

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC FINANCIAL STATEMENTS DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

To: Ha Noi Stock Exchange

Thực hiện quy định tại khoản 3, khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Thiết kế Xây dựng Thương mại Phúc Thịnh thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 2 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

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 stock market, Phuc Thinh Design – Construction - Trading Corporation hereby discloses its financial statements (FS) Reviewed Semi-Annual year 2026 to the Hanoi Stock Exchange as follows:

1. Tên Tổ chức/ Organization name:

- Mã chứng khoán/ Stock code: PTD
- Địa chỉ: 361 Lê Trọng Tấn, Phường Tân Sơn Nhì, TP.HCM, Việt Nam
- Address: 361 Le Trong Tan, Tan Son Nhi Ward, Ho Chi Minh City, Viet Nam
- Điện thoại liên hệ/Tel: 028 3811 6823 – Fax: 028 38116843
- Email: phucthinh@phucthinh.com.vn – Website: www.phucthinh.com.vn

2. Nội dung công bố/ Contents of disclosed information:

- BCTC bán niên soát xét năm 2026/ Financial Statement Reviewed Semi-Annual year 2026

☒ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/
Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);

☒ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated financial statements (The listed company has subsidiaries);*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/
Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems);

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Circumstances requiring explanation:*



+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán)/ *The auditing organization provides a non-unqualified opinion on the financial statements (for audited FS year 2026):*

☐

Có/ Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có/ *Explanation document provided in case of ticking yes:*

☐

Có/ Yes

☐

Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2026)/ *The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, there is a change from a loss to profit or vice versa (for the audited FS year 2025):*

☐

Có/ Yes

☐

Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanation document provided in case of ticking yes:*

☐

Có/ Yes

☐

Không/ No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *The profit after tax in the income statement of reporting period changes by 10% or more compared to the same period of the previous year:*

☒

Có/ Yes

☐

Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanation document provided in case of ticking yes:*

☒

Có/ Yes

☐

Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại?/ *The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:*

☐

Có/ Yes

☐

Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanation document provided in case of ticking yes:*

☐

Có/ Yes

☐

Không/ No

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 30/07/2026 tại đường dẫn/ *This information has been disclosed on the company website on July 30th, 2026 at the following: www.phucthinh.com.vn*

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong năm 2026/ *Report on Transactions Valued at 35% or more of Total Assets in year 2026*

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/ *In the case of the listed company having conducted transactions, the following details are required to be reported:*

- Nội dung giao dịch/ *Transaction Contents*: Không/ No
- Đối tác giao dịch/ *Transaction counterparty*: Không/ No
- Tỷ lệ giao dịch (giá trị giao dịch/ tổng giá trị tài sản của doanh nghiệp căn cứ trên báo cáo tài chính năm gần nhất) *Proportion of Transaction Value to Total Asset Value (%) (based on the most recent financial statements)*: Không/ No

365984
CÔNG TY
PHÂN
CỔ XÂY DỰNG
JONG MAI
ÚC THỊNH
HỒ HỒ CH

- Ngày hoàn thành giao dịch/ *Transaction Completion Date*: Không/ No

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby certify that the information provided above is true and correct and we take full responsibility to the law for our information disclosure.*

Tài liệu đính kèm/ *Attached documents*:

- BCTC bán niên soát xét năm 2026 riêng và hợp nhất;
- *Separate and Consolidated Financial Statements Reviewed Semi-Annual year 2026*
- Văn bản giải trình.
- *Explanation document*

ĐẠI DIỆN TỔ CHỨC

REPRESENTATIVE OF THE ORGANIZATION

Người đại diện theo pháp luật/Người UQCBTT
Legal Representative/ Authorized Person for Information Disclosure

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

(*Signature, full name, title, and official seal*)



VŨ TRẦN VINH THỤY

MR. VU TRAN VINH THUY





Member of MSI Global Alliance

**PHUC THINH
DESIGN CONSTRUCTION TRADING CORPORATION
SEPARATE INTERIM FINANCIAL STATEMENTS HAS BEEN REVIEWED
For the accounting period ended 30 June 2026**



Audit firm:

**SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTANCY SERVICES CO., LTD. (AASCS)
A MEMBER OF MSI GLOBAL ALLIANCE INTERNATIONAL AUDIT ORGANIZATION**

29 Vo Thi Sau street, Tan Dinh Ward, Ho Chi Minh City. Tel: (028) 3820 5944 - 3820 5947; Fax: (028) 3820 5942

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Phuc Thinh Design Construction Trading Joint Stock Company (the Company) present their report and Separate interim financial statements of the Company for the accounting period from 1 January 2026 to 30 June 2026.

I. COMPANY INFORMATION

1. Capital ownership

Phuc Thinh Design Construction Trading Corporation was converted from Phuc Thinh Design Construction Trading Co., Ltd according to business registration certificate no. 4102005808 granted by the Department of Planning and Investment of Ho Chi Minh city dated 24 July 2001.

Phuc Thinh Design – Construction – Trading Joint Stock Company operates under Business Registration Certificate No. 0302365984, initially registered dated 7 January 2008, and most recently amended for the 16th dated February 12, 2026, which were issued by the Ho Chi Minh City Department of Planning and Investment.

The Company's charter capital as stated in the Enterprise Registration Certificate : 199.999.330.000 VND

The Company's actual contributed capital as at 30 June 2026 : 199.999.330.000 VND

Head office : 361 Le Trong Tan str, Tan Son Nhi ward, Ho Chi Minh city

2. Fields:

Design, Construction, Trade and Real Estate Business

3. Business lines:

Construction of houses of all kinds; Preparation of the premises; Repair of machinery and equipment; Architectural activities and related technical consultancy; Dedicated design activities; Construction of other civil engineering works; Repair of electrical equipment; Auction dealers and brokers; Installation of electrical systems; Installation of cabling, sewerage, heating and air conditioning; Wholesale of machinery, equipment and other spare parts; Wholesale of metals and metal ores; Real estate business, land use rights owned, used or leased by the owner; Production of metal components; Wholesale of other installation materials and equipment in construction.

4. Operating model:

Company	Address	Voting rights ratio		Benefit ratio	
		Closing balance	Opening balance	Closing balance	Opening balance
Subsidiaries company					
- Phuc Thinh (Cambodia) Corporation	- National Way 1, BavetKangdel Village, Sangkat Bavet city, Svay Rieng Province, Cambodia.	60,00%	60,00%	60,00%	60,00%

The dependent units without legal entity status apply dependent accounting

Company	Address
Branch	
Phuc Thinh Design Construction Trading JSC – Da Nang Branch	343 Nguyen Phuoc Lan Street, Hoa Xuan Ward, Da Nang City, Vietnam

II. BUSINESS OPERATIONS

Profit after corporate income tax for the accounting period from 1 January 2026 to 30 June 2026 amounted to VND 34,103,849,930 (corresponding period in 2025: profit after corporate income tax of VND 137,937,332).

As at 30 June 2026, undistributed earnings amounted to VND 4,536,399,520 (as at 30 June 2025: accumulated losses of VND 29,982,260,389).

III. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING BOOK TO PREPARE FINANCIAL STATEMENTS

The Board of Management of the Company confirms that no material events have arisen after for the accounting period from 1 January 2026 to 30 June 2026 until the time of preparation of this report without having been considered for data adjustment or disclosure in the Separate Interim Financial Statements.

IV. BOARD OF DIRECTOR, BOARD OF MANEGEMENT, CHIEF ACCOUNTANT, SUPERVISION COMMITTEE AND LEGAL REPRESENTATIVE

Full name	Position	Date of resignation
-----------	----------	---------------------

- Board of Managements

Mr : To Khai Dat	Chairman	29/12/2023
Mr : Tran Minh Truc	Member	29/12/2023
Mr : Tran Duc Vinh	Member	04/02/2026
Mrs : Bui Huong Linh	Member	04/02/2026
Mr : Pham Son Hai	Member	04/02/2026

- Board of Director

Mrs : Bui Huong Linh	General Director	19/01/2026
Mr : Tran Minh Truc	Standing Deputy General Director	19/01/2026
Mr : To Thuan Co	Deputy General Director	01/02/2024
Mr : Vu Tran Vinh Thuy	Chief Financial Officer	23/12/2025

- Board of Controllers

Mrs : Tran Thi Lien	Member	15/04/2023
Mr : Pham Viet Tuan	Member	04/02/2026
Mr : Ngo Dang Loc	Member	04/02/2026

- Legal representative

Mrs : Bui Huong Linh	General Director
----------------------	------------------

- Chief Accountant

Mr : Nguyen Hoang Vu	Chief accountant	23/07/2020
----------------------	------------------	------------

Based on the above list, none of the members of the Board of Directors, the Board of Management, the Chief Accountant, or the Board of Supervisors has used the authority vested in them in the management and operation of the Company to obtain any benefits other than the ordinary benefits arising from their shareholdings, as enjoyed by other shareholders.

V. AUDITOR

Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS) was appointed to perform the review of the Company's interim financial information.

VI. STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE SEPARATE INTERIM FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for the preparation of separate interim financial statements that honestly and reasonably reflect the Company's operating situation, results of business activities and cash flow situation for the accounting period from January 1st to June 30th, 2026. In the process of preparing separate interim financial statements, the Board of Management of the Company undertakes to have complied with the following requirements:

- Develop and maintain internal controls that the Board of Management determines are necessary to ensure that the preparation and presentation of financial statements no longer contain material errors due to fraud or mistakes;
- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and predictions;
- The applicable accounting standards are complied with by the Company, without material misrepresentations to the extent that it is necessary to disclose and explain in this financial statement;
- Preparation of financial statements on the basis of business continuity, except in cases where it cannot be assumed that the Company will continue to operate its business.

The Board of Management of the Company ensures that the accounting books are kept to reflect the financial position of the Company, with a reasonable and truthful level at any time and to ensure that the Separate Interim Financial Statements comply with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect frauds and other violations.

The Board of Management of the Company undertakes that the Separate Interim Financial Statements have honestly and reasonably reflected the financial position of the Company as at June 2026, the results of business operations and the cash flow situation for the financial period ending on the same day, in accordance with the standards, Accounting regime of Vietnamese enterprises and compliance with relevant current regulations.

VII. OTHER COMMITMENTS

The Board of Management represents that the Company has complied with the information disclosure obligations in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020, Circular No. 68/2024/TT-BTC dated 18 September 2024, and Circular No. 18/2025/TT-BTC dated 5 February 2025 issued by the Minister of Finance, providing guidance on information disclosure in the securities market.

VIII. APPROVAL OF SEPARATE INTERIM FINANCIAL STATEMENTS

We, the Board of Management of Phuc Thinh Design Construction Trading Joint Stock Company approves the Separate Interim Financial Statements for the accounting period ended for the accounting period from 1 January 2026 to 30 June 2026.

