

Number: 07/CV-DHM

Nghe An, July 20, 2026

PERIODIC DISCLOSURE OF FINANCIAL REPORTS**To: - Hanoi Stock Exchange**

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Hoang Mai Stone Joint Stock Company hereby discloses its Q2 2026 financial report to the Hanoi Stock Exchange as follows:

1. Organization Name: Hoang Mai Stone Joint Stock Company

- Stock ticker symbol: **HMR**
- Address: Tan Thanh Hamlet, Hoang Mai Ward, Nghe An Province
- Phone : 0238 664 260 Fax: 0238 664 136
- Email: hoangmai@rccgroup.vn Website: <https://rcchoangmai.vn/>

2. Content of the published information:

- Financial statements for Q2 2026
- + Separate financial statements (TCNY) no subsidiaries and no superior accounting unit with subordinate units); ☒

- + Consolidated financial statements (including subsidiaries); ☐

- + Consolidated financial statements (TCNY has an accounting unit with its own accounting system). ☐

- Cases requiring explanation of the cause:

- + The auditing firm issued an opinion other than a fully unqualified opinion on the financial statements (for the financial statements audited in 2026):

Yes ☐ No ☐

Explanatory document in case of a checkmark:

Yes ☐ No ☐

- + The difference between pre- and post-audit profit in the reporting period is 5% or more, shifting from loss to profit or vice versa (for audited financial statements in 2026):

Yes ☐ No ☐

Explanatory document in case of a checkmark:

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 ☐

Explanatory document in case of a checkmark:

Yes ☒ No ☐

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

Yes ☐ No ☐

Explanatory document in case of a checkmark:

Yes ☐ No ☐

This information was published on the company's website on July 20, 2026, at the following link: <https://rcchoangmai.vn/> under the Investor Relations section.

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

In the event that TCNY has transactions, please report the following information in full:

- Transaction details:.....
- Percentage of transaction value/total asset value of the enterprise (%) (based on the most recent annual financial report);.....
- Transaction completion date:.....

We hereby declare that the information published above is true and accurate, and we assume full legal responsibility for its content.

Attached documents:

- Financial statements for Q2 2026
- Explanation document for net profit after tax

Organization representative

Legal representative/Person authorized to act on behalf of the government


Nguyễn Duy Anh



No. 08/CV-HMR
Subject: Explanation of
discrepancies
Net Profit After Tax (NPAT) Q2 2026

Nghe An, July 20, 2026

Dear: - State Securities Commission
- Hanoi Stock Exchange

- Based on the provisions of Article 14 of Circular 96/2020/TT-BTC of the Ministry of Finance "Guidelines for disclosing information on the stock market".
- Based on the financial report for the second quarter of 2026 and the actual situation of Hoang Mai Stone Joint Stock Company.

Hoang Mai Stone Joint Stock Company would like to explain the fluctuations in after-tax profit in the financial report for the second quarter of 2026 compared to the previous year as follows:

No.	TARGETS	2025 (VND)	2026 (VND)	Difference (VND)	% Increase/Decrease
1	The company's after-tax profit	244,553,133	7,261,975	(237,291,158)	-97%

Reason :

- **Increased input costs:** Due to price fluctuations in construction materials, the cost of goods sold has increased significantly, resulting in lower profit margins on construction projects compared to the same period last year.
- **Revenue decreased:** Some ongoing construction projects have not yet completed the acceptance and payment procedures with the investor, leading to a decrease in revenue recorded during the period compared to Q2/2025.

We affirm that the information provided above is true and accurate, and we are fully liable under the law for the content of the information published.

We respectfully submit this report to your esteemed agency and investors./.

Recipient :

- As above;
- Board of Directors report
- Save TC-KT

HOANG MAI STONE JOINT STOCK COMPANY

MANAGER
CỘNG HÒA
CÔ PHÂN
ĐÁ
HOÀNG MAI
TỈNH NGHỆ AN
Nguyễn Duy Anh

HOANG MAI STONE JOINT STOCK COMPANY

FINANCIAL REPORT

Q2 / 2026

ENDING DATE: JUNE 30 , 2026



Nghe An, July 2026

INDEX

CONTENT

PAGE

FINANCIAL STATEMENT

1 - 4

REPORT ON BUSINESS PERFORMANCE

5

CASH FLOW STATEMENT

6-7

NOTES TO THE FINANCIAL STATEMENTS

8-17

143
ÔNG
CỔ P
Đ
OANH
VH

**JOINT STOCK COMPANY
HOANG MAI STONE**

Form No. B09 -DN
(Attached to Circular No. 99/2025/TT-BTC dated 27)
October 2025 (by the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS

Second quarter of 2026

I. Characteristics of business operations

1. Forms of capital ownership :

Hoang Mai Stone Joint Stock Company (hereinafter referred to as "the Company") operates under Business Registration Certificate No. 2901437166, amended for the seventh time on July 28, 2025, issued by the Department of Planning and Investment of Nghe An Province. The Company's head office is located at Tan Thanh Hamlet, Quynh Thien Ward, Hoang Mai Town, Nghe An Province. The registered capital stated in the Company's Business Registration Certificate is: VND 56,124,440,000 (Fifty-six billion, one hundred twenty-four million, four hundred forty thousand dong).

