 Segment reporting

The Company prepares segment reporting based on three business segments, comprising: Construction activities; Real estate business activities; and Trading of products and goods and testing activities.

Segment results for the period ended 30 June 2025:

Unit: VND

ITEMS	Revenue from sale of goods	Revenue from construction activities	Revenue from real estate activities	Total
Net revenue from external sales	71,249,045,969	1,421,925,047,230	117,171,955,510	1,610,346,048,709
Segment expenses	33,170,851,293	1,372,186,562,973	60,494,921,493	1,465,852,335,759
Segment operating result	**38,078,194,676**	**49,738,484,257**	**56,677,034,017**	**144,493,712,950**
Unallocated expenses				**48,802,516,666**
Profit from operating activities				95,691,196,284
Financial income				2,847,511,615
Financial expenses				27,194,712,873
Share of profit or loss in associates and joint ventures				24,177,147
Other income				4,960,047,739
Other expenses				25,541,276,190
Current corporate income tax				12,028,966,128
Deferred corporate income tax				316,082,457
Profit after tax				**38,441,895,137**

Segment results for the period ended 30 June 2026:

Unit: VND

ITEMS	Revenue from sale of goods	Revenue from construction activities	Revenue from real estate activities	Total
Net revenue from external sales	79,624,763,165	2,256,347,418,454	93,318,704,627	2,429,290,886,246
Segment expenses	56,548,868,878	2,150,716,247,612	51,426,415,465	2,258,691,531,955
Segment operating result	23,075,894,287	105,631,170,842	41,892,289,162	170,599,354,291
Unallocated expenses				**57,261,793,039**
Profit from operating activities				113,337,561,252
Financial income				5,699,330,312
Financial expenses				48,837,501,047
Share of profit or loss in associates and joint ventures				323,228,408
Other income				1,071,397,499
Other expenses				2,826,842,433
Current corporate income tax				7,919,837,898
Deferred corporate income tax				316,082,457
Profit after tax				**60,531,253,636**

7.3 Comparative figures

The comparative information presented in the interim consolidated statement of financial position and the related notes comprises the figures from the consolidated financial statements for the year ended 31 December 2025, which were audited by CPA VIETNAM Auditing Company Limited – a Member Firm of INPACT.

The comparative information presented in the interim consolidated income statement, interim consolidated cash flow statement and the related notes comprises the figures from the interim consolidated financial statements for the period ended 30 June 2025, which were reviewed by CPA VIETNAM Auditing Company Limited – a Member Firm of INPACT.

Certain items in the consolidated statement of financial position as at 1 January 2026 have been restated to conform with the guidance of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC, as follows:

Items	Code	31/12/2025 As presented VND	01/01/2026 As restated VND	Difference VND	Note
<u>CURRENT ASSETS</u>					
II. Short-term financial investments					
3. Short-term held-to-maturity investments	123	51,552,469,598	139,523,369,598	87,970,900,000	(i)
III. Short-term receivables					
5. Short-term loan receivables	135	87,970,900,000	-	(87,970,900,000)	
<u>NON-CURRENT ASSETS</u>					
I. Long-term receivables					
5. Long-term loan receivables	215	461,500,000	-	(461,500,000)	
VI. Long-term financial investments					
5. Long-term held-to-maturity investments	265	-	461,500,000	(461,500,000)	(i)

(i) Reclassification of the balances of "Short-term and long-term loan receivables" to "Short-term and long-term held-to-maturity investments" in accordance with the guidance of Circular No. 99/2025/TT-BTC.

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Dang Thi Quynh Trang	Do Thi Nhung	Nguyen Xuan Hung