Prepared, 27 Jul 2026
On behalf of the Board of Directors



To Khai Dat
Chairman of the Board of Directors

Prepared, 27 Jul 2026
On behalf of the Board of Management



Tran Minh Truc
Standing Deputy General Director
(Pursuant to the Power of Attorney No.
01/2026-UQ-PTD dated 19 January 2026)

No. : 624/BCSX/TC/2026/AASCS

SEPERATE INTERIM FINANCIALS STATEMENT REVIEW REPORT

**Dear: Shareholders, Board of Directors and Board of Management of
Phuc Thinh Design Construction Trading Corporation**

We have reviewed the accompanying the Separate interim financials statements of Phuc Thinh Design Construction Trading Joint Stock Company (the Company), prepared on 27 July 2026, from page 07 to page 44, including the Separate Balance Sheet as at for the accounting period from 1 January 2026 to 30 June 2026, the Separate Income Statement, the Separate Cash Flow Statement for the financials period ended on the same dated and the Notes to the Separate Interim Financial Statements.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for preparing and presenting honestly and reasonably separate interim financial statements in accordance with the Vietnamese accounting standards, the Vietnamese accounting systems for enterprise and legal regulations related to the preparation and presentation of separate interim financial statements and is responsible for the internal control that the Board of Management determines it is necessary to ensure that the preparation and presentation of separate interim financials statement is free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

It is our responsibility to draw conclusions about our separate interim financial statements based on the results of our review. We have carried out the review work in accordance with The Vietnamese Standard on the review service contract No. 2410 - Interim financial information review conducted by the independent Interim financial information review work includes conducting interviews, primarily interviewing people responsible for financial and accounting matters, and carrying out analysis procedures and other review procedures. A review is substantially narrower than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve the assurance that we will be aware of all material issues that may be discovered in an audit. Accordingly, we do not give an audit opinion.

Conclusion of the Auditor

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Entity as at 30 June 2026, and its financial performance and cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

Ho Chi Minh city, 27 Jul 2026

**Southern Auditing and Accounting
Financial Consulting Services Co., Ltd**

NGUYEN THI MY NGOC**Deputy General Director**

Practicing Auditor Registration Certificate

No. 1091-2023-142-1

SEPARATE INTERIM FINANCIAL POSITION STATEMENT

(Full format)
at the 30 June 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
A. SHORT-TERM ASSETS	100		315,598,345,123	639,765,222,276
I. Cash and cash equivalents	110	V.01	17,544,715,464	167,310,769,864
1. Cash	111		5,674,715,464	165,440,769,864
2. Cash equivalents	112		11,870,000,000	1,870,000,000
II. Short-term investments	120	V.06	-	-
III. Short-term receivables	130		157,790,192,894	383,629,845,365
1. Short-term trade receivables	131	V.02	162,392,806,850	413,438,091,560
2. Short-term repayments to suppliers	132	V.03	20,247,025,835	1,928,533,196
5. Other short-term receivables	135	V.04	7,450,532,101	563,392,501
6. Short-term allowances for doubtful debts (*)	136	V.07	(32,300,171,892)	(32,300,171,892)
IV. Inventories	140	V.05	115,239,678,234	54,536,907,560
1. Inventories	141		115,239,678,234	54,536,907,560
V. Current biological assets	150		-	-
VI. Other current assets	160		25,023,758,531	34,287,699,487
1. Short-term prepaid expenses	161	V.11	1,349,204,870	61,253,753
2. Deductible value added tax	162	V.15	23,674,553,661	34,226,445,734
B. LONG-TERM ASSETS	200		37,732,539,081	44,521,092,888
I. Long-term receivables	210		-	-
II. Fixed assets	220		451,125,179	498,631,218
1. Tangible fixed assets	221	V.08	451,125,179	498,631,218
- Historical costs	222		10,834,906,807	10,756,203,103
- Accumulated depreciation	223		(10,383,781,628)	(10,257,571,885)
2. Fixed assets of leasing	224		-	-
3. Intangible fixed assets	227	V.09	-	-
- Historical costs	228		553,940,120	553,940,120
- Accumulated depreciation	229		(553,940,120)	(553,940,120)
III. Non-current biological assets	230		-	-
IV. Investment properties	240	V.10	36,371,674,221	37,366,289,037
- Historical costs	241		54,274,740,909	54,274,740,909
- Accumulated depreciation	242		(17,903,066,688)	(16,908,451,872)
V. Long-term assets in progress	250		-	-
VI. Long-term investments	260	V.06	25,917,329	6,346,619,651
1. Investments in subsidiaries	261		6,261,000,000	6,261,000,000
2. Investments in joint ventures and associates	262		-	16,200,000,000
4. Allowance for impairment of long-term investments in other entities	264		(6,235,082,671)	(16,114,380,349)
VII. Other long-term assets	270		883,822,352	309,552,982
1. Long-term prepaid expenses	271	V.11	883,822,352	309,552,982
TOTAL ASSETS (280=100+200)	280		353,330,884,204	684,286,315,164

311729-C
CÔNG TY
TNHH
VU TU VÂN
KINH KẾ TOÁN
KIỂM TOÁN
PHÍA NAM
T.P. HỒ CHÍ MINH

302365984
CÔNG TY
CỔ PHẦN
T KẾ XÂY DỰNG
THƯƠNG MẠI
HÚC THỊNH
T.P. HỒ CHÍ MINH

SEPARATE INTERIM FINANCIAL POSITION STATEMENT

(Full format)
at the 30 June 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
C. LIABILITIES	300		148,408,065,633	512,922,346,523
I. Short-term liabilities	310		147,830,699,778	469,185,842,127
1. Short-term trade payables	311	V.12	12,879,463,034	122,034,063,622
2. Short-term prepayments from customers	312	V.13	38,355,645,356	-
3. Dividends and profits payable	313	V.14	241,528,000	242,402,000
4. Current taxes and other payables to the State	314	V.15	7,159,069,675	836,604,439
5. Payables to employees	315		17,040,000	5,192,890,600
6. Short-term accrued expenses	316	V.16	112,383,525	272,387,960
7. Short-term internal payments required.	317		-	-
8. Payment must be made according to the progress of the short-term construction contract.	318		-	-
9. Short-term unearned revenues	319	V.18	-	1,512,000,000
10. Other short-term payments	320	V.17	45,113,868,266	165,177,465,224
11. Short-term borrowings and finance lease liabilities	321	V.19	39,405,760,895	169,372,087,255
13. Bonus and welfare fund	323		4,545,941,027	4,545,941,027
II. Long-term liabilities	330		577,365,855	43,736,504,396
8. Other long-term payables	338	V.17	577,365,855	636,504,396
9. Long-term borrowings and finance lease liabilities	339	V.19	-	43,100,000,000
D. OWNER'S EQUITY	400	V.20	204,922,818,571	171,363,968,641
1. Owner's equity	411		199,999,330,000	199,999,330,000
- Contributed capital	411a		199,999,330,000	199,999,330,000
2. Share premium	412		(264,814,815)	(264,814,815)
8. Development investment fund	418		651,903,866	651,903,866
10. Undistributed profit after tax and funds	420		4,536,399,520	(29,022,450,410)
- Undistributed profit after tax brought forward	420a		(29,567,450,410)	(30,665,197,721)
- Undistributed profit after tax for the current year	420b		34,103,849,930	1,642,747,311
TOTAL SOURCES (440 = 300 + 400)	440		353,330,884,204	684,286,315,164

Preparer by

Tran Huynh Truc Phuong

Chief Accountant

Nguyen Hoang Vu

Prepared, 27 Jul 2026

Standing Deputy General Director



Tran Minh Truc

(Pursuant to the Power of Attorney No.
01/2026-UQ-PTD dated 19 January 2026)

SEPARATE INTERIM INCOME STATEMENT

(Full format)

For the accounting period from 1 January to 30 June 2026

Unit: VND

Item	Code	Note	Accumulated from the beginning of the year to the ending of current period	
			Current year	Previous year
1. Revenues from sales and services rendered	01	VI.01	108,163,779,158	85,225,559,564
2. Revenue deductions	02	VI.02	-	-
3. Net revenues from sales and services rendered (10=01-02)	10		108,163,779,158	85,225,559,564
4. Costs of goods sold	11	VI.03	102,835,767,858	67,407,312,943
5. Gross profit from sales and services rendered (20=10-11)	20		5,328,011,300	17,818,246,621
6. Gain/loss on disposal of investment property	21		-	-
7. Financial income	22	VI.04	52,969,952,661	98,714,170
8. Financial expenses	23	VI.05	1,368,852,304	3,772,296,572
- In which: Interest expenses	24		1,216,963,294	3,622,808,519
9. Selling expenses	25	VI.06	1,195,148,000	1,322,190,000
10. General administration expenses	26	VI.06	13,177,986,602	13,000,412,262
11. Net profits from operating activities {30=20+(21-22)-(25+26)}	30		42,555,977,055	(177,938,043)
12. Other income	31	VI.07	19,394	1,509,183,681
13. Other expenses	32	VI.08	1,429,091,802	1,193,308,306
14. Other profits (40=31-32)	40		(1,429,072,408)	315,875,375
15. Total net profit before tax (50=30+40)	50		41,126,904,647	137,937,332
16. Current corporate income tax expenses	51	VI.09	7,023,054,717	-
17. Deferred corporate income tax expenses	52		-	-
18. Profits after enterprise income tax (60=50-51-52)	60		34,103,849,930	137,937,332

Preparer by


Tran Huynh Truc Phuong

Chief Accountant


Nguyen Hoang Vu

Prepared, 27 Jul 2026

Standing Deputy General Director



Tran Minh Truc

(Pursuant to the Power of Attorney No.
01/2026-UQ-PTD dated 19 January

Separate Interim Cash flows statement

(Full format)

(Indirect method)

For the accounting period from 1 January to 30 June 2026

Unit: VND

Item	Code Note	Accumulated from the beginning of the year to the ending of current period	
		Current year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	01	41,126,904,647	137,937,332
2. Adjustments for			
- Depreciation of fixed assets and investment properties	02	1,120,824,559	1,124,082,401
- Provision	03	-	2,567,352,382
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04	(8,648,595)	192,476,646
- Gains (losses) on investing activities	05	(52,960,665,714)	(11,954,389)
- Interest expenses	06	1,216,963,294	3,622,808,519
- Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	(9,504,621,809)	7,632,702,891
- Increase (decrease) in receivables	09	295,391,944,544	(3,264,177,309)
- Increase (decrease) in inventories	10	(60,702,770,674)	(105,040,062,698)
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11	(198,518,010,477)	43,363,508,183
- Increase (decrease) in prepaid expenses	12	(1,862,220,487)	29,757,185
- Increase (decrease) in trading securities	13	-	-
- Interest paid	14	(1,164,579,769)	(3,622,808,519)
- Corporate income tax paid	15	-	-
- Other receipts for operating activities	16	-	-
- Other payments for operating activities	17	(545,000,000)	-
Net cash flows from operating activities	20	23,094,741,328	(60,901,080,267)
II. Cash flows from investing activities			
1. Purchase or construction of fixed assets and other long-term assets	21	(78,703,704)	-
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	-
3. Loans and purchase of debt instruments from other entities	23	-	-
4. Collection of loans and repurchase of debt instruments of other entities	24	-	-
5. Equity investments in other entities	25	-	-
6. Proceeds from equity investment in other	26	-	-
7. Interest and dividend received	27	280,968,036	11,954,389
Net cash flows from investing activities	30	202,264,332	11,954,389



Separate Interim Cash flows statement

(Full format)