2. Business areas :

Manufacture of concrete components, extraction of stone, sand, gravel, clay, etc.

3. Business lines :

- Extraction of stone, sand, gravel, clay, and kaolin;
- Manufacture of metal tanks, containers and storage vessels;
- Manufacture of boilers (excluding central heating boilers)
- Restaurants and mobile food service establishments;
- Construction of other civil engineering works;
- Casting iron and steel;
- Wholesale of machinery, equipment and other machine parts;
- Mechanical processing, metal treatment and coating;
- Repairing machinery and equipment;
- Wholesale trade of metals and metal ores;
- Short-term accommodation services;
- Construction of railway and road infrastructure;
- Architectural and related engineering consulting activities (Design of transportation infrastructure; Construction supervision and completion of bridges and railways, bridges and roads; consulting on the preparation of investment projects for construction works)
- Demolition;
- Installation of industrial machinery and equipment;
- Install the electrical system;
- Road freight transport;
- Prepare the site;
- Manufacture of concrete and products from cement and gypsum;
- Manufacture of metal components;
- Metal forging, stamping, pressing and rolling; powder metallurgy;
- Repairing electrical equipment;
- Wholesale of other building materials and installation equipment;
- Maintenance and repair of automobiles and other motor vehicles;
- Other road passenger transport;
- Warehousing and goods storage;

- Loading and unloading goods;
- Leasing of machinery, equipment and other tangible goods;
- Wholesale of solid, liquid, and gaseous fuels and related products;
- Sauna, massage and similar health-enhancing services (excluding sports activities)/.

4. Normal production and business cycle.

5. The characteristics of the business's operations during the fiscal year affect the financial statements.

6. Business structure :

- List of affiliated companies :

FECON RAITO Hoang Mai Co., Ltd. Address: 61 Nguyen Van Cu Street, Hai Van Ward, Da Nang City, Vietnam.

7. Number of employees at the end of the fiscal year or average number of employees during the fiscal year : 56 people

8. Statement on the comparability of information in the Financial Statements: If the Financial Statements are not comparable, the reasons for the incomparability between the information of the reporting period and the information of the comparative period must be clearly explained in the Notes to the Financial Statements of the enterprise.

9. Provide explanations of other information in the Financial Statements in accordance with relevant legal regulations such as corporate law, securities law, etc.

II. Accounting period and currency used in accounting

1. Accounting Period The Company's accounting period begins on January 1st and ends on December 31st of the Gregorian calendar year.

- This financial report was prepared for the fiscal year ended March 31, 2026 .

2. Currency used in accounting. In case of a change in the accounting currency compared to the previous year , clearly explain the reason and the impact of the change :

- Cash and cash equivalents include cash on hand, bank deposits, cash in transit, collateral, short-term investments, or highly liquid investments. Highly liquid assets are those that can be converted into specific amounts of cash within less than three months and carry little risk associated with fluctuations in their conversion value.

III. Applicable Accounting Standards and Regulations

1. Accounting system applied:

The company applies the Corporate Accounting System issued under Circular 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance. Statement on Compliance with Accounting Standards and the Accounting System: The company has applied Vietnamese Accounting Standards and guiding documents issued by the State. Financial statements are prepared and presented in accordance with the provisions of each standard, guiding circulars, and the currently applied Accounting System. Accounting Method Applied: The company applies the voucher-based accounting method (using computer software) to record economic transactions.

2. Statement on Compliance with Vietnamese Accounting Standards and Accounting Regulations

Applicable accounting policies, accounting estimates , and relevant legal regulations.

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impacts (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. Types of exchange rates applied in accounting

announced by the State Bank of Vietnam or the reference purchase price of units legally authorized to trade gold will be used when re-evaluating monetary gold at the end of the accounting period.

3. Principles for determining the effective interest rate (interest rate) used to discount cash flows.

4. Principles for recognizing cash and cash equivalents.

5. Accounting principles for financial investments

6. Principles of accounting for accounts receivable

Businesses must disclose accounting policies relating to accounts receivable and the significant basis for the estimates used in the policy on provisions for doubtful receivables.

