

No.: 149 /CV-DIC No2-TCKT

Tp, HCM, 18th July 2026

To: - **The State Securities Commission**
 - **The Hanoi Stock Exchange**

1. Name of company: **Development Investment Construction Number 2 Joint Stock Company**
Stock symbol: **DC2**
Head office address: No, 5, Street No, 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City,
2. Tel: 02543 613944
Authorized person for information disclosure: Mr, Tran Van Chung

Pursuant to Circular No, 96/2020/TT-BTC dated November 16, 2020, providing guidance on information disclosure on the securities market, Development Investment Construction Joint Stock Company No, 2 (DIC No, 2) hereby provides an explanation regarding the increase/decrease of over 10% in after-tax profit in the second quarter of 2026 compared to the second quarter of 2025, as follows:

Criteria	Q2/2025	Q2/2026	Difference	Percentage Increase/ Decrease
Revenue from sales and service provision	61,088,457,848	80,652,635,002	19,564,177,154	32,03%
Cost of goods sold	52,546,213,257	69,646,807,446	17,100,594,189	32,54%
Gross profit from sales and service provision	8,542,244,591	11,005,827,556	2,463,582,965	28,84%
Financial income	224,655,385	166,264,133	-58,391,252	-25,99%
Financial expenses	2,764,067,741	4,822,852,769	2,058,785,028	74,48%
Selling expenses		61,219,220	61,219,220	
General and administrative expenses	3,799,390,875	5,223,431,104	1,424,040,229	37,48%
Net profit from business activities	2,203,441,360	1,064,588,596	-1,138,852,764	-51,69%
Other income	44,827	2,053,261,236	2,053,216,409	
Other expenses	549,222	459,696,183	459,146,961	
Other profit	-504,395	1,593,565,053	1,594,069,448	
Total accounting profit before tax	2,202,936,965	2,658,153,649	455,216,684	20,66%
Corporate income tax expense	710,363,590	1,120,496,208	410,132,618	57,74%
Profit after corporate income tax	1,492,573,375	1,537,657,441	45,084,066	3,02%

- Financial expenses in the second quarter of 2026 increased by over VND 2,05 billion compared to the second quarter of 2025, equivalent to a 74,48% increased mainly due to bank interest rates increased are rising, Investors are difficulties, leading to slow capital recovery,

Due to the above-mentioned key reasons, after-tax profit in the second quarter of 2026 decreased by VND 45,08 million compared to the second quarter of 2025, equivalent to a 3,02% decrease,

We hereby certify that the above information is true and take full legal responsibility for the content of this explanation,

Sincerely!

Recipients:

- As stated above;
- For archive: Administration Office,
Finance and Accounting Department;

REPRESENTATIVE OF THE COMPANY



CHỦ TỊCH HĐQT
Phạm Đức Dũng



**DEVELOPMENT INVESTMENT
CONSTRUCTION NUMBER 2
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh, July 18th, 2026

No.: 50/CV-DIC No2
*Re: Periodic disclosure of Financial
Statements for the Q2/2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: The Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, Development Investment Construction Number 2 Joint Stock Company hereby discloses its Financial Statements for the Q2/2026 to The Hanoi Stock Exchange as follows:

1. Name of company: Development Investment Construction Number 2 Joint Stock Company

- Stock symbol: DC2
- Address: No. 5, Street 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.
- Tel: 0254 3613944; Fax: 0254 3584864
- Email: chungdic2@gmail.com; Website: www.dic2.vn

2. Content of the disclosed information:

- Financial Statements for the Q2/2026

Separate Financial Statements (For listed organizations without subsidiaries and parent accounting units with subordinate units): Separate Financial Statements;

Consolidated Financial Statements (For listed organizations with subsidiaries);

Combined Financial Statements (For listed organizations with subordinate accounting units operating their own accounting systems).

- Cases requiring explanation of causes:

+ The audit firm issues an opinion other than an unqualified opinion on the financial statements (for audited financial statements):

Yes

No

Explanation document in case of a "Yes" response:

Yes

No

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



Yes

No

Explanation document in case of a "Yes" response:

Yes

No

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

Yes



No

Explanation document in case of a "Yes" response:

Yes



No

+ The after-tax profit in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in the current period, or vice versa:

Yes

No

Explanation document in case of a "Yes" response:

Yes

No

This information was published on the company's website on: 18th, July, 2026, at the following link: <https://dic2.vn/>

3. Report on transactions valued at 35% or more of total assets in 2026.

In case the listed organization has transactions, please provide a complete report with the following details:

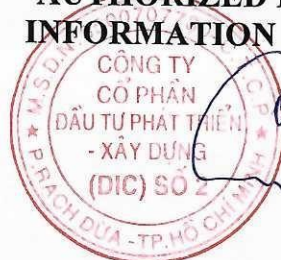
- Transaction content: None
- Transaction value to total asset ratio (%) (based on the most recent financial statements): None
- Transaction completion date: None

We hereby certify that the disclosed information above is truthful and take full responsibility before the law for the content of the disclosed information.

Attached documents:

- Financial Statements for the Q2/2026
- Explanation document for the after-tax profit difference of 10% or more.

**Representative of the Organization
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**



TRAN VAN CHUNG

FINANCIAL STATEMENT

At 30/6/2026

Item	Code	Note	Closing quarter	Opening quarter
A. CURRENT ASSETS	100		274,716,024,621	301,929,749,341
I. Cash and cash equivalents	110	V.1	2,512,840,388	6,942,361,013
1. Cash	111		2,512,840,388	6,942,361,013
2. Cash equivalents	112			
II. Short-term financial investments	120		11,086,536,620	11,000,000,000
1. Trading securities	121	V.2(a)		
2. Provision for diminution in value of trading securities (*)	122			
3. Held-to-maturity investments	123	V.2(b)	11,000,000,000	11,000,000,000
4. Provision for diminution in value of short-term held-to-maturity investments (*)	124		(64,963,380)	
5. Other short-term investments	125		151,500,000	
6. Provision for losses on other short-term investments (*)	126			
III. Short-term receivables	130		153,933,146,808	200,678,864,337
1. Short-term receivables from customers	131	V.3(a)	137,890,175,160	171,457,307,531
2. Short term pre-payment to suppliers	132		8,260,119,073	21,394,272,245
3. Short-term internal receivables	133			
4. Short-term Liabilities Arising from Contracts	134			
5. Other short-term receivables	135	V.4(a)	8,102,988,214	8,147,420,200
6. Short-term allowances for doubtful debts (*)	136		(320,135,639)	(320,135,639)
7. Shortage of assets awaiting resolution	137	V.5		
IV. Inventories	140	V.7	98,937,844,262	76,774,919,938
1. Inventories	141		98,937,844,262	76,774,919,938
2. Provision for inventories (*)	142			
V. Short-term biological assets	150			
1. Short-term bearer livestock	151	V.12.1.1		
2. Short-term bearer plants	152	V.12.1.2		
3. Provision for losses on short-term biological assets (*)	153			
VI. Other current assets	160		8,245,656,543	6,533,604,053
1. Short-term prepaid expenses	161	V.14(a)	1,008,178,244	623,171,577
2. VAT receivable	162		7,234,538,872	5,907,493,049
3. Taxes receivable from State Treasury	163	V.19(b)	2,939,427	2,939,427
4. Treasury bonds purchased for resale	164	V.23		
5. Other current assets	165	V.15(a)		
B. LONG-TERM ASSETS	200		118,688,795,318	108,849,368,108
I. Long-term receivables	210			
1. Long-term receivables from customers	211			
2. Long-term pre-payment to suppliers	212			
4. Investments in equity of subsidiaries	213			
5. Long-term internal receivables	214			
6. Other long-term receivables	215			
7. Provision for long-term doubtful debts (*)	216			
II. Fixed assets	220		51,596,102,452	53,447,040,368