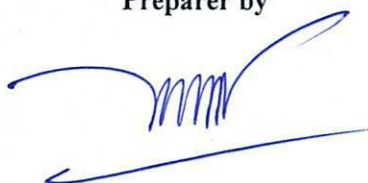
(Indirect method)

For the accounting period from 1 January to 30 June 2026

Unit: VND

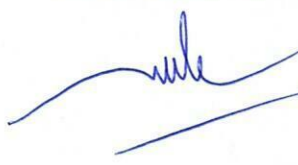
Item	Code	Note	Accumulated from the beginning of the year to the ending of current period	
			Current year	Previous year
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayments of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		41,435,760,895	125,225,440,043
4. Repayment of principal	34		(214,502,087,255)	(83,139,806,226)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(874,000)	(1,520,000)
Net cash flows from financial activities	40		(173,067,200,360)	42,084,113,817
Net cash flows during the period (50=20+30+40)	50		(149,770,194,700)	(18,805,012,061)
Cash and cash equivalents at the beginning of the period	60		167,310,769,864	25,025,703,711
Effect of exchange rate fluctuations on cash and cash equivalents	61		4,140,300	(5,987,675)
Cash and cash equivalents at the end of the period (70=50+60+61)	70		17,544,715,464	6,214,703,975

Preparer by



Tran Huynh Truc Phuong

Chief Accountant



Nguyen Hoang Vu

Prepared, 27 Jul 2026
Standing Deputy General Director


Tran Minh Truc

(Pursuant to the Power of Attorney No.
01/2026-UQ-PTD dated 19 January 2026)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 1 January to 30 June 2026

I COMPANY INFORMATIONS

1 Information of ownership

Phuc Thinh Design Construction Trading Corporation was converted from Phuc Thinh Design Construction Trading Co., Ltd according to business registration certificate no. 4102005808 granted by the Department of Planning and Investment of Ho Chi Minh city dated 24 July 2001.

Phuc Thinh Design – Construction – Trading Joint Stock Company operates under Business Registration Certificate No. 0302365984, initially registered dated 7 January 2008, and most recently amended for the 16th dated February 12, 2026, which were issued by the Ho Chi Minh City Department of Planning and Investment.

Head office 361 Le Trong Tan str, Tan Son Nhi ward, Ho Chi Minh city
The chartered capital 199,999,330,000 VND

2 Fields

Design, Construction, Trade and Real Estate Business

3 Business lines

Construction of houses of all kinds; Preparation of the premises; Repair of machinery and equipment; Architectural activities and related technical consultancy; Dedicated design activities; Construction of other civil engineering works; Repair of electrical equipment; Auction dealers and brokers; Installation of electrical systems; Installation of cabling, sewerage, heating and air conditioning; Wholesale of machinery, equipment and other spare parts; Wholesale of metals and metal ores; Real estate business, land use rights owned, used or leased by the owner; Production of metal components; Wholesale of other installation materials and equipment in construction.

4 Ordinary course of business

: 12 months

5 Characteristics of the Company's activities in the period affecting financial statements

The Company is currently undergoing a financial restructuring process, which has partially affected its business plan during this period. However, the Company's existing business operations continue to be maintained and carried out as normal.

6 Company's structure:

Company	Address	Voting rights ratio	Benefit ratio
<i>Subsidiaries company</i>			
- Phuc Thinh (Cambodia) Corporation	- National Way 1, BavetKangdel Village, Sangkat Bavet city, Svay Rieng Province, Cambodia.	60.00%	60.00%
<i>List of dependent units</i>			
Branch	Address		
Phuc Thinh Design Construction Trading Joint Stock Company – Da Nang Branch	343 Nguyen Phuoc Lan Street, Hoa Xuan Ward, Da Nang City, Vietnam		

7 Number of employees at the end of the reporting period or the average number of employees during the reporting period

The number of employees at the end of the accounting period was 101 (the number of employees at the beginning of the year was 114).

8 Statement on the comparability of financial statement information

Except as otherwise disclosed, the comparative information as at 1 January 2026 has been carried forward from the figures presented in the Company's separate financial statements as at and for the year ended 31 December 2025.

The comparative figures have been reclassified in accordance with the guidance provided in Circular No. 99/2025/TT-BTC. Details are presented in Section IX.3.

II ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1 Accounting period

Fiscal year of Company is from 01 January to 31 December.

2 Accounting currency

VND

III ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1 Accounting system

The Company applies Enterprise Accounting System issued under Circular no.99/2025/TT-BTC dated October 27, 2025 and along with its guiding, supplementary, and amending circulars.

2 Declaration of adherence to Accounting Standards and Accounting system

The Company has applied the Vietnamese Accounting Standards and related guidance documents issued by the State. The financial statements have been prepared and presented in accordance with the provisions of the standards, the guiding circulars, and the applicable accounting regime currently in force.

IV ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND APPLICABLE RELEVANT LEGAL REGULATIONS

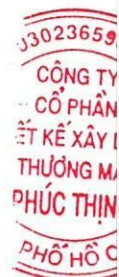
1 Exchange rate difference

Transactions in foreign currencies are converted at the exchange rate at the date on which the transaction occurred. The balance of foreign currency-based currency items at the end of the fiscal year is converted at the exchange rate at this date.

The actual rate difference incurred during the period is incorporated into revenues or financial expenses during the fiscal year. The exchange rate difference due to the revaluation of the balance at the end of the period after clearing the difference increases and the difference decreases, the remaining difference is accounted for in the revenue of financial activities or financial expenses during the period.

Enterprises may not share profits or pay dividends on interest rates differences due to revaluation of foreign currency balances at the end of the accounting period of currency items with foreign currency principal.

The actual exchange rate at the time of the transaction to convert the transactions incurred in the following foreign currency:



- For spot foreign currency purchase and sale contracts: apply the exchange rate signed in the contract for purchase and sale of foreign currency between the Company and commercial banks;
- For capital contributions or capital contributions: apply the foreign currency purchase rate of the bank where the Company opens an account to receive the investor's capital at the date of capital contribution or capital contribution;
- For receivables: apply the sale rate of the commercial bank where the Company intends to transact at the time the transaction arises;
- For liabilities: apply the purchase rate of the commercial bank where the Company intends to transact at the time the transaction arises;
- For asset purchases or expenses immediately paid in foreign currency (not through accounts payable): the purchase rate of the commercial bank where the Company makes the payment applies.

The actual bookkeeping rate is applied when recovering receivables, waging's, escrows or payment of liabilities in foreign currencies, determined by the rate at the time the transaction arises.

The mobilized average bookkeeping exchange rate is applied at the party with the money account when paying in foreign currency.

All exchange rate differences are recognized in the report on the results of business activities for the fiscal year.

The rate used to reassess the balance of foreign currency-based items at the end of the fiscal year is determined according to the following principle:

- For foreign currency deposits: The purchase rate of foreign currency of the bank where the Company opens a foreign currency account;
- For currency items with foreign currency principals classified as other assets: The purchase rate of foreign currency of Asia Commercial Joint Stock Bank (the Company Bank regularly has transactions).

Principles for translating financial statements prepared in a foreign currency into Vietnam Dong

When translating financial statements prepared in a foreign currency into Vietnam Dong ("VND"), the Company translates the financial statement items in accordance with the following principles:

- Assets and liabilities are translated into VND using the average transfer buying and selling exchange rate quoted by the commercial bank where the Company regularly conducts transactions as at the end of the accounting period.
- Equity (including contributed capital, share premium, other capital and convertible bond options) is translated into VND using the actual exchange rate prevailing on the date of capital contribution.
- Asset revaluation surplus is translated into VND using the actual exchange rate prevailing on the date of revaluation.
- Undistributed post-tax profit and funds appropriated from undistributed post-tax profit arising in each period are translated into VND based on the relevant items in the Statement of Profit or Loss. The remaining undistributed post-tax profit is translated into VND using the historical exchange rate applicable to the retained earnings balance.
- Items in the Statement of Profit or Loss and the Statement of Cash Flows are translated into VND using the actual exchange rate prevailing on the transaction date. Where the average exchange rate for the accounting period approximates the actual exchange rate at the transaction date (with the difference not exceeding the spot exchange rate band prescribed by the State Bank of Vietnam), the average exchange rate for the accounting period may be used, if elected by the Company.

Accounting treatment of exchange differences arising from the translation of financial statements prepared in a foreign currency into Vietnam Dong: Exchange differences arising from the translation of financial statements prepared in a foreign currency into VND are recognised under "Foreign exchange differences" within equity in the Statement of Financial Position.

Exchange rates applied in accounting for exchange differences arising during the period and in the retranslation of foreign currency monetary items

The Company applies the actual exchange rate on the transaction date, being the average transfer buying and selling exchange rate quoted by the commercial bank where the Company regularly conducts transactions.

2 Cash and cash equivalents

a. Principles for recognition of funds

The funds are the full amount available to the Company at the time of reporting, including: cash at the fund, demand bank deposits and funds in transit.

b. Principle of recognition of cash equivalents

Cash equivalents are investments whose remaining recovery period is not more than 3 months from the date of investment that are readily convertible into a specified amount of money and there is no risk of conversion into money from the date of purchase of such investment at the time of preparation of the Financial Statements.

c. Principles and methods for translating other currencies

Transactions denominated in foreign currencies are recorded separately in their original currencies and translated into Vietnam Dong ("VND"). Bank overdrafts are accounted for in the same manner as bank borrowings.

At the reporting date, in accordance with applicable regulations, the Company remeasures foreign currency balances and monetary gold based on the following principles:

- Foreign currency balances: translated using the average transfer buying and selling exchange rate quoted by the commercial bank at the reporting date.
- Monetary gold: remeasured at the domestic market buying price at the reporting date. The domestic market buying price is the buying price announced by the State Bank of Vietnam. Where the State Bank of Vietnam does not announce a buying price for gold, the buying price announced by entities licensed to trade in gold in accordance with applicable laws shall be applied.

3 Accounting rules for financial investments

Are investments outside the enterprise for the purpose of rational use of capital to improve the operational efficiency of the enterprise such as: investment in capital contribution to subsidiaries, joint ventures, associates, securities investments and other financial investments ...

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

- Investments with a residual recovery term of not more than 12 months or in 1 production and business cycle are classified as short-term.
- Investments with a residual recovery term of 12 months or more or more than 1 production and business cycle are classified as long-term.

a. Investment held to maturity date

Trading securities are investments in securities and other financial instruments acquired for trading purposes (i.e. held for capital appreciation and resale at a profit). Trading securities include:

- Listed shares and bonds traded on the stock exchange;

- Other securities and financial instruments, such as commercial papers, forward contracts and swap contracts.

Trading securities are initially recognised at cost. Trading securities are recognised at the date on which the investor obtains ownership of the securities.

Dividends declared in respect of the period prior to the acquisition date are deducted from the carrying amount of the investment. Where the investor receives additional shares free of charge as a result of a joint-stock company issuing bonus shares from share premium, other equity funds, or paying share dividends, only the increase in the number of shares held is recorded.

In the case of a share exchange, the exchanged shares are measured at fair value at the exchange date.

Upon disposal of trading securities, the cost of securities sold is determined using the moving weighted average method for each type of security.