7. Principles of Inventory Accounting

- Principles for recording inventory;
- Methods for calculating inventory value;
- Inventory accounting methods;
- Methods for establishing provisions for inventory devaluation;
- Criteria for allocating raw materials and supplies.
- Accounting policies related to inventory for high-risk contracts.

8. Principles of accounting and depreciation of tangible fixed assets (including perennial plants producing periodic products, working animals), intangible fixed assets, leased fixed assets, and investment properties.

Tangible fixed assets are presented at their original cost and accumulated depreciation.

The original cost of tangible fixed assets includes the purchase price and all other costs directly related to bringing the fixed asset into a ready-to-use condition.

For fixed assets that have been put into use but have not yet been officially settled, the original cost of the fixed asset will be temporarily increased and depreciation will be calculated. When the official settlement is made, the original cost and depreciation will be adjusted accordingly.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life. The specific depreciation periods are as follows:

Fixed assets group	Usage time (years)
Houses, buildings	6 - 25
Machinery and equipment	8
Transportation and transmission	8
Management equipment, tools and other fixed assets	3

9. Principles of accounting for biological assets.
10. Accounting principles for various types of business cooperation contracts.
11. Principles of accounting for deferred expenses.
Accounting principles for accounts payable to suppliers.
13. Accounting principles for dividend and profit payments.
14. Principles for recognizing accrued expenses.
15. Principles for recognizing revenue awaiting allocation.
16. Accounting principles for provisions for liabilities.
17. Principles of accounting for deferred corporate income tax.
18. Principles for recognizing loans and financial lease liabilities.
borrowing costs .
20. Principles for recognizing convertible bonds .
21. Principles for recognizing equity:
 - Principles for recognizing owner's equity, capital surplus, convertible bond options, and other owner's equity;
 - Principles for recognizing differences from asset revaluation;
 - Principles for recording exchange rate differences;
 - Principles for recognizing undistributed profits.
22. Principles and methods for recognizing revenue and other income:
 - Revenue from sales and services
 - + Sales revenue.
 - + Revenue from providing services.
 - + Revenue from construction contracts.
 - + Revenue from the sale of real estate includes tourist apartments , office spaces with accommodation, or similar properties.
 - + Revenue from the sale of investment properties.
 - Revenue from financial activities;
 - Other income.
23. Accounting principles for revenue deductions.
24. Principles of cost of goods sold accounting.
25. Principles of accounting for financial costs.
26. Principles of accounting for selling expenses and administrative expenses.
27. Accounting principles for the sale and disposal of fixed assets and investment properties.
28. Principles and methods for recognizing current corporate income tax expense (including additional corporate income tax expense as required by global minimum tax regulations) and deferred corporate income tax expense.
29. Other accounting principles and methods.

V. Additional information for items presented in the Statement of Financial Position

Unit of measurement : VND

1. Cash and cash equivalents

Cash and cash equivalents held by the business but not subject to restrictions on their use.	End of the year	Beginning of the year
- Cash	7,232,603	1,172,421
- Demand deposits	41,853,198	269.012.191
Add	49,085,801	270,184,612

- Summary of the operational status of subsidiaries, joint ventures, and affiliated companies. Status of BCC contracts during the period.

- Significant transactions between the enterprise and its subsidiaries, joint ventures, associates, and BCCs during the period.

- If the fair value or recoverable value of the investment cannot be determined, clearly explain the reasons.

- Basis for determining the value of intangible fixed assets such as intellectual property rights, etc., when investing capital in subsidiaries, joint ventures, and associated companies.

	30/6/2026	01/01/2026
	VND	VND
Phải thu của khách hàng ngắn hạn	4.475.403.906	14.604.642.363
- Công ty cổ phần ĐS Quảng Bình		
- Công ty cổ phần ĐS Nghệ Tĩnh	986.664.400	3.321.816.744
- Công ty cổ phần ĐS Thanh Hóa	1.028.091.880	5.369.341.880
- Công ty cổ phần ĐS Hà Hải		2.051.626.124
- Công ty cổ phần ĐS Nghĩa Bình		1.176.300.774
- Công ty cổ phần ĐS Hà Ninh	622.534.665	622.534.665
- Công ty cổ phần ĐS Hà Hải - XNXLCT		
- Các khoản phải thu khách hàng khác	1.154.549.694	1.402.398.274
- Công ty CP xây dựng thương mại Long Bình	683.563.267	660.623.902
Phải thu của khách hàng là các bên liên quan	16.139.254.346	14.178.881.069
- Tổng công ty công trình đường sắt	16.139.254.346	14.178.881.069
Tổng cộng	20.614.658.252	28.783.523.432

3. Accounts receivable from customers

- Reasons for making additional provisions or reversing provisions for doubtful receivables.