Item	Code	Note	Closing quarter	Opening quarter
1. Tangible fixed assets	221	V.9	13,524,318,416	15,229,116,102
- Historical costs	222		36,077,759,907	36,945,941,716
- Accumulated depreciation (*)	223		(22,553,441,491)	(21,716,825,614)
2. Financial leasing fixed assets	224	V.11		
- Historical costs	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	38,071,784,036	38,217,924,266
- Historical costs	228		38,978,285,186	38,978,285,186
- Accumulated depreciation (*)	229		(906,501,150)	(760,360,920)
III. Long-term biological assets	230			
1. Bearer livestock for periodic products	231			
a) Immature bearer livestock for periodic products	232	V.12.1.3		
b) Mature bearer livestock for periodic products	233	V.12.2		
- Historical costs	234			
- Accumulated depreciation (*)	235			
2. Long-term consumable biological assets - livestock	236			
3. Long-term bearer plants	237			
4. Provision for losses on long-term biological assets (*)	238			
IV. Investment property	240	V.13		
- Historical costs	241			
- Accumulated depreciation (*)	242			
V. Long-term work in progress	250		56,531,401,391	46,955,107,176
1. Long-term production and business work in progress	251			
2. Construction in progress	252		56,531,401,391	46,955,107,176
VI. Long-term financial investments	260		-	86,536,620
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			151,500,000
4. Provision for losses on long-term investments in other entities (*)	264			(64,963,380)
5. Long-term held-to-maturity investments	265			
6. Provision for diminution in value of long-term held-to-maturity investments (*)	266			
VII. Other long-term assets	270		10,561,291,475	8,360,683,944
1. Long-term prepaid expenses	271	V.14(b)	10,561,291,475	8,360,683,944
2. Deferred tax assets	272	V.26(a)		
3. Long-term spare parts and standby equipment	273			
4. Other long-term assets	274	V.15(b)		
TOTAL ASSETS (270 = 100 + 200)	280		393,404,819,939	410,779,117,449
C - LIABILITIES	300		271,747,524,461	288,268,692,042
I. Short-term liabilities	310		271,747,524,461	288,268,692,042
1. Short-term trade payables	311	V.17(a)	50,693,128,761	63,128,212,163
2. Advances from customers (short-term)	312		10,588,512,397	13,525,074,934
3. Dividends and profit payable	313			
4. Short-term taxes and amounts payable to state budget	314	V.19(a)	2,507,911,137	3,563,606,393
5. Payables to employees	315		2,478,793,643	3,778,844,937
6. Short-term accrued expenses	316	V.20(a)	4,093,447,322	3,145,668,994
7. Short-term inter-company payables	317			

Item	Code	Note	Closing quarter	Opening quarter
8. Short-term payables from construction contracts	318			
9. Short-term unearned revenue	319	V.22(a)		
10. Other short-term payables	320	V.21(a)	2,836,867,264	624,807,893
11. Short-term borrowings and finance lease liabilities	321	V.16(a)	198,634,543,066	200,642,210,496
12. Short-term provisions	322	V.25(a)		
13. Bonus and welfare fund	323		(85,679,129)	(139,733,768)
14. Price stabilization fund	324			
15. Government bond repurchase agreements	325	V.23		
II. Long-term liabilities	330		-	-
1. Long-term trade payables	331	V.17(b)		
2. Long-term advances from customers	332			
3. Long-term taxes and amounts payable to state budget	333	V.19(b)		
4. Long-term accrued expenses	334	V.20(b)		
5. Inter-company payables for operating capital	335			
6. Long-term inter-company payables	336			
7. Long-term unearned revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long-term borrowings and finance lease liabilities	339	V.16(b)		
10. Convertible bonds	340			
11. Preferred shares	341	V.24		
12. Deferred tax liabilities	342	V.26(b)		
13. Long-term provisions	343	V.25(b)		
14. Science and technology development fund	344			
D - EQUITY	400		121,657,295,478	122,510,425,407
1. Owner's contributed capital	411	V.27(b)	116,436,170,000	113,046,990,000
- Ordinary shares with voting rights	411a	V.27(d)	116,436,170,000	113,046,990,000
- Preferred shares	411b	V.27(d)		
2. Share premium	412	V.27(e)	(143,148,148)	(143,148,148)
3. Conversion options on convertible bonds	413	V.27(e)		
4. Other owner's equity	414			
5. Treasury shares (*)	415	V.27(e)		
6. Asset revaluation surplus	416	V.28		
7. Foreign exchange differences	417	V.29		
8. Investment and development fund	418		2,626,051,097	2,626,051,097
9. Other funds under owner's equity	419			
10. Undistributed earnings after tax	420		2,738,222,529	6,980,532,458
- Accumulated undistributed earnings to end of prior period	420a		1,200,565,088	1,154,768,198
- Undistributed earnings of current period	420b		1,537,657,441	5,825,764,260
TOTAL EQUITY (440 = 300 + 400)	440		393,404,819,939	410,779,117,449

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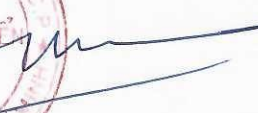

Phạm Thị Thu Hằng

Chief Accountant


Trần Văn Chung

Tp, HCM, July 18, 2026

Chairman of the BOD



Phạm Đức Dũng

Address: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City
Tel: 0254.3613944