Allowance for impairment of trading securities represents the estimated loss that may arise when there is objective evidence that the market value of trading securities held by the Company for trading purposes has declined below their carrying amount. The allowance is recognised or reversed at the reporting date and is recorded as part of finance expenses for the period.

b) Held-to-maturity investments

Held-to-maturity investments do not include bonds and debt instruments held for trading purposes. Held-to-maturity investments comprise term deposits with banks (with a remaining maturity of more than three months), Treasury bills, promissory notes, bonds, redeemable preference shares for which the issuer is obliged to repurchase the shares at a specified future date, loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments.

Allowance for impairment of held-to-maturity investments

For held-to-maturity investments for which no allowance has been made in accordance with applicable regulations, the Company assesses their recoverability. Where there is objective evidence that part or all of an investment may not be recoverable, the estimated loss is recognised in finance expenses for the period. The allowance is recognised or reversed at the reporting date. Where the amount of the loss cannot be measured reliably, the carrying amount of the investment is not reduced. Instead, appropriate disclosure is made in the Notes to the Financial Statements regarding the recoverability of the investment.

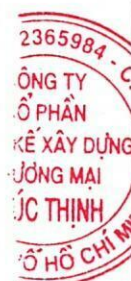
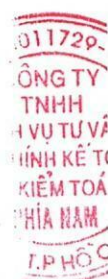
c) Investments in subsidiaries, joint ventures, affiliations, and co-controlled businesses

The investment in subsidiaries, affiliates is accounted for according to the original price method. Net profit divided from subsidiaries, affiliates arising after the date of investment is recognized in financial revenues for the period. Other divided amounts (in addition to net profit) are considered the share of recovery of investments and are recognized as deductions from the principal price of investments.

Joint venture activities in the form of Co-Controlled Business Activities and Co-Controlled Assets are applied by the Company in the same general accounting principles as with other ordinary business activities. Inside:

- The company separately monitors the income and expenses related to the joint venture activities and makes allocations to the parties to the joint venture under the joint venture contract;
- The company separately monitors joint venture capital contribution assets, capital contributions to co-controlled assets and general liabilities and separate liabilities arising from joint venture activities.

Expenses directly related to investment activities in the joint venture, affiliation are recognized as financial expenses for the period.



Provision for loss of investment in another entity:

Losses incurred by subsidiaries, joint ventures, associates resulting in the investor potentially losing capital or provisions due to impairment of the value of these investments. The appropriation or refund of this provision is made at the time of drawing up the Financial Statements for each investment and is recognized in the financial expenses for the period.

d) Investments in capital instruments of other entities

Investments in another entity's capital instrument but without control or co-control, have no significant effect on the invested party.

4 Accounting rules for receivables

Receivables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of receivables must be managed as bellows:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not related to trading activities.

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

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

At the reporting date, the company revaluates the receivables which have balance in foreign currency (except for advance to suppliers; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency) at the buying price quoted by Asia Commercial Joint Stock Bank which is announced at the time of making the financial statement.

Provisions for bad debts: The bad debts are make provision at the balance sheet date. The provision or reversal is made at the reporting date and is recorded as management expense of the fiscal year. For the long-term bad debts in many years, the company tried to collect but cannot and there is evidence that the client has insolvency, the company may sell these long-term bad debts to debt collection company or write off (according to regulations and charter of the company).

5 Rules for recording inventories

a. Principles for the recognition of inventories;

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated selling price minus the estimated selling expenses.

Assets acquired by the Company for production, use or for sale are not presented as inventory on the Balance Sheet but are presented as long-term assets, including:

- Unfinished products have a production and rotation period that exceeds a normal business cycle (more than 12 months);
- Supplies, equipment, spare parts have a reserve period of more than 12 months or more than one normal production and business cycle.

b. Method for determining the cost of inventories;

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

c. Inventory accounting method;

Inventories are accounted for using the perpetual inventory method.

d. Method for making allowance for inventory write-down;

At the end of the accounting year, if the inventory value is not recovered sufficiently due to damage, obsolescence, reduced selling price or estimated cost to complete the product or to be ready to sell the product, the Company makes provision for inventory discounts. The inventory discount provision is set as the difference between the principal price of an inventory greater than their net realizable value.

6 Accounting principles and depreciation of property, plant and equipment, intangible assets, finance lease assets and investment property

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Cost of fixed assets comprises its purchase price and any directly attributable costs of bringing the asset into use. The cost of procurement, upgrade and renewal of fixed assets are converted into fixed assets, the cost of maintenance and repairs is recorded as expenses in the current year.

During the course of use, the Company charges depreciation of property, plant and equipment to operating expenses for assets used in production and business activities. In respect of intangible assets, amortisation is recognised only for land use rights with a definite term.

Investment property is depreciated in the same manner as property, plant and equipment, except for investment property held for capital appreciation, which is not depreciated but is assessed for impairment losses.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

- Buildings and structures	25	years
- Machinery, equipment	04 - 14	years
- Transportation equipment	08	years
- Management equipment	03 - 06	years
- Publishing rights	02 - 10	years
- Copyrights and patents	02 - 10	years
- Intangible assets and other assets	02 - 10	years

7 Prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistently.

Prepaid expenses are monitored according to each term of expenses which incurred and distributed into objects bear the cost of each accounting period and the remain is not amortized to expense.

Prepaid expenses are classified as follows:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term

8 Payables

Payables are tracked in detail for the remaining payment period of the payables, payables, type of currency payable and other factors required by the Company.

The classification of payables is based on the following principles:

- Payables to suppliers: Trade payables arising from purchases of goods, services, assets and liabilities when imported through a trustee;
 - Intercompany payables: Payables between subordinate units and dependent subordinate units not having dependent legal entity status;
 - Other payables: Non-commercial payables, not related to purchase, sale or supply of goods or services.
- Payables are classified as follows:

- Payables related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Payables related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term

At the time of preparing financial statements in accordance with the provisions of law, the Company reassesses the balance of foreign currency-based loans and lease debts at the foreign currency selling rate of the commercial bank where the Company regularly transacts at the time of making the financial statements.

9 Accounting principles for dividends and profit distribution payable

The Company recognises dividends and profit distribution payable at the date on which it no longer has the discretion to avoid the obligation to pay dividends or distribute profits to its shareholders or capital contributors in accordance with the applicable laws. Depending on the type of enterprise, the timing for recognising and paying dividends or profit distributions is determined as follows:

- For enterprises subject to the laws and regulations on securities, the date on which the investee no longer has the discretion to avoid the payment of dividends shall be determined in accordance with the applicable securities regulations.
- For all other enterprises, the date on which the investee no longer has the discretion to avoid the payment of dividends shall be determined in accordance with the Law on Enterprises and the Company's Charter.

10 Accrued expenses

Payables for purchase, using service from suppliers or providing already by supplier but not yet paid due lack of supporting documents and payables to employee are allowed to record to expense to match matching concept between revenue and expense. The accrual must be calculated carefully and must have proper evidence. When these expenses arise, if there is any difference with the amount charged, account additionally record or make decrease to cost equivalent to the difference.

11 Accounting principles for deferred revenue

Deferred revenue comprises unearned revenue, including amounts received in advance from customers for one or more accounting periods in respect of the lease of assets; interest received in advance on loans granted or debt instruments acquired; the difference between the selling price under deferred or instalment payment terms and the cash selling price; and revenue relating to goods or services to be provided, or discounts and rebates to be granted to customers under customer loyalty programmes.

Outstanding balances of deferred revenue denominated in foreign currencies as at the end of the financial year are not retranslated at the reporting date unless there is objective evidence that the Company will be required to refund such advance receipts to customers in the respective foreign currencies.

12 Accounting principles for provisions

Provisions are recognised when all of the following conditions are satisfied:

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

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

A provision for restructuring costs is recognised only when the recognition criteria for provisions prescribed by the Accounting Standard "Provisions, Contingent Liabilities and Contingent Assets" are satisfied.

Provisions are recognised or reversed at the reporting date in accordance with applicable regulations. Upon initial recognition, provisions are recorded as administrative expenses. However, provisions for product and goods warranties are recognised as selling expenses, while provisions for construction warranty costs are recognised as manufacturing overhead costs. Any reversal of such provisions is recognised as other income.

Only expenditures directly related to the original provision are charged against that provision.

13 Accounting principles for deferred corporate income tax

Deferred corporate income tax expense represents the amount of corporate income tax payable in future periods arising from:

- The recognition of deferred tax liabilities during the period;
- The reversal of deferred tax assets previously recognised in prior periods.

Deferred corporate income tax income represents the reduction in deferred corporate income tax expense arising from:

- The recognition of deferred tax assets during the period; and
- The reversal of deferred tax liabilities previously recognised in prior periods.

14 Borrowings and capitalizing borrowings

Loans in the form of bond issuance or issuance of preferred stock have a provision obligating the issuer to repurchase at a certain time in the future that are not reflected in this item.

Loans and debts need to be monitored in detail according to each subject, each covenant and each type of borrowed asset. Financial lease liabilities are reflected in accordance with the current value of the minimum rent payment or the fair value of the leased property. Loans and liabilities in foreign currency are accounted for at the foreign currency selling rate of the bank where the company borrowed at the time the transaction arose.

Classification of loans and liabilities for financial lease when preparing financial statements according to the following principles:

- Loans, financial lease liabilities with a remaining repayment term of not more than 12 months are classified as short-term.
- Loans, financial lease liabilities with a remaining repayment term of more than 12 months are classified as long-term.

At the time of preparing the financial statements, the Company reassessed the balance of foreign currency-based loans and lease debts at the foreign currency selling rate of the commercial bank where the Company has loan transactions.

15 Accounting principles for the recognition and capitalisation of borrowing costs

Borrowing costs directly attributable to borrowings are recognised as finance expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of assets under construction, which are capitalised as part of the cost of those assets when the recognition criteria prescribed in the Accounting Standard "Borrowing Costs" are satisfied.

16 Owner's equity

a. Contributed capital, capital surplus, conversion options on convertible bonds, other capital

The owner's investment capital is recorded according to the actual capital contributed by the owner and is monitored in detail for each organization and individual participating in capital contribution.

When the investment license stipulates that the charter capital of the company is determined in foreign currency, the determination of the investor's capital contribution in foreign currency is based on the amount of foreign currency actually contributed.

Capital contributed by assets is recorded to increase equity according to the revaluation of assets accepted by the capital contributors. For intangible assets such as trademarks, trade names, exploitation rights, project development ... may only increase contributed capital if permitted by relevant laws.

The share capital contribution of shareholders is recorded at the actual price of issuing shares, but is reflected in two separate indicators:

- The owner's contributed capital is recognized at par value of the shares;
- The share capital surplus is recognized according to the larger or lesser difference between the actual price of the share issuance and the par value. In addition, a surplus of share capital is also recognized according to the larger or lesser difference between the actual price of the issue and the par value of the shares when reissuing treasury shares.

The option to convert a bond to issue shares arises when the company issues a convertible type of bond into a specified number of shares specified in the issuance plan. The capital component value of a convertible bond is the difference between the total proceeds from the issuance of the convertible bond and the debt component value of the convertible bond. At the time of initial recognition, the value of stock options of convertible bonds is recognized separately in the share of the owner's invested capital. At bond maturity, account for this option to a surplus of share capital.