4. Other receivables

	30/6/2026	01/01/2026
	VND	VND
Phải thu khác	2.865.583.988	2.763.517.558
Tổng cộng	2.865.583.988	2.763.517.558

- Businesses must provide detailed explanations regarding the nature, content, value, duration of the advance payment, repayment period, expected recovery period, and any overdue recovery periods (if applicable). (including)... and other information related to funds and assets that the enterprise entrusts to individuals or departments within the enterprise to use as deposits, collateral, or guarantees in the form of advances or other receivables accounting for 10% or more of the total other receivables. If there is an agreement between the parties that the recipient of the money or assets must pay interest to the enterprise, the enterprise must provide detailed information on the interest rate, payment period, payment method,

etc., and should base its recording and accounting on the nature of the transaction rather than its name .
the company 's BCC contracts /has a significant impact:

+ Number/Name of the BCC contract.

+ The nature of BCC contracts (description) (the nature of the relationship between the participating parties, the terms and conditions of the BCC contract, the rights and obligations of the business related to the BCC contract, etc.)

+ Status and progress of the BCC contract.

+ Other necessary information such as the basis for reassessing the value of jointly controlled assets divided from the BCC contract (if any) ,...

5. INVENTORY

	30/6/2026	01/01/2026
	VND	VND
Nguyên vật liệu	1.207.663.680	1.225.340.931
Công cụ dụng cụ	5.625.430	8.295.430
Chi phí sản xuất kinh doanh dở dang	12.004.596.031	12.212.358.161
Thành phẩm tồn kho	7.430.238.955	4.465.729.580
Tổng cộng	20.648.124.096	17.911.724.102

6. INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

	Nhà cửa, vật kiến trúc	Máy móc thiết bị	Phương tiện vận tải	Thiết bị quản lý	Tổng cộng
Nguyên giá TSCĐ hữu hình					
Tại ngày 01/01/2026	9.106.365.180	17.460.117.519	5.175.765.283	39.909.091	31.782.157.073
- Tăng do mua mới					-
- Thanh lý, nhượng bán					-
Tại ngày 30/6/2026	9.106.365.180	17.460.117.519	5.175.765.283	39.909.091	31.782.157.073
Giá trị hao mòn lũy kế					
Tại ngày 01/01/2026	5.872.316.443	16.537.025.028	3.657.913.244	39.909.091	26.107.155.806
- Trích KH trong năm	261.337.460	170.992.814	84.654.642		516.984.916
- Thanh lý, nhượng bán					-
Tại ngày 30/6/2026	6.133.653.903	16.708.017.842	3.742.567.886	39.909.091	26.624.140.722
Giá trị còn lại TSCĐ hữu hình					
Tại ngày 01/01/2026	3.234.048.737	923.092.491	1.517.852.039	-	5.675.001.267
Tại ngày 30/6/2026	2.972.711.277	752.099.677	1.433.197.397	-	5.158.016.351

PREPAID EXPENSES

	30/6/2026	01/01/2026
	VND	VND
Ngắn hạn	14.227.500	4.252.500
Giá trị công cụ dụng cụ chờ phân bổ	14.227.500	4.252.500
Dài hạn	-	-
Quyền khai thác		
Tổng cộng	14.227.500	4.252.500

TAXES AND OTHER PAYMENTS DUE TO THE STATE.

	30/6/2026	01/01/2026
	VND	VND
Thuế giá trị gia tăng		448.588.087
Thuế thu nhập doanh nghiệp	132.575.173	928.038.492
Thuế tài nguyên	84.304.672	95.250.200
Tiền thuê đất, thuế nhà đất	547.291.273	
Thuế TNCN, thuế khác		97.891.542
Các loại phí, lệ phí khác	3.972.091	21.082.756
Thuế, phí, lệ phí khác phải nộp Ngân sách		
Tổng cộng	768.143.209	1.590.851.077

4. OTHER PAYABLES AND LIABILITIES

	30/6/2026	01/01/2026
	VND	VND
Kinh phí công đoàn	88.888.647	28.642.388
Bảo hiểm xã hội	-	124.866.560
Các khoản phải trả, phải nộp khác	1.171.917.731	1.803.874.182
Tổng cộng	1.260.806.378	1.957.383.130