(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

INCOME STATEMENT

Quarter 2 year 2026

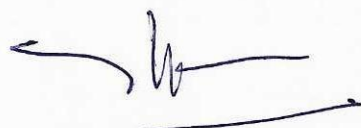
Item	Code	Note	This Quarter - Current Year	This Quarter - Previous Year	Cumulative from Beginning of the Year to End of This Quarter (Current Year)	Cumulative from Beginning of the Year to End of This Quarter (Previous Year)
1. Revenue from sales of goods and provision of services	01	VI.1	80,652,635,002	61,088,457,848	134,360,890,329	91,431,038,234
2. Revenue deductions	02	VI.2				-
3. Net revenue (10 = 01 - 02)	10		80,652,635,002	61,088,457,848	134,360,890,329	91,431,038,234
4. Cost of goods sold	11	VI.3	69,646,807,446	52,546,213,257	114,738,853,993	72,993,182,348
5. Gross profit (20 = 10 - 11)	20		11,005,827,556	8,542,244,591	19,622,036,336	18,437,855,886
6. Gain/loss from sale and disposal of investment property	21	VI.4				
7. Financial income	22	VI.5	166,264,133	224,655,385	340,614,626	235,565,056
8. Financial activities expenses	23	VI.6	4,822,852,769	2,764,067,741	8,647,966,807	5,009,059,453
- In which: Interest expense	24		4,822,852,769	2,764,067,741	8,647,966,807	5,009,059,453
9. Selling expenses	25	VI.9	61,219,220		330,849,860	69,740,000
10. General & administration expenses	26	VI.9	5,223,431,104	3,799,390,875	10,030,756,599	8,343,741,672
11. Net operating profit {30 = 20 + 21 + 22 – (23 + 25 + 26)}	30		1,064,588,596	2,203,441,360	953,077,696	5,250,879,817
12. Other income	31	VI.7	2,053,261,236	44,827	3,747,309,483	25,625,706
13. Other expenses	32	VI.8	459,696,183	549,222	459,709,282	549,222
14. Other profit (40 = 31 - 32)	40		1,593,565,053	(504,395)	3,287,600,201	25,076,484
15. Total earning before tax (for accounting purpose) (50 = 30 + 40)	50		2,658,153,649	2,202,936,965	4,240,677,897	5,275,956,301
16. Business income tax charge	51	VI.11	1,120,496,208	710,363,590	1,959,003,387	1,428,091,370
17. Deferred business income tax charge	52	VI.11				-
18. Earning after tax (60 = 50 - 51 - 52)	60		1,537,657,441	1,492,573,375	2,281,674,510	3,847,864,931
19. Earnings per share (*)	70		132,06	135,99	195,96	350,58
20. Diluted earning per share (*)	71					

Prepared by

Chief Accountant

Tp, HCM, July 18, 2026

Chairman of the BOD


Phạm Thị Thu Hằng


Trần Văn Chung


Phạm Đức Dũng

CASH FLOW STATEMENT - DIRECT METHOD

(Direct method)
Quarter 2 year 2026

Item	Code	Note	Cumulative from Beginning of the Year to End of This Quarter (Current Year)	Cumulative from Beginning of the Year to End of This Quarter (Previous Year)
I. Cash flow from operating activities			22,395,902,325	(56,085,780,814)
1. Receipts from sales of goods and provision of services	01		106,366,279,145	42,080,808,499
2. Payments to suppliers	02		(69,932,462,057)	(85,876,616,475)
3. Payments to employees	03		(5,285,559,107)	(4,411,667,805)
4. Borrowing costs paid	04		(4,403,194,750)	(2,703,808,871)
5. Company income tax paid	05		(3,063,542,770)	(2,702,430,087)
6. Other receipts from operating activities	06		370,508,000	351,385,882
7. Other payments for operating activities	07		(1,656,126,136)	(2,823,451,957)
Net Cash flows from operating activities	20		22,395,902,325	(56,085,780,814)
II. Cash flows from investing activities			976,139,475	8,217,028
1. Payments for additions to fixed assets and other long-term assets	21	V.8	946,500,000	
2. Collections on disposals of fixed assets and other long-term assets	22			
3. Granting loans, buying debt instruments of other entities	23			
4. Recovery of loan given and disposals of debt instruments of other entities	24			
5. Investments in equity of other entities	25			
6. Withdrawals of investments in other entities	26			
7. Interests, dividends and profits distributed	27		29,639,475	8,217,028
Net cash flows from investing activities	30		976,139,475	8,217,028
III. Cash flows from financing activities			(30,989,217,553)	41,716,545,439
1. Collection on share issuance and capital contributions from shareholders	31			
2. Returning Owner's capital in cash and Purchasing Treasury Stocks	32			
3. Receipts from borrowings	33		74,860,631,644	54,460,685,116
4. Payments to settle loan principals	34		(105,849,849,197)	(12,744,139,677)
5. Payments to settle financial lease principals	35			
6. Dividends, profits distributed	36			
Net cash flows from financial activities	40		(30,989,217,553)	41,716,545,439
Net cash flows during the year (50 = 20 + 30 + 40)	50		(7,617,175,753)	(14,361,018,347)
Cash and cash equivalent at the beginning of the year	60		10,130,016,141	21,860,072,185
Currency translation differences	61			
Cash and cash equivalent at the end of the year (70 = 50 + 60 + 61)	70	V.1	2,512,840,388	7,499,053,838

Prepared by

Chief Accountant


Phạm Thị Thu Hằng


Trần Văn Chung

Tp. HCM, July 18, 2026
Chairman of the BOD

Phạm Đức Dũng

NOTES TO THE FINANCIAL STATEMENTS

QUARTER 2 - 2026

I. BUSINESS ACTIVITIES OF THE COMPANY

1. Form of Ownership

Development Investment Construction Number 2 Joint Stock Company (DIC) operates under the Business Registration Certificate with tax registration number 3500707730, initially registered on June 28, 2005. The latest business registration was on July 16, 2025, issued by the Department of Financial of Ho Chi Minh city.

Head Office: No. 5, Street 6, Chí Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.

Phone: 0254 3616365; Fax: 0254 3584864

Email: infor@dic2.vn.

2. Company's Business Activities

The company operates in the construction industry

3. Line of Business

The Company's main activity: Construction of civil and industrial projects.

4. Normal Operating Cycle: 12 months

5. Characteristics of the Business Activities during the financial year affecting the Financial Statements:

6. Company Structure

- List of subsidiaries: None
- List of joint ventures and associates: None
- List of dependent units without legal status: None

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period:

The company's fiscal year begins on January 1 and ends on December 31 of each year..

2. Accounting currency:

The currency used for accounting purposes is the Vietnamese dong (VND).

III. ACCOUNTING STANDARDS AND POLICIES APPLIED

1. Applied Accounting System

The company applies the Corporate Accounting Regime issued under Circular **Circular No. 99/2025/TT-BTC** was issued on **October 27, 2025**.

2. Compliance with Accounting Standards and Regulations

The company has adopted the Vietnamese Accounting Standards and related guidance documents issued by the State. The financial statements have been prepared and presented in full compliance with the regulations of each standard, the guidance circulars, and the current applicable accounting regulations.

IV. ACCOUNTING POLICIES APPLIED

1. Translation of Foreign Currency Financial Statements into Vietnamese Dong: Not applicable

2. Accounting for Foreign Exchange Differences: Not applicable

3. Accounting for Interest Rates and Discounting: Not applicable

4. Principles for Recognizing Cash and Cash Equivalents:

Cash includes cash on hand, demand deposits, cash in transit, and foreign currency. Cash equivalents are short-term investments with a maturity period not exceeding three months from the date of purchase, that are readily convertible to a known amount of cash, and that are subject to an insignificant risk of changes in value.