Other capital reflects business capital formed as a result of supplements from business results or as a result of being donated, donated, funded or reassessed assets (in accordance with current regulations).

b. Principles for Recognition of Asset Revaluation Differences;

Asset revaluation differences represent the differences arising from the revaluation of existing assets and the accounting treatment of such differences. Assets subject to revaluation primarily comprise property, plant and equipment and investment property. In certain circumstances, where appropriate and necessary, inventories, tools and supplies, finished goods, merchandise inventories and work in progress may also be revalued.

Asset revaluation differences are recognised in the following circumstances:

- Upon a decision of the competent State authorities;
- Upon the equitisation (privatisation) of a State-owned enterprise;
- In other cases as prescribed by applicable laws and regulations.

The revalued amount of assets is determined based on the price schedules promulgated by the State, or by an Asset Valuation Council, or by an independent professional valuation organisation, as applicable.

c. Recognition of foreign exchange differences

Foreign exchange differences are the differences arising from the actual exchange or conversion of a foreign currency into an accounting currency at the foreign exchange rate at the time of economic transactions. in foreign currencies and at the time of revaluation of foreign currency items when making financial statements.

Foreign exchange rate differences arising from foreign currency transactions are included in financial income (if any) or financial expenses (if any) at the time of arising. Particularly, the exchange rate difference in the pre-operation stage of enterprises with 100% of the charter capital of the State, which implement the projects or national key works, shall be reflected in the accounting balance sheet and gradually distributed to sales / financial expenses.

d. Undistributed earnings

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to apply a change in accounting retrospectively or to make a retrospective restatement to correct materiality previous year.

The distribution of the Company's operating profit shall be carried out in accordance with the prevailing financial regulations and policies.

Parent distributes profits to holders that do not exceed the level of undistributed after-tax profit on the Consolidated Financial Statements after having excluded the effect of recorded gains from cheap purchases.

In case the undistributed profit after tax on the Consolidated Financial Statements is higher than the undistributed after-tax profit on the parent company's own financial statements, and if the amount of profit decided to be distributed exceeds the amount of undistributed after-tax profit on the separate financial statements, the parent company makes distributions only after transferring profits from the subsidiaries to the parent company.

When distributing profits, it is necessary to consider non-monetary items located in undistributed after-tax profits that may affect cash flow and the ability to pay dividends and profits of the company.

17 Principles and methods for revenue and other income recognition

a. Revenue from the Sale of Goods and the Rendering of Services

Revenue from the Sale of Goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- . The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- . The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- . The amount of revenue can be measured reliably;
- . It is probable that the economic benefits associated with the transaction will flow to the Company;
- . The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from The Rendering of Services

Revenue from the rendering of services is recognised when all of the following conditions are satisfied:

- . The amount of revenue can be measured reliably;
- . It is probable that the economic benefits associated with the transaction will flow to the Company;
- . The stage of completion of the transaction at the reporting date can be measured reliably;
- . The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Construction Contract Revenue

Revenue from construction contracts is recognised under either of the following circumstances:



- Where a construction contract provides for payments based on the planned progress schedule, revenue is recognised by reference to the stage of completion of the contract activity at the reporting date, provided that the outcome of the contract can be estimated reliably. The stage of completion is determined by the contractor.

- Where a construction contract provides for payments based on the value of work performed, revenue is recognised by reference to the stage of completion certified by the customer, provided that the outcome of the contract can be estimated reliably and the completed work has been confirmed by the customer.

Where the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are probable of recovery.

b. Financial income

Financial income includes interest, gain on exchange rate difference, dividends... and other income of financial activities. For interest earned from loans, deferred payment, instalment payment: income is recognized when earned and original loans, principal receivables are not classified as overdue that need provision. Dividend is recognized when the right to receive dividend is established.

c. Other income

Other income includes income other than the company's production and business activities: sale, liquidation of TSCD; fines imposed by the client for breach of contract; third-party compensation to compensate for lost property; revenues from bad debts that have been processed for write-off; liabilities that do not identify the owner; income from gifts, gifts in money, in kind ...

18 Revenue deductions

The decrease adjustment of revenue shall be as follows:

- The decrease adjustment of revenue in the incurring period if revenue deductions incurred in the same period of consumption of products, goods and services;

- The decrease adjustment of revenue as follows if revenue deductions incurred in the next period of consumption of products, goods and services:

+ Record a decrease in revenue on the current financial statements if the revenue deductions incur before reporting date;

+ Record a decrease in revenue on the next financial statements if the revenue deductions incur after reporting date;

Trade discount is the discount for customers whom bought large quantity of goods.

Sales rebate is the deduction to the buyer because products, goods are bad, degraded or improper as prescribed in contract.

Sales return are reflected the value of the products, goods which customer returns due to causes such as violations of economic contracts, bad, degraded, wrong category or improper goods.

19 Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities...

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labour and general production cost is not allowed to record to production cost but allowed to record to cost of good sold after deduction of compensation (if any), even these finished goods are not sold.

20 Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency, ...

21 Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods and providing service.

Administrative expense reflects the general expense of the company, including: labour cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business licence tax; bad debt provision; outsourcing expense and other cash expenses...

22 Principles and Methods for Recognition of Current and Deferred Corporate Income Tax Expense

Current corporate income tax expense represents the amount of corporate income tax payable for the year, determined on the basis of taxable income and the prevailing corporate income tax rate.

Deferred corporate income tax expense represents the amount of corporate income tax expected to be payable in future periods arising from:

- The recognition of deferred tax liabilities during the year;
- The reversal of deferred tax assets recognised in prior years.

23 Segment information

The division by business sector is a separately identifiable part involved in the production or delivery of products and services and has different risks and economic benefits than other business divisions.

A geographical division is a separately identifiable part that is involved in the production or delivery of products and services within a particular economic environment and has different economic risks and benefits than business divisions in other economic environments.

24 Financial instruments

Pursuant to Circular No. 75/2015/TT-BTC dated 18 May 2015 issued by the Ministry of Finance, pending the issuance of Accounting Standards on Financial Instruments and related implementation guidance, the Company's Board of Management has decided not to present and disclose information relating to financial instruments in accordance with Circular No. 210/2009/TT-BTC in the Company's financial statements.

V . NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

Unit: VND

01 CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
- Cash on hand (VND)	251,709,568	74,430,808
- Cash in banks	5,423,005,896	165,366,339,056
+ ACB - Tan Binh Branch (VND)	4,596,586,638	15,226,830,327
+ Others (VND)	290,688,390	150,079,646,221
+ Others (USD)	535,730,868	59,862,508
- Cash equivalents (*)	11,870,000,000	1,870,000,000
+ Deposit (VND)	11,870,000,000	1,870,000,000
Total	17,544,715,464	167,310,769,864

Note (*):

- Cash equivalents comprise term deposits with maturities of less than three months placed with Asia Commercial Joint Stock Bank – Tan Binh Branch, bearing interest at rates ranging from 3.6% to 4.3% per annum.
- Term deposits amounting to VND 300,000,000 have been pledged as collateral for short-term borrowings.

02 TRADE RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a) Short term				
- Cu Thanh Co., Ltd	-	-	162,000,000	-
- Khai Hoan Quoc Te JSC	41,007,759,866	(31,161,841,892)	41,007,759,866	(31,161,841,892)
- Wei Bo Textile (Vietnam) Co., Ltd	6,120,972,025	-	6,120,972,025	-
- Fusheng E and C (Cambodia) Co., Ltd	12,667,504	-	1,710,524,064	-
- EGM Vietnam Shoes Co., Ltd	53,008,000,000	-	345,444,899,200	-
- Qingdao Zhongman (Cambodia) Knitting Co., Ltd	17,007,201	-	14,770,821,783	-
- Tran Duc Vinh	59,000,400,000	-	-	-
- Others	3,226,000,254	(1,138,330,000)	4,221,114,622	(1,138,330,000)
Total	162,392,806,850	(32,300,171,892)	413,438,091,560	(32,300,171,892)
b) Long term				
c) Relevant entities				
- Tran Duc Vinh	59,000,400,000	-	-	-
Total	59,000,400,000	-	-	-

03 ADVANCES TO SUPPLIERS

	Closing balance	Opening balance
<i>a) Short term</i>		
- Thanh Dat Phuoc Dong Construction Co., Ltd	-	1,524,468,777
- Nghia Phat Mechanical Engineering, Construction and Trading Development Co., Ltd	4,441,657,452	-
- Hai Dang Investment JSC	4,000,000,000	-
- Van Dat Thanh Steel Sheet Co., Ltd	3,223,775,357	-
- Others	8,581,593,026	404,064,419
Total	20,247,025,835	1,928,533,196
<i>b) Long term</i>	-	-

04 OTHER RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
<i>a) Short term</i>				
- Receivables from employees	6,231,457,005	-	468,781,755	-
- Collateral & deposit	356,000,000	-	-	-
- Others	863,075,096	-	94,610,746	-
Total	7,450,532,101	-	563,392,501	-
<i>b) Long term</i>				

05 INVENTORIES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
- Raw materials	1,627,273	-	1,627,273	-
- Tools	123,301,971	-	78,931,471	-
- Work in progress (*)	115,053,402,440	-	54,456,348,816	-
- Goods	61,346,550	-	-	-
Total	115,239,678,234	-	54,536,907,560	-

Note: (*) Includes the following works:

	Closing balance	Opening balance
- EGM Vietnam Shoes Co., Ltd	85,449,273,291	49,790,146,685
- Minh Duc Bao An Holding Co., Ltd	11,943,781,022	-
- Wei Bo Textile (Vietnam) Co., Ltd	3,571,417,456	2,305,135,856
- Others	14,088,930,671	2,361,066,275
Total	115,053,402,440	54,456,348,816

06 FINANCIAL INVESTMENTS

a) Trading securities

b) Held to maturity investments

c) Investments in other entities (Details of each investment, including percentage of ownership interest and voting rights held)

Item	Closing balance			Opening balance		
	Historical cost	Fair value (*)	Provision	Historical cost	Fair value (*)	Provision
c1. Investments in subsidiaries	6,261,000,000	-	(6,235,082,671)	6,261,000,000	-	(6,235,082,671)
- Phuc Thinh (Cambodia) Co., Ltd (**)	6,261,000,000	-	(6,235,082,671)	6,261,000,000	-	(6,235,082,671)
c2. Investments in joint ventures and associates	-	-	-	16,200,000,000	-	(9,879,297,678)
- Boi Long JSC (***)	-	-	-	16,200,000,000	-	(9,879,297,678)
Total	6,261,000,000	-	(6,235,082,671)	22,461,000,000	-	(16,114,380,349)

Note:

(*) At the date of reporting, the Company has not determined the fair value of the investment held as explained in its own financial statements because Vietnam Accounting Standards and the Vietnamese Corporate Accounting Regime currently do not have instructions on how to calculate fair value. The fair value of this investment may differ from the carrying value

(**) Established under the Certificate of Outward Investment No. 567/BKHDT-ĐTRNN issued by the Department of Planning and Investment on 12/11/2012 with a total investment capital of 500,000.00 USD equivalent to 10.5 billion VND, of which the Company's contributed capital in Phuc Thinh (Cambodia) Corporation project is 300,000.00 USD equivalent to 6,261 billion VND, accounting for 60%.