LOANS AND FINANCIAL LEASES

	30/6/2026	01/01/2026
	VND	VND
Vay ngắn hạn	500.000.000	-
Ngân hàng ĐT&PT Việt Nam		
Vay CBCNV nội bộ Công ty	500.000.000	
Tổng cộng	500.000.000	-

EQUITY

Details of owner's investment capital

The registered capital of the Company as stated in its Business Registration Certificate is VND 56,124,440,000. The situation regarding contributing members and the amount of capital contributed as of June 30, 2026 is as follows:

Thành viên góp vốn	Tại ngày 01/01/2026		Tại ngày 30/6/2026	
	VND	Tỷ lệ (%)	VND	Tỷ lệ (%)
Công ty CP TCT	30.750.000.000	54,79%	30.750.000.000	54,79%
Công trình đường sắt				
Các cổ đông khác	25.374.440.000	45,21%	25.374.440.000	45,21%
Tổng cộng:	56.124.440.000	100,00%	56.124.440.000	100,00%

EQUITY (CONTINUED)

Table of changes in equity

	Vốn đầu tư của chủ sở hữu	Thặng dư vốn cổ phần	Quỹ đầu tư phát triển	Lợi nhuận chưa phân phối	Tổng cộng
	VND	VND	VND	VND	VND
Tại ngày 01/01/2026	56.124.440.000	9.213.000.000			65.337.440.000
- Tăng vốn trong năm trước					-
- Thặng dư vốn cổ phần					-
- Lãi trong năm trước				15.143.391.452	15.143.391.452
Tại ngày 30/6/2026	56.124.440.000	9.213.000.000	-	15.143.391.452	80.480.831.452
Tại ngày 01/01/2026	56.124.440.000	9.213.000.000	-	15.143.391.452	80.480.831.452
- Lãi trong năm nay				510.206.061	510.206.061
- Phân phối lợi nhuận					-
- Giám khác					-
Tại ngày 01/01/2026	56.124.440.000	9.213.000.000	-	15.653.597.513	80.991.037.513

NET REVENUE FROM SALES AND SERVICES

	Năm nay	Năm trước
	VND	VND
Tổng doanh thu bán hàng và cung cấp dịch vụ	14.927.658.152	18.416.210.628
Trong đó:		
Doanh thu xây lắp	13.783.461.332	14.308.033.428
Doanh thu sản xuất công nghiệp và dịch vụ khác	1.144.196.820	4.108.177.200
Tổng cộng	14.927.658.152	18.416.210.628

COST OF GOODS SOLD

	Năm nay	Năm trước
	VND	VND
Giá vốn xây lắp	12.213.064.700	13.143.747.727
Giá vốn sản xuất công nghiệp và dịch vụ khác	866.700.184	3.269.335.954
Tổng cộng	13.079.764.884	16.413.083.681

FINANCIAL OPERATING REVENUE

	Năm nay	Năm trước
	VND	VND
Lãi tiền gửi, tiền cho vay	2.166.865	755.651
Tổng cộng	2.166.865	755.651

FINANCIAL COSTS

	Năm nay	Năm trước
	VND	VND
Chi phí lãi vay		
Tổng cộng	-	-

BUSINESS MANAGEMENT COSTS

	Năm nay	Năm trước
	VND	VND
Chi phí nhân viên quản lý	752.838.201	794.130.524
Chi phí vật liệu quản lý		
Chi phí đồ dùng văn phòng	11.544.500	15.604.000
Chi phí khấu hao Tài sản cố định	292.619.523	292.669.544
Thuế và các khoản lệ phí		3.000.000
Chi phí dịch vụ mua ngoài	134.873.632	218.857.803
Chi phí khác bằng tiền	60.975.079	40.334.251
Tổng cộng	1.252.850.935	1.364.596.122

7. OTHER INCOME

	Năm nay	Năm trước
	VND	VND
Thu nhập từ thanh lý TSCĐ		
Thu nhập khác	65.666.664	71.666.664
Tổng cộng	65.666.664	71.666.664

8. OTHER EXPENSES

	Năm nay	Năm trước
	VND	VND
Các khoản chi phí khác	20.094.628	
Tổng cộng	20.094.628	-

9. CURRENT CORPORATE INCOME TAX EXPENSE

	Năm nay	Năm trước
	VND	VND
Lợi nhuận trước thuế	642.781.234	710.953.140
Điều chỉnh cho thu nhập chịu thuế		
- Trừ: Thu nhập không chịu thuế		-
- Cộng: Các khoản chi không được khấu trừ	20.094.628	
Thu nhập chịu thuế	662.875.862	710.953.140
Thuế suất	20%	20%
Thuế TNDN điều chỉnh năm trước		
Chi phí thuế TNDN hiện hành	132.575.173	142.190.628