5. Principles for Financial Investments:

1. Trading Securities: Not applicable
2. Held-to-Maturity Investments: Held-to-maturity investments include fixed-term bank deposits held until maturity for the purpose of earning periodic interest.
3. Loans receivable: Loans receivable are recorded at their principal amount.. Provision for doubtful debts related to loans receivable is recognized based on the estimated potential losses and is recorded as an expense in the accounting period.
- d. Investments in subsidiaries, joint ventures, and associates:
 - Investments in subsidiaries, joint ventures, and associates are recorded at historical cost, including the purchase price and directly related costs. If investments are made in foreign currency, they are recorded at the exchange rate applicable at the time of the transaction.

- Dividends and profits from previous periods before the investment was acquired are accounted for as a reduction in the value of the investment. Dividends and profits from the investment received after the acquisition are recorded as financial income. In cases where dividends are received in the form of shares rather than cash, the number of shares received is disclosed in the financial statement notes, but no increase in the value of the investment is recognized, nor is it recorded as financial income.
- Provision for investment losses in subsidiaries, joint ventures, and associates is made when these entities suffer losses. The provision is determined based on the proportion of ownership interest in the investee company and the total accumulated losses of that entity, except for cases where the losses are confirmed to be temporary. For investee entities that are subsidiaries or associates, provisions for investment losses are set aside unless consolidated financial statements are prepared for them. If these entities prepare separate financial statements, the provision is recorded in the consolidated financial statements.
- Increases and decreases in provisions for investments in subsidiaries, joint ventures, and associates are determined on the financial statement date and recorded as financial expenses.
- đ. Investments in equity instruments of other entities: Not applicable
- e. Accounting Methods for other transactions related to financial investments:
 - Share exchange transactions: none occurred
 - Capital contribution under cooperative arrangements: none occurred
 - Transactions in the form of buying back contributed capital: none occurred
 - Accounting for dividends received in the form of shares: none occurred

6. Principles for Receivables:

Receivables must be presented at their recorded value, net of any allowance for doubtful accounts.

The classification of receivables into trade receivables, internal receivables, and other receivables must follow these principles:

- ii. Trade receivables must reflect the receivables that arise from transactions of commercial nature related to the purchase - sale of goods with the Company and independent partners, including receivables from selling goods for export or providing services to others.
- iii. Internal receivables must reflect receivables between dependent units that do not have legal status and operate under the accounting regime of the parent unit.
- iv. Other receivables reflect receivables that are non-commercial in nature, not related to buying-selling transaction.

The provision for doubtful debts is set up for each doubtful receivable based on the aging of the receivables and/or estimated loss levels, specifically:

For overdue receivables, the provision is made by percentage::

- 30% of the value for receivables overdue from 6 months to under 1 year.
- 50% of the value for receivables overdue from 1 year to under 2 years.
- 70% of the value for receivables overdue from 2 years to under 3 years.
- 100% of the value for receivables overdue over 3 years.

- v. For receivables not yet due but unlikely to be collected: provisions are based on the estimated loss level.

7. Principles for Inventory Recognition

- Inventory is recorded at original cost. In case of consistent and reliable implementation, inventory may be recorded at fair value, which is the selling price minus estimated costs to complete and selling expenses. Original cost includes purchase cost, processing cost, and directly attributable costs incurred to bring the inventories to their current location and condition.
- The cost of inventories is determined using the weighted average method.
- Inventories are accounted for using the perpetual inventory method.
- Provision for inventory devaluation is made at year-end based on the difference between original cost and net realizable value, if the latter is lower. The Company does not set up provisions for inventory devaluation.

8. Principles of Recognition and Depreciation of Fixed Assets, Finance-leased Assets, and Investment Properties

1. Principles of Recognition and Depreciation of Tangible and Intangible Fixed Assets

- vi. Fixed assets are recorded at original cost minus accumulated depreciation. The original cost of fixed assets includes the entire cost incurred by the Company to bring the asset to its working condition as intended. Depreciation is calculated using the straight-line method over the estimated useful life of the asset. Assets that are fully depreciated but still in use are continued to be monitored.

- vii. Depreciation is calculated using the straight-line method. The depreciation rates for tangible and intangible fixed assets are applied according to Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance. The depreciation periods are as follows:

Type of Asset	Depreciation Period (Years)	
	Current Period	Prior Period
- Buildings and structures	10 - 12	10 - 12
- Machinery and equipment	04 - 12	04 - 12
- Transportation vehicles	06 - 10	06 - 10
- Office equipment	05 - 06	05 - 06
- Land use rights	Not depreciated	Not depreciated
- Computer software	3	3

b. Principles of recognition and depreciation of finance-leased fixed assets

Finance lease fixed assets: The cost of finance lease fixed assets is recognized at the fair value of the leased asset or the present value of the minimum lease payments (whichever is lower), plus any directly attributable initial costs related to the finance lease. The company did not incur any transactions related to finance lease fixed assets.

c. Principles of recognition and depreciation of investment properties

- Investment properties are recognized at historical cost. During the period of holding for value appreciation or rental, investment properties are not depreciated but are recorded at cost and fair value (if any).
- Investment properties are depreciated using the straight-line method over the useful life of the asset.

9. Principles of deferred corporate income tax accounting: Not applicable.

10. Principles of accounting for business combination transactions: Not applicable

11. Principle of accounting for prepaid expenses:

- Prepaid expenses are allocated using the straight-line method, and the allocation period depends on the nature and level of each type of cost for reasonable allocation.
- Prepaid expenses are monitored and tracked based on their term.

12. Principle of accounting for payables:

The classification of payables includes payables to sellers, internal payables, and other payables, which are carried out based on the following principles:

- Payables to sellers reflect trade payables arising from the purchase of goods, services, fixed assets, and land use rights independently contracted with the Company, including payables for imported goods through entrusted import.
- Internal payables reflect payables between upper and lower-level units without legal entity status that are accounted for on a dependent basis.
- Other payables reflect non-commercial payables not related to trading activities for the purchase/sale/supply of goods and services.

The company does not revalue payables at fair value and does not account for differences in foreign exchange rates.

The company does not record liabilities lower than the obligations to be paid.

The company does not make provisions for liabilities.

13. Principle of recognition of borrowings and financial lease liabilities:

Borrowings and financial lease liabilities are tracked according to the loan provider, contractual terms, and maturity of the borrowings and financial lease liabilities.

14. Principle of recognition of capital and interest of borrowing costs:

Borrowing costs incurred during the production or business process are recognized at the time of occurrence, except for costs related to direct investment in construction or procurement of assets that are eligible to be included in the value of such assets (capitalized) according to Vietnamese Accounting Standard No. 16 "Borrowing Costs".