According to Decision No. 15/QĐ/HDQT-2021 of the Board of Directors of the parent company, Phuc Thinh (Cambodia) Corporation has submitted a dissolution dossier to the Cambodian Department Of Tax and is pending.

(***) The investment is made according to the Decision of the Board of Directors dated 10/04/2017 with an investment capital of VND 16,2 billion, accounting for 45% of the charter capital. Pursuant to Resolution No. 11/HĐQT/QĐ-2026 of the Board of Directors dated 28 April 2026 regarding the transfer of the Company's entire equity interest in its associate, Boi Long Joint Stock Company, the Company completed the transfer of such investment during the second quarter of 2026.

Phuc Thinh Design Construction Trading Corporation
361 Le Trong Tan str, Tan Son Nhi ward, Ho Chi Minh city

SEPARATE INTERIM FINANCIAL STATEMENTS
for the accounting period from 1 January to 30 June 2026

B 09a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

07 BAD DEBTS

	Closing balance			Opening balance		
	Gross amount	Recoverable amount	Provision	Gross amount	Recoverable amount	Provision
<i>Total overdue receivables and loans, or receivables and loans not yet overdue but considered unlikely to be recoverable:</i>						
- Khai Hoan International JSC:	42,197,059,866	9,896,887,974	(32,300,171,892)	42,197,059,866	9,896,887,974	(32,300,171,892)
+ Construction	41,007,759,866	9,845,917,974	(31,161,841,892)	41,007,759,866	9,845,917,974	(31,161,841,892)
+ Design services	1,189,300,000	50,970,000	(1,138,330,000)	1,189,300,000	50,970,000	(1,138,330,000)
<i>Recoverability of overdue receivables</i>	-	-	-	-	-	-
Total	42,197,059,866	9,896,887,974	(32,300,171,892)	42,197,059,866	9,896,887,974	(32,300,171,892)



B 09a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

08 INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Item	Buildings and structures	Machinery, equipment	Transportation equipment	Office equipment	Total
Historical cost					
Opening balance	-	3,398,778,229	5,812,581,819	1,544,843,055	10,756,203,103
- Purchase	-	-	-	78,703,704	78,703,704
- Other increases	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	-	3,398,778,229	5,812,581,819	1,623,546,759	10,834,906,807
Accumulated depreciation					
Opening balance	-	3,084,770,286	5,676,082,536	1,496,719,063	10,257,571,885
- Depreciation	-	41,461,308	64,999,428	19,749,007	126,209,743
- Other increases	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	-	3,126,231,594	5,741,081,964	1,516,468,070	10,383,781,628
Residual value					
Opening balance	-	314,007,943	136,499,283	48,123,992	498,631,218
Closing balance	-	272,546,635	71,499,855	107,078,689	451,125,179

	Closing balance	Opening balance
- Detailed information on individual items of property, plant and equipment currently in use and those disposed of through liquidation, sale or transfer during the year, each representing 10% or more of the total carrying amount of property, plant and equipment:	3,812,028,228	3,812,028,228
Concrete mixer	2,212,028,228	2,212,028,228
Motor vehicles	1,600,000,000	1,600,000,000
- Property, plant and equipment that have been fully depreciated but are still in use at the year-end:	8,733,962,194	8,561,571,285

B 09a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

09 INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

Item	Land use rights	Copyrights	Patents, inventions	Computer software	Total
Historical cost					
Opening balance	-	-	-	553,940,120	553,940,120
Closing balance	-	-	-	553,940,120	553,940,120
Accumulated depreciation					
Opening balance	-	-	-	553,940,120	553,940,120
Closing balance	-	-	-	553,940,120	553,940,120
Residual value					
Opening balance	-	-	-	-	-
Closing balance	-	-	-	-	-

	Closing balance	Opening balance
- Detailed information on individual items of intangible assets currently in use and those disposed of through liquidation, sale or transfer during the year, each representing 10% or more of the total carrying amount of intangible assets:		
EOMLP software	445,847,000	445,847,000
Windows software	74,733,120	74,733,120
- Intangible assets that have been fully amortised but are still in use at the year-end:	553,940,120	553,940,120



B 09a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

10 INVESTMENT PROPERTIES

Item	Opening balance	Increase	Decrease	Closing balance
<i>a) Investment real estate for rent</i>				
Historical costs	54,274,740,909	-	-	54,274,740,909
- Lands use right	4,544,000,000	-	-	4,544,000,000
- Building	49,730,740,909	-	-	49,730,740,909
- Infrastructure	-	-	-	-
Accumulated depreciation	16,908,451,872	994,614,816	-	17,903,066,688
- Lands use right	-	-	-	-
- Building	16,908,451,872	994,614,816	-	17,903,066,688
- Infrastructure	-	-	-	-
Residual value	37,366,289,037			36,371,674,221
- Lands use right	4,544,000,000			4,544,000,000
- Building	32,822,289,037			31,827,674,221
- Infrastructure	-			-
<i>b) Investment property held for capital appreciation</i>				

Phuc Thinh Design Construction Trading Corporation
361 Le Trong Tan str, Tan Son Nhi ward, Ho Chi Minh city
SEPARATE INTERIM FINANCIAL STATEMENTS
for the accounting period from 1 January to 30 June 2026

B 09a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

11 PREPAID EXPENSES

	Closing balance	Opening balance
a) Short term		
- Tools	1,349,204,870	61,253,753
Total	1,349,204,870	61,253,753
b) Long term		
- Tools	883,822,352	309,552,982
Total	883,822,352	309,552,982

12 TRADE PAYABLES

	Closing balance	Opening balance
a) Short term		
- Kien Hoa Construction Materials Co., Ltd (Long An)	-	32,294,354,400
- Nghia Phat Steel Mechanical Engineering, Construction and Trading Joint Stock Company JSC	1,517,455,731	12,598,583,357
- Dai Loc Phat Construction Trading Services JSC	-	649,762,500
- Minh Ngan Phat Co., Ltd	-	5,197,615,914
- Phu Son Nam Construction Co., Ltd	400,023,926	3,208,502,773
- The Gioi Nha Construcion material supermarket JSC	124,609,000	981,239,109
- Van Dai Thanh Steel Sheet Co., Ltd	-	3,023,765,918
- Nghia Phat Development mechanical Construction Trading Co., Ltd	-	11,143,085,443
- Hai Long Thuy Trading Services Co., Ltd	187,984,056	187,984,056
- Son Hoa Phat Construction Trading and Services Co., Ltd	132,923,226	1,916,728,386
- Truong Phu Construction & Steel Structure JSC - Binh Duong Branch	350,000,000	800,000,000
- Tuan Hien Co., Ltd	1,349,310,000	-
- Others suppliers	8,817,157,095	50,032,441,766
Total	12,879,463,034	122,034,063,622
b) Long term		

13 PREPAYMENTS FROM CUSTOMERS

	Closing balance	Opening balance
a) Short term		
Hailide (Vietnam) Co., Ltd	5,475,000,000	-
Minh Duc Bao An Holding Co., Ltd	24,000,000,000	-
Qingdao Zhongmian (Cambodia) Knitting Co., Ltd	4,984,401,388	-
Others	3,896,243,968	-
Total	38,355,645,356	-
b) Long term	-	-
c) Relevant entities		
Minh Duc Bao An Holding Co., Ltd	24,000,000,000	-
Total	24,000,000,000	-

14 DIVIDENDS AND PROFITS PAYABLE

	<u>Closing balance</u>	<u>Opening balance</u>
- Dividends and profits payable	241,528,000	242,402,000
Total	241,528,000	242,402,000

15 TAXES AND OTHER PAYABLES TO THE STATE

	<u>Opening balance</u>	<u>Payables</u>	<u>Paid amounts</u>	<u>Closing balance</u>
a) Payables				
- <i>Short term</i>	836,604,439	15,100,148,115	8,777,682,879	7,159,069,675
+ VAT	-	7,652,557,791	7,652,557,791	-
+ CIT	-	7,023,054,717	-	7,023,054,717
+ PIT	836,604,439	408,836,498	1,109,425,979	136,014,958
+ Others	-	15,699,109	15,699,109	-
- <i>Long term</i>	-	-	-	-
Total	836,604,439	15,100,148,115	8,777,682,879	7,159,069,675
b) Receivables				
- <i>Short term</i>	34,226,445,734	12,845,472,638	23,397,364,711	23,674,553,661
+ VAT	34,226,445,734	12,845,472,638	23,397,364,711	23,674,553,661
- <i>Long term</i>	-	-	-	-
Total	34,226,445,734	12,845,472,638	23,397,364,711	23,674,553,661

The Company's tax finalization will be subject to inspection by tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amount presented on the Financial Statements may be changed at the discretion of the tax authorities.

16 SHORT-TERM ACCRUED EXPENSES

	<u>Closing balance</u>	<u>Opening balance</u>
a) Short term		
- Accrued borrowing costs	52,383,525	167,573,145
- Others	60,000,000	104,814,815
Total	112,383,525	272,387,960
b) Long term		

17 OTHER PAYMENTS

	<u>Closing balance</u>	<u>Opening balance</u>
<i>a) Short term</i>		
- Receive short-term collateral		
- Union Fund	55,799,000	-
- Short-term deposits and security deposits received	3,495,806	102,343,806
- Others	45,054,573,460	165,075,121,418
Total	45,113,868,266	165,177,465,224
<i>b) Long term</i>		
- Long-term security deposits received – Office rental deposits	577,365,855	636,504,396
Total	577,365,855	636,504,396

18 DEFERRED REVENUE

	<u>Closing balance</u>	<u>Opening balance</u>
<i>a) Short term</i>		
- Cu Thanh Co., Ltd	-	1,512,000,000
Total	-	1,512,000,000
<i>b) Long term</i>		
<i>c) Inability to perform contracts with customers</i>		

5011728
CÔNG TY
TNHH
CH VU TU
THINH KE
A KIEM T
PHIA NA
T.P.H

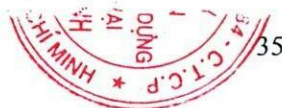
02365
CÔNG T
CỔ PHÁ
T KẾ XÂY
THƯỜNG
HỨC TH
PHỐ HỒ

B 09a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

19 BORROWINGS AND FINANCE LEASE LIABILITIES

Item	Closing balance	During the period		Opening balance
		Increase	Decrease	
a) Short term				
- ACB - Tan Binh Branch (*)	39,405,760,895	39,435,760,895	139,402,087,255	139,372,087,255
- Tran Duc Vinh (**)	-	-	30,000,000,000	30,000,000,000
Total	39,405,760,895	39,435,760,895	169,402,087,255	169,372,087,255
b) Long term				
- To Khai Dat (***)	-	2,000,000,000	45,100,000,000	43,100,000,000
Total	-	2,000,000,000	45,100,000,000	43,100,000,000
c) Relevant entities				
- To Khai Dat	-	2,000,000,000	45,100,000,000	43,100,000,000
- Tran Duc Vinh	-	-	30,000,000,000	30,000,000,000
Total	-	2,000,000,000	75,100,000,000	73,100,000,000
d) Finance lease liabilities				



19 BORROWINGS AND FINANCE LEASE LIABILITIES (Cont)

Note:

- (*) Short-term borrowings comprise short-term bank loans obtained to finance the Company's working capital requirements and to facilitate the issuance of bid bonds, performance bonds and warranty bonds. The interest rates on these borrowings range from 7.5% to 9.9% per annum.