STATEMENTS OF FINANCIAL POSITION

AT DAY 30 MONTH 06 YEAR 2026

Currency: VND

ARTICLE	CODE	INTER- PRETATI ON	CLOSING BALANCE	OPENING BALANCE
1	2	3	4	5
A – SHORT-TERM ASSETS (100=110+120+130+140+150+160)	100		83.960.527.432	84.142.581.975
I. Cash and cash equivalents	110		49.085.801	270.184.612
1. Cash	111		49.085.801	270.184.612
2. Cash equivalents	112		0	0
II. Short-term investments	120		0	0
1. Trading securities	121		0	0
2. Allowances for decline in value of trading securities (*)	122		0	0
3. Held to Maturity investments	123		0	0
4. Provision for short-term held-to-maturity investments (*)	124		0	0
5. Investments in equity of other entities	125		0	0
5. Provision for impairment of other short-term investments (*)	126		0	0
III. Short-term receivables	130		63.188.514.084	65.956.420.761
1. Short-term trade receivables	131		20.614.658.252	28.783.523.432
2. Short-term repayments to suppliers	132		40.536.137.509	35.237.245.436
3. Short-term intra-company receivables	133		0	0
4. Receivables under schedule of construction contract	134		0	0
5. Other short-term receivables	135		2.865.583.988	2.763.517.558
6. Short-term allowances for doubtful debts (*)	136		(827.865.665)	(827.865.665)
7. Shortage of assets awaiting resolution	137		0	0
IV. Inventories	140		20.648.124.096	17.911.724.102
1. Inventory	141		20.648.124.096	17.911.724.102
2. Allowances for decline in value of inventories (*)	142		0	0
V. Short - term biological assets	150		0	0
1. Short - term Livestock for Slaughter	151		0	0

ARTICLE	CODE	INTER- PRETATI ON	CLOSING BALANCE	OPENING BALANCE
2. Long- term Livestock for Slaughter	152		0	0
3. Provision for impairment of biological assets short-term (*)	153		0	0
VI. Other current assets	160		74.803.451	4.252.500
1. Short-term prepaid expenses	161		14.227.500	4.252.500
2. Deductible VAT	162		0	0
3. Taxes and other receivables from government budget	163		60.575.951	0
4. Government bonds purchased for resale	164		0	0
5. Other current assets	165		0	0
B - LONG-TERM ASSETS (200 = 210+220+230+240+250+260+270)	200		5.958.016.351	6.475.001.267
I. Long-term receivables	210		0	0
1. Long-term trade receivables	211		0	0
2. Long-term repayments to suppliers	212		0	0
3. Working capital provided to sub-units	213		0	0
4. Long-term intra-company receivables	214		0	0
5. Other long-term receivables	215		0	0
6. Long-term allowances for doubtful debts (*)	216		0	0
II. Fixed assets	220		5.158.016.351	5.675.001.267
1. Tangible fixed assets	221		5.158.016.351	5.675.001.267
- Original Cost	222		31.782.157.073	31.782.157.073
- Accumulated depreciation (*)	223		(26.624.140.722)	(26.107.155.806)
2. Finance lease fixed assets	224		0	0
- Original Cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227		0	0
- Original Cost	228		0	0
- Accumulated depreciation (*)	229		0	0
III. Long-term Biological Assets	230		0	0
1. Long - term Bearer Livestock	231		0	0
a) Bearer Livestock: Cost of Immature Phase	232		0	0
b) Bearer Livestock: Cost of Mature Phase	233		0	0

ARTICLE	CODE	INTER- PRETATI ON	CLOSING BALANCE	OPENING BALANCE
- Original Cost	234		0	0
- Accumulated Depreciation (*)	235		0	0
2. Consumable Livestock in long-term	236		0	0
3. Consumable Plants or Seasonal Crops in long-term	237		0	0
4. Provision for Loss on Biological Assets: Long term (*)	238		0	0
IV. Investment properties	240		0	0
- Original Cost	241		0	0
- Accumulated depreciation (*)	242		0	0
V. Long-term assets in progress	250		0	0
1. Long-term work in progress	251		0	0
2. Construction in progress	252		0	0
VI. Long-term investments	260		800.000.000	800.000.000
1. Investments in subsidiaries	261		0	0
2. Investments in joint ventures and associates	262		800.000.000	800.000.000
3. Investments in equity of other entities	263		0	0
4. Allowances for long-term investments (*)	264		0	0
5. Held to maturity investments	265		0	0
6. Provision for long-term held-to-maturity investments (*)	266		0	0
VII. Other long-term assets	270		0	0
1. Long-term prepaid expenses	271		0	0
2. Deferred income tax assets	272		0	0
3. Long-term equipment and spare parts for replacement	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS (280=100+200)	280		89.918.543.783	90.617.583.242
C - LIABILITIES (300=310+330)	300		8.927.506.270	10.136.751.790
I. Short-term liabilities	310		8.347.506.270	10.056.751.790
1. Short-term trade payables	311		2.180.034.816	533.226.807
2. Short-term prepayments from customers	312		142.669.500	142.669.500
3. Dividends and Profit Payable	313		0	0
4. Taxes and other payables to government budget	314		768.143.209	1.590.851.077