15. Principle of recognizing accrued expenses:

Accrued expenses that have not yet arisen but are reasonably estimated and allocated into production and business costs during the period to ensure the matching principle between revenues and expenses in the same period. These expenses are recorded under "Accrued expenses payable." When the expenses are incurred, if the difference is significant compared to the estimated amount, the company will adjust the current expense and accrued expense to match the actual amount.

16. Principle and method of recognizing provisions for payables:

- + Recognition principle of provisions for payables:

Provisions for payables are recognized when they meet the conditions set out in Vietnamese Accounting Standard No. 18 "Provisions, Contingent Liabilities, and Contingent Assets."

- + Method of calculating provisions for payables:

Provisions for payables are calculated (or reversed) based on the difference between the larger (or smaller) amount between the newly calculated provision and the existing provision recorded on the accounting books.

17. Principle of recognizing unearned revenue:

Unearned revenue includes amounts paid in advance by customers for one or more accounting periods related to asset leasing.

Unearned revenue is transferred to revenue from sales and services or financial operations revenue according to the amount determined to be appropriate for each accounting period.

The company does not have unearned revenue arising.

18. Principle of recognizing owners' equity:

a. Principle of recognizing contributed capital, share premium, and other owner's equity:

- + Contributed capital of owners: recognized according to the amount contributed by the owners;
- + Share premium: recognized as the difference (positive or negative) between the actual proceeds from the issuance of shares and the par value of shares of joint-stock companies when initially issuing, additionally issuing, or reselling treasury shares;
- + Other owner's equity: recognized as the remaining difference between the actual value of assets handed over to the company by the State or other entities (such as donations, gifts, or post-tax paid funds) related to those assets.

The company does not have any operations involving contributed capital or share premium.

b. Principle of recognizing asset revaluation differences::

The company does not have any operations involving asset revaluation differences.

c. Principle of recognizing foreign exchange differences:

The foreign exchange differences reflected in the Balance Sheet are the exchange rate differences arising or re-evaluated at the end of the period for monetary items denominated in foreign currencies (foreign exchange gains or losses) related to construction investment activities (pre-operating phase, unfinished investment).

The company does not have operations involving foreign exchange differences.

d. Principle of recognizing undistributed profit:

The undistributed after-tax profit reflected in the Balance Sheet represents the profit (gain or loss) from the company's activities after deducting (-) the corporate income tax expense for the current year and adjustments due to the retrospective application of changes in accounting policies and the retrospective correction of material errors from previous years.

19. Principles and methods for revenue recognition:

a. Revenue from goods sold:

Revenue from goods sold is recognized when the conditions for revenue recognition prescribed in Accounting Standard No. 14 "Revenue and other income" are satisfied, such as:

- + The significant risks and rewards of ownership of the goods or products have been transferred to the buyer.
- + The company no longer retains control over the goods as the owner or manager of the goods.
- + Revenue is determined with relative certainty.
- + The company has collected or is expected to collect the economic benefits from the sales transaction.
- + Costs related to the sales transaction can be determined.

Sales revenue is determined in accordance with the fair value of the amount received or to be received under the accrual principle. Amounts collected before the revenue recognition conditions are met are not recognized as revenue in the current period. In cases of deferred payment sales with interest, the interest portion is recorded under "Unearned revenue" and will be recognized in financial income based on the time factor.

b. Revenue from services provided:

Revenue from services provided is recognized when the conditions for recognizing service revenue under Accounting Standard No. 14 "Revenue and other income" are satisfied, such as:

- + Revenue is determined with relative certainty;
- + It is probable that the economic benefits associated with the transaction will flow to the company;
- + The stage of completion of the service can be reliably measured at the balance sheet date;
- + The costs incurred and the costs to complete the service transaction can be determined.

The portion of the service that has been completed is determined based on the method that reflects the level of completion of the service.

c. Revenue from financial activities:

Revenue from financial activities includes revenue from interest, royalties, dividends, shared profits, and other revenues from financial operations. These are recognized when both (2) of the following conditions are satisfied:

- + There is a possibility that the economic benefits from the transaction will flow to the company;
- + The amount of revenue can be reliably measured.

d. Revenue from construction contracts:

The completed work portion of a construction contract, which serves as the basis for revenue recognition, is determined using the completed work assessment method or the percentage (%) method, which compares the completed construction volume to the total construction volume required under the contract.

20. Principle of accounting for sales deductions:

Sales deductions include trade discounts, price reductions, and returned goods arising from the same period of consumption of products, goods, and services that require adjustment to the recognized revenue.

If the goods or services were consumed in a previous period but the deduction (e.g., discount or return) occurs in the current period, the treatment depends on timing:

- + If the deduction or return arises before the Financial statements are issued, it should be recorded as a revenue deduction in that reporting period.
- + If the deduction or return arises after the Financial statements are issued, it will be recorded in the subsequent period.

21. Principle of accounting for cost of goods sold:

The cost of goods sold includes the cost of products, goods, services, real estate for investment, and the cost of production for construction projects (for construction businesses). In addition, it includes costs related to business activities of real estate investment such as: depreciation, repair costs, business operations, leasing of real estate for investment purposes (if not capitalized), sales discounts, and real estate management...

For inventory losses due to shrinkage, loss, or damage, these should be directly charged to the cost of goods sold (after deducting any compensation received).

For abnormal material wastage, labor costs, or overhead expenses, these should also be recorded directly into cost of goods sold (after deducting any compensation received).

If the value of inventory is higher than its market value or net realizable value, a provision must be made, and any recognized provision will be charged to the cost of goods sold.

22. Principle and method of recognizing financial expenses

The items recorded as financial expenses include:

- + Expenses or losses related to financial investment activities;
- + Interest expenses and capital borrowing costs;
- + Losses from exchange rate differences arising from foreign currency-related transactions;
- + Provision for devaluation of securities investments.

These items are recognized based on the total amount incurred during the period and are not offset against financial revenue.

23. Principle of accounting for selling expenses and general & administrative expenses:

Selling expenses reflect the actual costs incurred in the process of selling products, goods, and providing services.

General & administrative expenses reflect the general management costs of the company.

24. Principle and method of recognizing current corporate income tax expenses and deferred corporate income tax expense:

Current corporate income tax expense is determined based on taxable income and the applicable tax rate of the enterprise for the current year.

Deferred corporate income tax expense or income is determined based on temporary differences that are deductible or taxable, and the corporate income tax rate applicable when those temporary differences reverse.

The offsetting of current and deferred corporate income tax expenses is done according to applicable accounting regulations

25. Segment reporting

A business segment is a component of a company that is separately identified and involved in producing or supplying products, services, and has risks and returns that are different from other segments.

A geographic segment is a component of a company that is separately identified and involved in producing or supplying products, services in a specific geographical area, and has risks and returns that are different from those in other geographical areas.