Collateral loans:

- Deposits

300,000,000 VND

see note V.1

- Real estate

The property located at 361 Le Trong Tan Street, Tan Son Nhi Ward, Ho Chi Minh City is owned by the Company.

The land plot No. 84, Map Sheet No. 50, located on DT747 Road, Binh Chanh Dong Quarter, Tan Hiep Ward, Ho Chi Minh City, Vietnam, is owned by Boi Long JSC.

The property at 57 Nguyen Binh Khiem Street, Da Kao Ward, Ho Chi Minh City, is owned by Mr. To Khai Dat and Mrs. Tu My.

- (**) The short-term borrowing from Mr. Tran Duc Vinh, General Director of Hoang Cat Tuong Co., Ltd (a major shareholder), was obtained to finance the Company's working capital requirements. The loan term is from 29 December 2025 to 31 March 2026 and bears no interest.
- (***) The long-term borrowing from Mr. To Khai Dat, Chairman of the Board of Directors, was obtained to finance the Company's working capital requirements. The loan has a term of 24 months and is interest-free.



20 OWNER'S EQUITY

a) Volatility of equity

	Components of equity					Total
	Contributed capital	Capital surplus	Development investment fund	Foreign exchange differences	Undistributed profit after tax and funds	
Beginning of last year	49,999,330,000	-	651,903,866	-	(30,120,197,721)	20,531,036,145
- Capital gains in the previous year	-	-	-	-	-	-
- Profit of the previous year	-	-	-	-	137,937,332	137,937,332
- Other increases	-	-	-	-	-	-
- Reduction of capital in the previous year	-	-	-	-	-	-
- Loss of the previous year	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Closing of previous period	49,999,330,000	-	651,903,866	-	(29,982,260,389)	20,668,973,477
Beginning of current period	199,999,330,000	(264,814,815)	651,903,866	-	(29,022,450,410)	171,363,968,641
- Capital increase during the current year	-	-	-	-	-	-
- Profit for the current year	-	-	-	-	34,103,849,930	34,103,849,930
- Other increases	-	-	-	-	-	-
- Capital reduction during the current year	-	-	-	-	-	-
- Loss for the current year	-	-	-	-	-	-
- Other decreases	-	-	-	-	(545,000,000)	(545,000,000)
Closing of current period	199,999,330,000	(264,814,815)	651,903,866	-	4,536,399,520	204,922,818,571

20 OWNER'S EQUITY (continous)

b) Details of the owner's capital

	<u>Closing balance</u>	<u>Opening balance</u>
- Hoang Cat Tuong Co., Ltd	150,000,000,000	150,000,000,000
- Other shareholders	49,999,330,000	49,999,330,000
Total	199,999,330,000	199,999,330,000

c) Capital transactions with owners and dividends and profit distribution

Item	Accumulated from the beginning of the year to the ending of current period	
	<u>Current year</u>	<u>Previous year</u>
- Share capital		
+ Share capital at the beginning of the year	199,999,330,000	49,999,330,000
+ Share capital at the end of the year	199,999,330,000	49,999,330,000
- Dividends and profits distributed	-	-

d) Shares

	<u>Closing balance</u>	<u>Opening balance</u>
- Number of shares registered for issuance	19,999,933	19,999,933
- Number of shares sold to public market	19,999,933	19,999,933
+ Ordinary shares	19,999,933	19,999,933
- Number of shares outstanding	19,999,933	19,999,933
+ Ordinary shares	19,999,933	19,999,933
Par value of share	10,000 VND/share	

21 OFF-BALANCE SHEET ITEMS

21.1. Forgien currencies

	<u>Closing balance</u>	<u>Opening balance</u>
+ US Dollar (USD)	\$ 20,375.42	\$ 2,292.80

21.2. Debts settled

Debt forgiveness due to inability to recover, including:

	<u>Closing balance</u>	<u>Opening balance</u>
- Khanh Phat Wood working Co., Ltd	127,877,365	127,877,365
- Pha Dinh Construction Co., Ltd	211,093,899	211,093,899
- Giga Resource (Cambodia) Co., Ltd	278,160,000	278,160,000
- Long Vinh Phat Co., Ltd	7,193,839	7,193,839
- Martland JSC	2,703,934	2,703,934
Total	627,029,037	627,029,037

V ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INCOME STATEMENT

Unit: VND

01 REVENUES FROM SALES AND SERVICES RENDERED

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
<i>a) Revenue</i>		
Revenue from sale of goods	11,117,947,952	40,446,669,514
Revenue from rendering of services	3,046,477,273	3,339,233,699
Construction service revenue	93,999,353,933	41,439,656,351
Total	108,163,779,158	85,225,559,564

b) Revenue regarding relevant entities

: None

02 REVENUE DEDUCTIONS

03 COSTS OF GOODS SOLD

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Cost of goods sold (excluding the carrying amount and selling and disposal costs of investment property)	9,946,170,923	33,905,586,540
- Cost of services rendered (including construction services)	92,889,596,935	33,501,726,403
Total	102,835,767,858	67,407,312,943

04 FINANCIAL INCOME

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Interests of deposits or loans	280,968,036	11,954,389
- Gain on disposal of financial investments	52,679,697,678	-
- Interests of exchange rate differences	638,352	81,755,192
- Unrealized Interests of exchange rate difference	8,648,595	-
- Others	-	5,004,589
Total	52,969,952,661	98,714,170

05 FINANCIAL EXPENSES

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Interest expenses	1,216,963,294	3,622,808,519
- Loss from foreign exchange difference	-	192,476,646
- Provision for diminution in value of trading securities and provision for loss on investments in other entities	-	(194,877,603)
- Others	151,889,010	151,889,010
Total	1,368,852,304	3,772,296,572

06 SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
a) Administrative expenses incurred during the year		
- Cost of employee salaries	9,048,716,730	7,298,565,190
- Provision for doubtful debts	-	2,762,229,985
- Costs of outside services	3,353,060,850	2,169,913,802
- Depreciation	83,727,601	85,527,078
- Others	692,481,421	684,176,207
Total	13,177,986,602	13,000,412,262
b) Selling expenses incurred during the year		
- Cost of employee salaries	990,368,000	1,088,130,000
- Others	204,780,000	234,060,000
Total	1,195,148,000	1,322,190,000

c) Items reducing selling expenses and administrative expenses

07 OTHER INCOMES

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Others	19,394	1,509,183,681
Total	19,394	1,509,183,681

08 OTHER EXPENSES

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Non-deductible expenses	321,630,443	162,565,824
- Tax collection, non-refundable tax	979,988,833	1,030,731,588
- Penalty expenses	127,388,000	-
- Others	84,526	10,894
Total	1,429,091,802	1,193,308,306

07 BUSINESS OPERATING COST BY ELEMENTS

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Material expenses	55,559,523,220	96,447,836,630
- Labour costs	14,347,339,063	12,459,081,190
- Fixed asset depreciation	1,120,824,559	1,124,082,401
- Outsourcing services	106,009,577,197	77,132,293,494
- Other expenses by cash	1,862,748,337	810,956,450
Total	178,900,012,376	187,974,250,165

09 CURRENT INCOME TAX EXPENSES

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Total accounting profit before tax	41,126,904,647	137,937,332
Adjustments to accounting profit:		
- Non-deductible expenses	1,437,655,871	3,624,193,236
+ Non-deductible expenses not supported by valid documentation	127,388,000	1,193,297,412
+ Administrative penalties	1,301,619,276	-
+ Non-deductible interest expenses on borrowings of enterprises with related-party transactions	-	2,243,754,584
+ Foreign exchange differences arising from year-end revaluation of foreign currency-denominated monetary items	8,648,595	187,141,240
- Tax losses carried forward from previous years	7,449,286,931	3,762,130,568
Taxable income	35,115,273,587	-
+ Income tax calculated at the applicable corporate income tax rate	20.00%	20.00%
Corporate income tax expense	7,023,054,717	-
- Current corporate income tax expense	7,023,054,717	-

VIII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOWS STATEMENT

01 Nonmonetary transactions affecting cash flow statement in the future

	Closing balance	Opening balance
- Loan guarantees	300,000,000	1,870,000,000

02 Amounts of money held by the enterprise without use : None

03 The amount borrowed actually collected during the period

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
Proceeds from borrowings	41,435,760,895	125,225,440,043

04 The amount actually repaid the loan during the period

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
Repayment of principal	214,502,087,255	83,139,806,226

IX OTHER INFORMATIONS

01 Information about relevant entities

1.1. Relevant entities:

Relevant entities	Relationship
- Phuc Thinh (Cambodia) Corporation	Subsidiaries
- Hoang Cat Tuong Co., Ltd	Strategic shareholder
- Minh Duc Bao An Holdings Co., Ltd	Owned by the strategic shareholder
- Mr. Tran Duc Vinh	Legal representative of the strategic
- Mr. Phung Nghia Minh Tri	Major shareholder
- Board of Directors, Board of management, Chief accountant, Board of Controllers and others.	Members of the key managements

1.2. Transactions with relevant entities

a. Relevant entities are key members and relevant individuals:

		Accumulated from the beginning of the year to the ending of current period	
Relevant entities - Transactions description	Position	Current year	Previous year
a.1. Remuneration and bonus			
Mr. To Khai Dat	Chairman of BOM	720,000,000	720,000,000
Mr. Tran Minh Truc	Member of BOM - Standing Deputy General Director	492,696,000	426,000,000
Mr. To Thuan Co	Deputy General Director	301,548,000	245,580,000
Mr. Nguyen Hoang Vu	Deputy General Director	227,890,000	213,898,000
Mr. Tran Ngoc Tu	Member of Controllers	123,192,000	104,315,000
Mrs. Tran Thi Lien	Member of Controllers	114,264,000	86,756,000

Phuc Thinh Design Construction Trading Corporation
361 Le Trong Tan str, Tan Son Nhi ward, Ho Chi Minh city
SEPARATE INTERIM FINANCIAL STATEMENTS
for the accounting period from 1 January to 30 June 2026