ARTICLE	CODE	INTER- PRETATI ON	CLOSING BALANCE	OPENING BALANCE
5. Payables to employees	315		1.904.673.108	3.495.070.017
6. Short-term accrued expenses	316		0	0
7. Short-term intra-company payables	317		0	0
8. Payables under schedule of construction contract: short - term	318		0	0
10. Other short-term payments	320		1.260.806.378	1.957.383.130
11. Short-term borrowings and finance lease liabilities	321		0	0
12. Short-term provisions	322		1.886.072.250	1.886.072.250
13. Bonus and welfare fund	323		205.107.009	451.479.009
14. Price stabilization fund	324		0	0
15. Government bonds purchased for resale	325		0	0
II. Long-term liabilities	330		580.000.000	80.000.000
1. Long-term trade payables	331		0	0
2. Long-term repayments from customers	332		0	0
4. Long-term accrued expenses	334		0	0
5. Intra-company payables for operating capital received	335		0	0
6. Long-term intra-company payables	336		0	0
7. Long-term Deferred Revenues	337		0	0
8. Other long-term payables	338		80.000.000	80.000.000
9. Long-term borrowings and finance lease liabilities	339		500.000.000	0
10. Convertible bonds	340		0	0
12. Deferred income tax payables	342		0	0
13. Long-term provisions	343		0	0
14. Science and technology development fund	344		0	0
D - OWNER'S EQUITY (400=411+412+413+414+415+416+417+418+419+420)	400		80.991.037.513	80.480.831.452
1. Contributed capital	411		56.124.440.000	56.124.440.000
- Ordinary shares with voting rights	411A		31.391.744.601	31.391.744.601
- Preference shares	411B		24.732.695.399	24.732.695.399
2. Capital surplus	412		9.213.000.000	9.213.000.000
3. Conversion options on convertible bonds	413		0	0
4. Other capital	414		0	0

ARTICLE	CODE	INTER- PRETATI ON	CLOSING BALANCE	OPENING BALANCE
5. Treasury shares (*)	415		0	0
6. Differences upon asset revaluation	416		0	0
7. Exchange differences	417		0	0
8. Development and investment funds	418		0	0
9. Other equity funds	419		0	0
10. Undistributed profit after tax	420		15.653.597.513	15.143.391.452
- Undistributed profit after tax brought forward	420A		15.143.391.452	11.973.309.101
- Undistributed profit after tax for the current year	420B		510.206.061	3.170.082.351
TOTAL RESOURCES (440=300+400)	440		89.918.543.783	90.617.583.242

Prepared on July 15, 2026

PREPARED BY

CHIEF ACCOUNTANT

[Signature]

[Signature]

Nguyễn Trọng Thành

Nguyễn Trọng Thành



Nguyễn Duy Ảnh

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Tax code:
Form: B 02 - DN
(According to Circular No. 99/2025/TT-BTC
Dated october 27th 2025 of the Ministry of Finance)

INCOME STATEMENT

FROM DATE: 01-01-2026 TO DATE: 30-06-2026

Currency: VND

ARTICLE	CODE	INTERPRETATION	CURRENT YEAR	PREVIOUS YEAR
1	2	3	4	5
1. Revenues from sales and services rendered	01		14.927.658.152	18.416.210.628
2. Revenue deductions	02		0	
3. Net revenues from sales and services rendered (10=01-02)	10		14.927.658.152	18.416.210.628
4. Costs of goods sold	11		13.079.764.884	16.413.083.681
5. Gross revenues from sales and services rendered (20=10-11)	20		1.847.893.268	2.003.126.947
6. Gain/(Loss) from disposal of investment property	21		0	
7. Financial income	22		2.166.865	755.651
8. Financial expenses	23		0	
- In which: Interest expenses	24		0	
9. Selling expenses	25		0	
10. General administration expenses	26		1.252.850.935	1.364.596.122
11. Net profits from operating activities (30=20+21+22-(23+25+26))	30		597.209.198	639.286.476
12. Other income	31		65.666.664	71.666.664
13. Other expenses	32		20.094.628	
14. Other profits (40=31-32)	40		45.572.036	71.666.664
15. Total net profit before tax (50=30+40)	50		642.781.234	710.953.140
16. Current corporate income tax expenses	51		132.575.173	142.190.628
17. Deferred corporate income tax expenses	52		0	
18. Profits after enterprise income tax (60=50-51-52)	60		510.206.061	568.762.512
19. Basic earnings per share (*)	70		0	
20. Diluted earnings per share (*)	71		0	0