26. Financial instruments

According to Circular No. 75/2015/TT-BTC dated May 18, 2015 by the Ministry of Finance, before the accounting standard for financial instruments and related guidance take effect, the General Director of the Company decides not to present and disclose financial instruments in accordance with Circular No. 210/2009/TT-BTC in the Company's financial statements.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents

	30/06/2026	31/03/2026
Cash on hand	686,319,967	504,773,347
Bank deposits	1,826,520,421	9,625,242,794
Total	2,512,840,388	10,130,016,141

2. Term deposits

	30/06/2026	31/03/2026
Term Deposits	11,000,000,000	11,000,000,000
Total	11,000,000,000	11,000,000,000

3. Receivables from customers

	30/06/2026	31/03/2026
Related parties		
Development Investment Construction Joint Stock Company	15,861,859,118	28,564,262,006
Third Party		
Green Mark Construction Joint Stock Company	39,942,857,624	39,942,857,624
Logistics Cai Mep Company Limited	56,336,417,405	75,761,753,229
Thien Binh Minh Joint Stock Company	4,976,824,509	12,853,481,472
Phuc Dat Hotel Tourism Company Limited	4,559,462,335	4,559,462,335
Ngan Hiep Real Estate Joint Stock Company	9,809,798,319	
Other customers (*)	11,706,297,258	11,706,297,258
Total	137,890,175,160	173,388,113,924

Receivables from Related Parties: Please refer to Note VII.2 for detailed information.

4. Advanced payments to suppliers

	30/06/2026	31/03/2026
Lien Minh Trading Co., Ltd.	2,043,369,888	1,982,823,185
Hung Anh Service Trading Development Production Company Limited	2,011,111,548	1,193,861,911
D2 Capital Joint Stock Company	958,495,253	2,119,973,662
Thien Quang Commercial Development JSC		10,062,029,014
Other suppliers	3,247,142,384	11,141,459,837
Total	8,260,119,073	26,500,147,609

5. Short-term advances

	30/06/2026	31/03/2026
a) Short-term	7,228,053,357	7,228,053,357
Short-term advances	2,383,862,093	2,936,305,712
Short-term deposits and collaterals	424,685,483	424,685,483
Other receivables	5,294,440,638	3,867,062,162
a) Long-term		
Long-term deposits and collaterals		
Total	8,102,988,214	7,228,053,357

6. Inventories

	30/06/2026	31/03/2026
Tools, equipment		
Raw material	48,949,326	323,516,624
Work-in-Progress	98,884,250,493	89,643,568,285
Goods	4,644,443	39,873,807
Total	98,937,844,262	90,006,958,716

7. Changes in Tangible Fixed Assets

	Buildings & Structures	Machinery & Equipment	Transportation Vehicles	Management Tools	Total
Fixed asset costs					
Beginning Balance	7,304,249,208	23,849,976,604	5,237,164,563	554,551,341	36,945,941,716
- Purchased during the year		110,000,000			110,000,000
- Construction investment completed in the period					0
- Liquidation, disposals		978,181,809			978,181,809
Ending Balance	7,304,249,208	22,981,794,795	5,237,164,563	554,551,341	36,077,759,907
Accumulated Depreciation					
Beginning Balance	2,888,022,485	16,452,991,136	2,770,800,717	409,480,427	22,521,294,765
Depreciation during the year	156,349,713	306,423,220	153,310,038	20,673,498	636,756,469
Transfers to investment properties					0

	Buildings & Structures	Machinery & Equipment	Transportation Vehicles	Management Tools	Total
- Liquidation, disposals		604,609,743			604,609,743
Ending Balance	3,044,372,198	16,154,804,613	2,924,110,755	430,153,925	22,553,441,491
Net Book Value of Tangible Fixed Assets					
At the beginning of the year	4,416,226,723	7,396,985,468	2,466,363,846	145,070,914	14,424,646,951
At the end of the year	4,259,877,010	6,826,990,182	2,313,053,808	124,397,416	13,524,318,416

8. Changes in Intangible Fixed Assets

	Land use rights (VND)	Computer Software (VND)	Total VND
Intangible fixed asset costs			
Beginning Balance			
Purchased during the year	38,802,485,186	175,800,000	38,978,285,186
Ending Balance			0
Accumulated amortisation	38,802,485,186	175,800,000	38,978,285,186
Beginning Balance			0
Amortisation during the year	657,631,035	175,800,000	833,431,035
Ending Balance	73,070,115		73,070,115
Net Book Value of Intangible Fixed Assets	730,701,150	175,800,000	906,501,150
At the beginning of the year	38,144,854,151	0	38,144,854,151
At the end of the year	38,071,784,036	0	38,071,784,036

9. Construction in Progress

	30/06/2026	31/03/2026
Resort Property BH 25- Ho Tram	31,634,738,533	31,634,738,533
Shophouse SH 23- Ho Tram	15,320,368,643	15,320,368,643
5 apartments (D-31-14; D-32-05; D-32-14; D-28-14; D-3-14 at the DCT Di An project, Ho Chi Minh City)	9,576,294,215	0
Total	56,531,401,391	46,955,107,176

10. Long-term Financial Investments

Equity investments in other entities	Num-ber	30/06/2026			Num-ber	31/03/2026		
		Original Cost	Provision	Fair Value		Original Cost	Provision	Fair Value
		VND	VND	VND		VND	VND	VND
DIC Materials Joint Stock Company	15,000	151,500,000	-64,963,380	86,536,620	15,000	151,500,000	-64,963,380	86,536,620
Total	15,000	151,500,000	-64,963,380	86,536,620	15,000	151,500,000	-64,963,380	86,536,620

11. Long-term prepaid expenses

	30/06/2026	31/03/2026
a) Short-term prepaid expenses	795,352,892	795,352,892
Tools, equipment	423,601,802	376,216,218
Other short-term prepaid expenses	584,576,442	419,136,674
b) Long-term prepaid expenses	8,623,179,434	8,623,179,434
Tools, equipment	10,379,822,537	8,397,481,831
Other long-term prepaid expenses	181,468,952	225,697,603
Total	11,569,469,733	9,418,532,326

12. Accounts Payable to Suppliers

	30/06/2026	31/03/2026
DIC-Concrete	20,884,782,851	18,759,470,133
Anh Duc Cons Construction Trading and Service Company Limited	471,718,285	
VGSI Concrete Pile Company Limited	4,786,384,663	8,467,025,642
Anh Khoa Steel Co., Ltd.		182,272,763
Kim Hung Phat Company Limited	4,399,395,165	7,475,212,709
Phan Vu Investment Corporation	2,011,387,418	2,011,387,418
Nguyen Ba Construction Investment Joint Stock Company		1,447,051
Rubycons Company Limited	860,053,201	
Tan Phat Trading Construction Development Company Limited		89,161,285
Hai Hung Steel Trading One Member Limited Liability Company	5,359,342,030	3,590,421,729
Construction Materials Joint Stock Company 15	569,970,824	
Other suppliers	11,350,094,324	13,541,887,579
Total	50,693,128,761	54,118,286,309