B 09a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

Relevant entities - Transactions Description	Position	Accumulated from the beginning of the year to the ending of current period	
		Current year	Previous year
a.2. Mr. To Khai Dat			
- Loan to the company		2,000,000,000	12,288,050,000
- The company that paid the loan		45,100,000,000	7,410,000,000
a.3. Mr. To Khai Dat and Mrs. Tu My			
- Payable for valuable papers		151,889,010	151,889,010
- Pay rent for valuable papers		151,889,010	151,889,010
Guarantee Commitment: Mr. To Khai Dat, Chairman of the Board of Directors, and Ms. Tu My (a related party) agreed to use the property located at 57 Nguyen Binh Khiem Street, Sai Gon Ward, Ho Chi Minh City, with a carrying value of VND 19,433,203,500, as collateral for the Company's loan from Asia Commercial Joint Stock Bank – Tan Binh Branch. This guarantee commitment is no longer effective, and the procedures for the release of the mortgage with Asia Commercial Joint Stock Bank – Tan Binh Branch were completed on 12 June 2026.			
a.4. Mr. Tran Duc Vinh			
Acquisition of an associate – Boi Long JSC		59,000,400,000	-
Repayment of short-term borrowings		30,000,000,000	-
a.5. Hoang Cat Tuong Co., Ltd			
Provision of services		70,807,677	78,337,702
Payment for services rendered		149,145,379	-
a.5. Minh Duc Bao An Holding Co., Ltd			
Advance payment for construction and renovation works		24,000,000,000	-
b. Outstanding balances with related parties as at the end of the first six-month accounting period of 2026 were as follows:			
Relevant entities		Closing balance	Opening balance
- Short-term trade receivables		59,000,400,000	78,337,702
+ Hoang Cat Tuong Co., Ltd		-	78,337,702
+ Mr. Tran Duc Vinh		59,000,400,000	-
- Short-term advances from customers		24,000,000,000	-
+ Minh Duc Bao An Holdings Co., Ltd		24,000,000,000	-
- Short-term borrowings		-	30,000,000,000
+ Mr. Tran Duc Vinh		-	30,000,000,000
- Long-term borrowings		-	43,100,000,000
+ Mr. To Khai Dat		-	43,100,000,000

5011729
CÔNG TY
TNHH
CH VỤ TƯ V
CHÍNH KẾ T
KIỂM TOÁN
PHÍA NAM
T.P. HỒ C

3023659
CÔNG TY
CỔ PHẦN
ẾT KẾ XÂY D
THƯƠNG MẠI
PHÚC THỊNH
PHỐ HỒ C

02 Segment reporting

Information on assets, revenue and operating results by segment (based on business segments or geographical areas) is presented in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting.

Segment reporting is presented in the consolidated financial statements.

03 Reclassification of comparative information due to changes in the applicable accounting regime

Except as otherwise stated, the comparative information as of January 1, 2026 is the figure presented in the Company's financial statements as of December 31, 2025, audited by Southern Accounting and Auditing Financial Consulting Services Co., Ltd. - AASCS.

As presented in Note I.8, effective January 1, 2026, the Company will apply Circular 99/2025/TT-BTC non-retroactively. Some comparative data will also be reclassified to comply with the provisions of this Circular regarding the presentation of financial statements. The following table compares the data presented in the previous period, before and after reclassification:

Separate interim statement of financial position:

No.	Item	Code	Opening balance	
			Reclassified under Circular No. 99/2025/TT-BTC	As Previously Presented under Circular No. 200/2014/TT-BTC
1	Dividends and profits payable	313	242,402,000	-
2	Other short-term payments	320	165,177,465,224	165,419,867,224

Preparer by



Tran Huynh Truc Phuong

Chief Accountant



Nguyen Hoang Vu

Prepared, 27 Jul 2026

Standing Deputy General Director



Tran Minh Truc

(Pursuant to the Power of Attorney No.
01/2026-UQ-PTD dated 19 January 2026)

CÔNG TY CỔ PHẦN TK - XD - TM PHÚC THỊNH
PHUC THINH DESIGN CONSTRUCTION TRADING CORPORATION

-----o0o-----

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM

Độc Lập - Tự Do - Hạnh Phúc
Independence - Freedom - Happiness

-----o0o-----

Số/No.: 69/PTD-2026

V/v: Giải trình chênh lệch báo cáo tài chính bán niên soát xét năm 2026

Re: Explanation of variances in the financial statements for Reviewed Semi-Annual of 2026

TP. HCM, ngày 30 tháng 07 năm 2026

Ho Chi Minh City, July 30th, 2026

Kính gửi: - Ủy ban chứng khoán Nhà Nước
- Sở Giao dịch Chứng khoán Hà Nội
To: - State Securities Commission
- Hanoi Stock Exchange

Tên Cổ phiếu:

Organization name:

Mã cổ phiếu/ Stock code:

Địa chỉ:

Address:

Mã số thuế/Tax code:

Người đại diện:

Representative:

**CÔNG TY CỔ PHẦN THIẾT KẾ XÂY DỰNG THƯƠNG MẠI PHÚC THỊNH
PHUC THINH DESIGN CONSTRUCTION TRADING CORPORATION**

PTD

361 Lê Trọng Tấn, Phường Tân Sơn Nhì, TP.HCM

361 Le Trong Tan Street, Tan Son Nhi Ward, Ho Chi Minh City, Viet Nam

0302365984

Ông Trần Minh Trúc

Mr. Tran Minh Truc

Chức vụ: Phó Tổng Giám Đốc Thường Trực

Position: Permanent Deputy General Director

Căn cứ thông tư số 96/2020/TT-BTC có hiệu lực ngày 01/01/2021 của Bộ tài chính về việc công bố thông tin định kỳ của tổ chức niêm yết quy định giải trình chênh lệch báo cáo tài chính bán niên soát xét năm 2026 như sau:

Pursuant to Circular No. 96/2020/TT-BTC dated January 1, 2021 of the Ministry of Finance on periodic information disclosure of listed companies, the Company hereby provides an explanation of variances in its financial statements for Reviewed Semi-Annual of 2026 as follows:

- Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả hoạt động kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước;

- Profit after corporate income tax in the income statement for the reporting period changed by 10% or more compared with the same period of the previous year;

Báo cáo kết quả kinh doanh bán niên soát xét năm 2026 của Công ty Cổ phần Thiết kế Xây dựng Thương mại Phúc Thịnh:

The statement of income for Reviewed Semi-Annual of 2026 of Phuc Thinh Design Construction Trading corporation

DVT: Đồng/Unit: VND

CHỈ TIÊU/ ITEMS		Mã số/ Code	CÔNG TY MẸ/ PARENT COMPANY			
			BÁN NIÊN SOÁT XÉT/ REVIEWED SEMI-ANNUAL			
			Năm nay/ Current Year	Năm trước/ Previous Year	Tăng/Giảm/ Increase/Decrease	Tỷ lệ/ Percentage (%)
1		2	3	4	5=3-4	6=5/4
1.	Doanh thu bán hàng và cung cấp dịch vụ/ Revenue from sales and services rendered	01	108,163,779,158	85,225,559,564	22,938,219,594	
2.	Các khoản giảm trừ doanh thu/ Revenue deduction	02				
3.	Doanh thu thuần về bán hàng và cung cấp dịch vụ/ Net Revenue from sales and services rendered	10	108,163,779,158	85,225,559,564	22,938,219,594	27%
	(10 = 01 - 02)					
4.	Giá vốn hàng bán/ Cost of Goods Sold	11	102,835,767,858	67,407,312,943	35,428,454,915	
5.	Lợi nhuận gộp về bán hàng và cung cấp dịch vụ/ Gross Profit from sales and services rendered	20	5,328,011,300	17,818,246,621	(12,490,235,321)	-70%
	(20 = 10 - 11)					
6.	Doanh thu hoạt động tài chính/ Financial Income	21	52,969,952,661	98,714,170	52,871,238,491	
7.	Chi phí tài chính/ Financial expenses	22	1,368,852,304	3,772,296,572	(2,403,444,268)	
	- Trong đó: Chi phí lãi vay/ Including: Interest Expenses	23	1,216,963,294	3,622,808,519	(2,405,845,225)	
8.	Phần lãi hoặc lỗ trong công ty liên kết/ Gain or loss in associates					
9.	Chi phí bán hàng/ Selling Expenses	25	1,195,148,000	1,322,190,000	(127,042,000)	

CHỈ TIÊU/ ITEMS		Mã số/ Code	CÔNG TY MẸ/ PARENT COMPANY			
			BẢN NIÊN SOÁT XÉT/ REVIEWED SEMI-ANNUAL			
			Năm nay/ Current Year	Năm trước/ Previous Year	Tăng/Giảm/ Increase/Decrease	Tỷ lệ/ Percentage (%)
1	2	3	4	5=3-4	6=5/4	
10. Chi phí quản lý doanh nghiệp/ <i>General administration Expenses</i>	26	13,177,986,602	13,000,412,262	177,574,340		
11. Lợi nhuận thuần từ hoạt động kinh doanh/ <i>Net profit from operating activities</i>	30	42,555,977,055	(177,938,043)	42,733,915,098		
(30 = 20 + (21-22) - (25+26))						
12. Thu nhập khác/ <i>Other Income</i>	31	19,394	1,509,183,681	(1,509,164,287)		
13. Chi phí khác/ <i>Other expenses</i>	32	1,429,091,802	1,193,308,306	235,783,496		
14. Lợi nhuận khác/ <i>Other Profit</i> (40 = 31 -32)	40	(1,429,072,408)	315,875,375	(1,744,947,783)		552%
15. Tổng lợi nhuận kế toán trước thuế/ <i>Total net profit before tax</i> (50 = 30 + 40)	50	41,126,904,647	137,937,332	40,988,967,315		
16. Chi phí thuế TNDN hiện hành/ <i>Current corporate income tax expenses</i>	51	7,023,054,717		7,023,054,717		
17. Chi phí thuế TNDN hoãn lại/ <i>Deferred corporate income tax expenses</i>	52			-		
18. Lợi nhuận sau thuế thu nhập doanh nghiệp/ <i>Profit after enterprise income tax</i>	60	34,103,849,930	137,937,332	33,965,912,598		

Báo cáo tài chính Công ty mẹ/ *Separate financial statements*

Công ty Cổ phần Thiết kế Xây dựng Thương mại Phúc Thịnh giải trình chênh lệch báo cáo tài chính trong các trường hợp sau:

Phuc Thinh Design Construction Trading Joint Stock Company hereby provides explanations for discrepancies in its financial statements in the following cases:

- Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả hoạt động kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước: Lợi nhuận của sáu tháng đầu năm 2026 tăng cao là do từ thương vụ chuyển nhượng 45% cổ phần tại Công ty liên kết Công ty Cổ phần Bồi Long.

Profit after corporate income tax in the income statement for the reporting period changed by 10% or more compared with the same period of the previous year: The increase in profit for the first six months of 2026 was mainly attributable to the disposal of a 45% equity interest in the associate, Bôi Long Corporation.

Báo cáo tài chính hợp nhất/ *Consolidated financial statements*

Công ty con: PHUC THINH (CAMBODIA) CORPORATION đã đăng ký dừng hoạt động vào tháng 11/2021 nhưng chưa có quyết định của cơ quan thuế nước sở tại.

The subsidiary, PHUC THINH (CAMBODIA) CORPORATION, registered to cease operations in November 2021; however, no official decision has yet been issued by the local tax authority.

Trân Trọng/ *Respectfully!*

TM. CTCP TK - XD - TM PHÚC THỊNH
PHUC THINH DESIGN CONSTRUCTION TRADING CORPORATION

PHÓ TỔNG GIÁM ĐỐC THƯỜNG TRỰC
PERMANENT DEPUTY GENERAL DIRECTOR

Nơi nhận/ *Recipients:*

- Như trên/ *As above;*

- Lưu P. Kế toán/ *Archive: Accounting Department.*

TRẦN MINH TRÚC