PREPARED BY

CHIEF ACCOUNTANT

Prepared on July 15, 2026

DIRECTOR



Nguyễn Trọng Thành

Nguyễn Trọng Thành

Nguyễn Duy Anh

Tax code: 2901437166

Form: B03 - DN

(According to Circular No. 99/2025/TT-BTC

Dated October 27th 2025 of the Ministry of Finance)

CASH FLOW STATEMENT

(Indirect method)

FROM DATE: 01-01-2026 TO DATE: 30-06-2026

Currency: VND

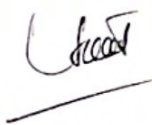
ARTICLE	CODE	INTERPR E-TATION	CURRENT YEAR	PREVIOUS YEAR
I. Cash flows from operating activities				
1. Profit before tax	01		642.781.234	710.953.140
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		516.984.916	259.158.243
- Provisions	03		0	0
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		0	0
- Gains (losses) on investment and financial activities	05		0	357.784
- Interest expense	06		0	0
- Others adjustments	07		0	0
3. Operating profit before changes in working capital	08		1.159.766.150	970.469.167
- Increase (decrease) in receivables	09		2.697.355.726	2.874.885.581
- Increase (decrease) in inventories	10		-2.736.399.994	2.959.345.064
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		-913.782.201	-4.458.405.437
- Increase/decrease in prepaid expenses	12		0	49.092.941
- Increase (decrease) in trading securities	13		0	0
- Borrowing costs paid	14		-928.038.492	-1.400.000.000
- Enterprise income tax paid	15		0	0
- Other receipts from operating activities	16		0	-74.634.000
- Other payment for operating activities	17		0	0
Net cash flow from operating activities	20		-721.098.811	920.753.316
II. Cash flow from investment activities				
1. Purchase or construction of fixed assets and other long-term assets	21		0	0
2. Proceeds from disposals of fixed assets and other long-term assets	22		0	0

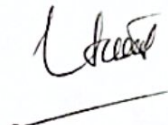
ARTICLE	CODE	INTERPRETATION	CURRENT YEAR	PREVIOUS YEAR
3. Loans and purchase of debt instruments from other entities	23		0	0
4. Collection of loans and repurchase of debt instruments of other entities	24		0	0
5. Equity investments in other entities	25		0	0
6. Proceeds from equity investment in other entities	26		0	0
7. Interest and dividend received	27		0	-357.784
Net cash flow from investment activities	30		0	-357.784
III. Cash flow from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		0	0
2. Repayments of contributed capital and repurchase of stock issued	32		0	0
3. Receipts from borrowings	33		500.000.000	0
4. Repayment of principal	34		0	-500.000.000
5. Repayment of financial principal	35		0	0
6. Dividends or profits paid to owners	36		0	0
Net cash flow from financial activities	40		500.000.000	500.000.000
Net cash flows during the fiscal year (50 = 20+30+40)	50		-221.098.811	420.395.532
Cash and cash equivalents at the beginning of fiscal year	60		270.184.612	120.159.113
Effect of exchange rate fluctuations	61		0	0
Cash and cash equivalents at the end of fiscal year (70 = 50+60+61)	70		49.085.801	540.554.645

Prepared on July 15, 2026

PREPARED BY

CHIEF ACCOUNTANT





Nguyễn Trọng Thành

Nguyễn Trọng Thành

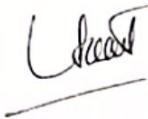


Nguyễn Duy Anh

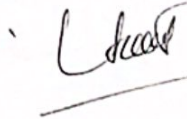
10. COMPARATIVE DATA

The comparative figures are those from the audited financial statements prepared for the second quarter of 2026 ending June 30, 2025, and the financial statements for the fiscal year ending December 31, 2025, of the company.

July 15, 2026

CREATE A CHART

Nguyen Trong Thanh

CHIEF ACCOUNTANT

Nguyen Trong Thanh

MANAGER



Nguyen Duy Anh