13. Advances from customers

	30/06/2026	31/03/2026
Sai Gon technology University	6,704,581,745	8,771,959,673
BRANCH OF HOANG VIET EDUCATION DEVELOPMENT INVESTMENT JOINT STOCK COMPANY		4,119,321,073
Kim Dien Investment and Construction Company Limited	2,315,146,608	2,315,146,608
Mr. Tran Xuan Luu	1,409,382,578	1,409,382,578
Other customers	159,401,466	405,972,342
Total	10,588,512,397	17,021,782,274

14. Taxes and Other Payables to the Government

	30/06/2026	Amount	Amount	31/03/2026
	VND	Payable	Paid	VND
Value Added Tax (VAT)	-2,939,427			-2,939,427
Corporate Income Tax	1,998,845,416	1,120,496,208	3,063,542,770	3,941,891,979
Personal Income Tax	509,065,721	281,602,514	366,480,948	593,944,155
Other Taxes	0			0
Total	2,504,971,710	1,402,098,722	3,430,023,718	4,532,896,706

15. Accrued expenses

	30/06/2026	31/03/2026
Interest expense	361,069,644	
Accrued construction expenses	3,653,080,860	2,780,949,400
Other expenses	79,296,818	.
Cộng	4,093,447,322	2,780,949,400

16. Other short-term payables

	30/06/2026	31/03/2026
Trade union fees	123,131,826	79,071,173
Social Insurance	186,100,398	202,018,150
Dividends payable	25,682,500	25,682,500
Other payables	2,501,952,540	203,856,740
Total	2,836,867,264	510,628,563

17. Borrowings and finance lease liabilities

	30/06/2026	In quater		31/03/2026
	Value	Increase	Decrease	Value
Short-term loans	198,634,543,066	74,860,631,644	105,849,849,197	229,623,760,619

	30/06/2026	In quarter		31/03/2026
	Value	Increase	Decrease	Value
Joint stock Commercial Bank for Investment and Development of Viet Nam ⁽ⁱ⁾	144,452,719,367	63,933,820,341	93,777,049,350	174,295,948,376
Vietnam Joint Stock Commercial Bank For Industry And Trade	37,198,316,186	6,419,005,201	6,965,257,020	37,744,568,005
Prosperity and development Joint Stock Bank	15,643,507,513	4,507,806,102	3,577,542,827	14,713,244,238
Loans for employees	1,340,000,000		1,530,000,000	2,870,000,000
Total	198,634,543,066	74,860,631,644	105,849,849,197	229,623,760,619

a. Financial lease liabilities: **None.**

b. Overdue loans and unpaid financial lease liabilities: **None.**

c. Detailed disclosures on related-party loans and financial lease liabilities:

Bank for Investment and Development of Vietnam (BIDV)

- Credit line agreements:
 - Credit limit contract number 01/2024/600370/HĐTD dated 11/12/2024 and number 01/2025/600370/HĐTD dated 31/12/2025;
- Short-term loan and payment guarantee limit: VND 260,000,000,000.
- Loan term: 12 months.
- Purpose: Working capital supplementation, payment guarantees, and L/C issuance for construction activities.
- Average interest rate: 9.2%/year.
- Collateral: Land use rights certificate and assets on land of plot number 239, map sheet number 37; plot number 239, map sheet number 37 at address number 5, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City; Land use rights certificate and assets on land at the company's warehouse in Tan Hai Commune, Ho Chi Minh City; Sunward ZYJ 860 hydraulic pile press; Camry ASV70L 2.5-2020 car; Toyota Hilux GUN135L-DTTSXU pickup truck; Elimak SC45/30 FC II hoist; QTP6515-10T-022 tower crane. Term deposit contract opened at Joint stock Commercial Bank for Investment and Development of Viet Nam, Ba Ria-Vung Tau branch, valued at VND 10 billion.

Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)

- Credit limit contract number 24.01.16/2024 - HĐCVHM/NHCT880-DIC2 dated 11/26/2024 and number 25.01.27/2025 - HĐCVHM/NHCT880-DIC2 dated 01/12/2025.
- Short-term loan and payment guarantee limit: VND 40,000,000,000.
- Loan term: 12 months (from 01/12/2025).
- Purpose: Working capital supplementation for business operations. **Interest rate: 9.5%–10%/year.**
- Collateral:
 - Right to claim and benefit from the Construction Contract for Office Building, construction contract number 06A/2024/CM/HĐTC dated July 12, 2024; accommodation - Service Area behind Tan Thanh Port according to construction contract number 05/2024/CM/HĐTC dated July 12, 2024
 - Right to claim and benefit from the Construction Contract for Reinforced Concrete Structure and Warehouse Architecture number 02 - Service Area behind Tan Thanh Port according to construction contract number 02/2024/CM/HĐTC dated March 1, 2024; Construction Contract for Retaining Wall 04/2024/CM/HĐTC dated April 1, 2024 - Service Area behind Tan Thanh Port
 - Land use right number: DH 207405; plot number 339; map sheet number 125 at Ho Tram commune, Ho Chi Minh City, Xuyen Moc district and third-party real estate collateral of Ms. Vu Thi Ngoan.

Prosperity and Development Commercial Joint Stock Bank (PGBank) – Vung Tau Branch

- Credit limit contract number 510.479/24/DN dated December 2, 2024, and VN0010144.262/25/DN dated December 18, 2025.
- Short-term loan limit and payment guarantee: VND 60,000,000,000.
- Purpose of loan: To supplement business operating capital.
- Loan term: 12 months.
- Interest rate: According to each promissory note.

- Term deposit contract valued at VND 1 billion.

Personal loan

- Credit loan contract with individuals who are company employees.
- Loan term: 12 months.
- Purpose of loan: to supplement working capital.
- Loan interest rate: 9.1-10.5% per annum.
- Collateral: Unsecured loan.

18. Owner's Equity

a. Statement of Changes in Equity

	Contributed Capital	Share Premium	Investment and development fund	Undistributed earnings	Total
Beginning balance for the current period	113,046,990,000	-143,148,148	2,626,051,097	7,724,549,527	123,254,442,475
Increase in Capital During the Period					
Dividend Distribution in Shares	3,389,180,000			-3,389,180,000	
Dividend Distribution in cash				-2,260,939,800	-2,260,939,800
Profit During the Period				1,537,657,441	1,537,657,441
Funds allocation				-873,864,639	-873,864,639
Ending Balance for the Current Period	113,046,990,000	-143,148,148	2,626,051,097	2,738,222,529	121,657,295,478

b. Details of Owners' Contributed Capital

	30/06/2026	%	31/03/2026	%
	VND		VND	
Development Investment Construction Joint Stock Corporation	58,385,310,000	50.14%	56,684,770,000	50.14%
Other shareholders	58,050,860,000	49.86%	56,362,220,000	49.86%
Total	116,436,170,000		113,046,990,000	

c. Transactions Related to Owners' Capital and Distribution of Dividends, Profit Distribution

	30/06/2026	31/03/2026
-Owner's Equity		
Beginning capital	116,436,170,000	113,046,990,000
Capital increase during period		
Capital decrease during the year		

	30/06/2026	31/03/2026
Ending capital	116,436,170,000	113,046,990,000

d. Shares

	30/06/2026	31/03/2026
Number of shares registered for circulation	11,643,617	11,304,699
Number of shares currently in circulation	11,643,617	11,304,699
- Common shares	11,643,617	11,304,699
Number of outstanding shares	11,643,617	11,304,699
- Common shares	11,643,617	11,304,699

e. Business Funds

	30/06/2026	31/03/2026
Investment and development funds	2,626,051,097	2,626,051,097

VI. ADDITIONAL INFORMATION ON INDICATORS PRESENTED IN THE INCOME STATEMENT

1. Total revenue from sale of goods and rendering of services

	Q2/2026	Q2/2025
	VND	VND
Revenue from Construction Contracts	79,307,822,202	60,557,794,648
Sales Revenue	16,037,800	530,663,200
Revenue from Pile Driving Services	1,328,775,000	
Total	80,652,635,002	61,088,457,848

In which: Revenue from related parties

	Q2/2026	Q2/2025
Development Investment Construction Joint Stock Corporation	29,665,020,482	26,450,632,157
Total	29,665,020,482	26,450,632,157

2. Cost of Goods Sold

	Q2/2026	Q2/2025
Cost of Construction Contracts	68,730,745,863	52,072,798,945
Cost of Goods Sold	33,180,625	473,414,312
Cost of Pile Driving Services	882,880,958	
Total	69,646,807,446	52,546,213,257

In which: Cost of Goods Sold from Related Parties

	Q2/2026	Q2/2025
Development Investment Construction Joint Stock Corporation	27,291,818,843	23,805,568,941
Total	27,291,818,843	23,805,568,941

3. Financial Income

	Q2/2026	Q2/2025
Interest income from deposits and loans	166,264,133	224,655,385
Interest from deferred sales, trade discounts		
Total	166,264,133	224,655,385

4. Financial Expenses

	Q2/2026	Q2/2025
Loan interest expenses	4,822,852,769	2,764,067,741
Interest on Installment Sales		
Provision/Reversal of Investment Losses		
Total	4,822,852,769	2,764,067,741

5. Operating management expenses incurred during the quarter

	Q2/2026	Q2/2025
Management Personnel Expenses	3,458,711,848	2,781,804,608
Other Expenses	1,764,719,256	1,017,586,267
Total	5,223,431,104	3,799,390,875

6. Selling expenses incurred during the quarter

	Q2/2026	Q2/2025
Outsourced service expenses	61,219,220	
Total	61,219,220	0

7. Other Income

	Q2/2026	Q2/2025
Income from disposal of tools and equipment	430,000,000	
Late payment interest income	1,281,634,933	
Income from disposal of fixed assets		
Other income	341,626,303	44,827
Total	2,053,261,236	44,827

8. Other expenses

	Q2/2026	Q2/2025
Fines		549,222
Fines related to taxes and insurance	85,346,513	
Costs of disposal of fixed assets and tools	373,572,066	
Other expenses	777,604	
Total	459,696,183	549,222

9. Production and Business Costs by Element

	Q2/2026	Q2/2025
Material and supplies costs	46,403,999,006	38,109,397,763
Technical personnel salary costs	2,477,105,189	
Outsourced labor costs	2,173,306,392	1,567,869,349
Allocation of tools and equipment costs	1,467,342,155	241,827,009
Depreciation of fixed assets	347,533,012	325,665,095
Outsourced service costs	25,389,134,619	19,026,931,343
Other monetary costs	595,888,656	707,176,357
Total	78,854,309,029	59,978,866,916

10. Current Corporate Income Tax Expenses

Corporate income tax payable is determined at a tax rate of 20% on taxable income.

The company's tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be subject to different interpretations, the tax amount presented in the financial statements may be adjusted based on the tax authorities' decisions.

The estimated current corporate income tax expense of the company is presented below:

	Q2/2026	Q2/2025
Total accounting profit before tax	2,658,153,649	2,202,936,965
Adjustments to increase/(decrease) accounting profit to determine taxable income	2,944,327,393	1,348,880,985
- Adjustments to increase	2,944,327,393	1,348,880,985
- Adjustments to decrease		
Total taxable income	5,602,481,042	3,551,817,950
- Carryforward losses from previous periods		
Total taxable income calculation	5,602,481,042	3,551,817,950
Corporate income tax rate	20%	20%
Current year corporate income tax expense	1,120,496,208	710,363,590
Corporate income tax arrears		
Corporate income tax expense	1,537,657,441	1,492,573,375

11. Basic earnings per share

	Q2/2026	Q2/2025
Net profit after corporate income tax	1,537,657,441	1,492,573,375
Adjustments to increase/(decrease) profit for allocating earnings (loss) to ordinary shareholders		
- Adjustments to increase		
- Adjustments to decrease		
Earnings (Loss) Allocated to Ordinary Shareholders	1,537,657,441	1,492,573,375
Weighted average outstanding common shares	11,643,617	10,975,650
Basic earnings per share	132.06	135.99

VII. OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information:
2. Events occurring after the end of the reporting period:
3. Information about related parties (beyond information already disclosed in previous sections)
4. Presentation of assets, revenue, and financial results by segment (according to business line or geographic area) in compliance with accounting standard no. 28 "segment reporting":

Item	Revenue	Cost of Goods Sold	Gross Profit
Construction segment	79,307,822,202	68,730,745,863	10,577,076,339
Sales segment	16,037,800	33,180,625	-17,142,825
Pile driving segment	1,328,775,000	882,880,958	445,894,042
Total	80,652,635,002	69,646,807,446	11,005,827,556
Financial Revenue			166,264,133
Interest Expense			4,822,852,769
Selling Expenses			61,219,220
Corporate Management Expenses			5,223,431,104
Other Income			2,053,261,236
Other Expenses			459,696,183
Profit Before Tax			2,658,153,649
Corporate Income Tax			1,120,496,208
Net Profit			1,537,657,441

5. Comparative Information: The comparative data reflects the figures from the financial statements for Q2/2026 compared to Q2/2025
6. Information about Going Concern: During the period, the Company did not have any activities or events that significantly impacted its ability to continue as a going concern. Therefore, the financial statements of the Company have been prepared on the assumption that the Company will continue its operations as a going concern.

Prepared by



Pham Thi Thu Hang

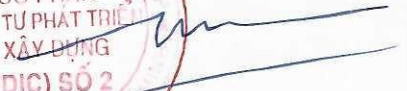
Tp.HCM, 18th, July, 2026

Chief Accountant



Tran Van Chung

Chairman of the Board of Directors



Pham Duc Dung