



CÔNG TY CỔ
PHẦN ĐẦU
TƯ XÂY
DỰNG DÂN
DỰNG HÀ NỘI

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VIET NAM AUDITING AND EVALUATION COMPANY LIMITED
INDEPENDENT MEMBER OF LEA GLOBAL
Specialized in Auditing, Evaluation, Consultancy on Finance, Accounting and Tax

**HANOI CIVIL CONSTRUCTION INVESTMENT
JOINT STOCK COMPANY**

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/6/2026



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THE BOARD OF DIRECTORS' REPORT

We, members of Board of Directors of Hanoi Civil Construction Investment Joint Stock Company (hereinafter referred to as "the Company") present this Report together with the Company's reviewed Interim Financial Statements for the period from 01/01/2026 to 30/6/2026.

Board of Management and Board of Directors

Members of Board of Management and Board of Directors who held the Company for the period from 01/01/2026 to 30/6/2026 and to the date of this report, include:

Board of Management

Mr. Do Tien Loi	Chairman (Assigned on April 22, 2026)
Mr. Do Tien Loi	Chairman (Dismissed on April 22, 2026)
Mr. Phuong Kim Thao	Member
Mr. Tran Hong Tam	Member
Mr. Nguyen Dinh Long	Member
Mr. Doan Trinh Linh	Member

Board of Directors

Mr. Pham Tien Diep	Director - Legal representative of the Company
Mr. Tran Quang Khue	Deputy Director
Mr. Nguyen Binh Nam	Deputy Director

Responsibilities of the Board of Directors

Board of Directors of the Company is responsible for preparing Interim Financial Statements which give a true and fair view of the financial position, business performance and cash flows of the Company in the period, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements. In the preparation of these Interim Financial Statements, Board of Directors is required to:

- Select suitable accounting policies and then consistently apply them;
- Make judgments and estimates that are reasonable and prudent;
- Clearly assert whether applicable Vietnamese Accounting Standards are complied or not, and if there are any application of material misstatements that need to be disclosed and justified in these Interim Financial Statements or not;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Interim Financial Statements so as to minimize risks and frauds.

Board of Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the Interim Financial Statements comply with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements. Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

**HANOI CIVIL CONSTRUCTION INVESTMENT JOINT
STOCK COMPANY**

Address: No. 292 Van Chuong Alley, Kham Thien Street, Van
Mieu - Quoc Tu Giam Ward, Hanoi

THE BOARD OF DIRECTORS' REPORT

*enclosed to the Interim Financial Statements
for the period from 01/01/2026 to 30/6/2026*

THE BOARD OF DIRECTORS' REPORT

(continued)

The Board of Directors confirms that the Company has complied with the above requirements in preparing these Interim Financial Statements.

For and on behalf of the Board of Directors

HANOI CIVIL CONSTRUCTION INVESTMENT JOINT STOCK COMPANY



Pham Tien Diep

Director

Hanoi, August 12, 2026

No. 1408.08-26/BC-TC/VAE

Hanoi, August 14, 2026

**REPORT ON REVIEW
OF INTERIM FINANCIAL INFORMATION**

**To: The Shareholders
 The Board of Management and Board of Directors
 Hanoi Civil Construction Investment Joint Stock Company**

We have reviewed the accompanying Interim Financial Statements of Hanoi Civil Construction Investment Joint Stock Company (hereinafter referred to as "the Company"), *prepared on August 12, 2026 and set out on page 06 to page 34*, including: Interim Statement of Financial Position as at 30/6/2026, Interim Income Statement, Interim Cash Flow Statement for the 6-month period then ended and Notes to the Interim Financial Statements.

Respective responsibilities of the Board of Directors

The Board of Directors is responsible for the preparation and fair presentation of these Interim Financial Statements in accordance with the Vietnamese Accounting Standards, business accounting system and statutory regulations relevant to the preparation and fair presentation of Interim Financial Statements and for an internal control as determined as necessary for the preparation and fair presentation of Interim Financial Statements that are free from material misstatements, whether due to fraud or error.

Respective responsibilities of the Auditor

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of interim financial information performed by the independent auditor of the Company.

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

Conclusion

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 Company as at 30/6/2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting system and the relevant statutory requirements applicable to interim financial statements.

**REPORT ON REVIEW
OF INTERIM FINANCIAL INFORMATION**

(continued)

Emphasis of matter

As disclosed in Note VIII.1 to the Interim Financial Statements, the Company filed a lawsuit against Hanoi Bridge and Road Construction Investment Joint Stock Company with the People's Court of Hoan Kiem District, Hanoi, requesting the Court to resolve matters related to the Investment and Business Cooperation Contract and its signed appendices between the two companies. On November 06, 2024, the People's Court of Hoan Kiem District, Hanoi issued Judgment No. 46/2024KDTM-ST regarding the dispute over the Investment and Business Cooperation Contract. The Court ruled in favor of the Company's petition against the Bridge and Road Company concerning the "Dispute over the Investment and Business Cooperation Contract" related to the redistribution of profits from the E4 Yen Hoa apartment project, located in Yen Hoa Ward, Cau Giay District, Hanoi. On November 18, 2024, The Hanoi Bridge and Road Construction Investment Joint Stock Company filed an appeal against the entire judgment issued by the People's Court of Hoan Kiem District. On January 20, 2025, the People's Court of Hanoi issued Notice No. 55/2025/TBTL-VA regarding the acceptance of the appellate case.

On June 25, 2025, the People's Court of Hanoi issued Appellate Judgment No. 160/2025/KDTM-PT regarding the dispute over the Investment and Business Cooperation Contract. The Court ruled to uphold the First-Instance Commercial Judgment No. 46/2024/KDTM-ST dated November 06, 2024, issued by the People's Court of Hoan Kiem District, Hanoi. However, as of the issuance date of this report, the Company and the Hanoi Bridge and Road Construction Investment Joint Stock Company have not yet met to reach an agreement on the matters adjudicated by the Court. Therefore, the interim financial statements for the operating period from 01/01/2026 to 30/6/2026 do not reflect any adjustments related to the aforementioned court rulings.

Our conclusion is not affected by this matter.



Pham Hung Son

Deputy General Director

Audit Practice Registration Certificate

No. 0813-2023-034-1

For and on behalf of

VIETNAM AUDITING AND EVALUATION CO., LTD



Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30/6/2026

Unit: VND

ASSETS	Codes	Notes	30/6/2026	01/01/2026
A CURRENT ASSETS	100		531,582,445,670	575,076,557,446
I Cash and cash equivalents	110		25,882,540,699	55,845,563,615
1 Cash	111	V.1.	25,882,540,699	55,845,563,615
II Short-term financial investments	120		-	-
III Short-term receivables	130		90,628,405,010	106,085,071,023
1 Short-term trade accounts receivable	131	V.3.	51,243,096,842	67,269,318,414
2 Short-term advance payments to suppliers	132	V.4.	27,411,522,900	23,654,506,504
3 Other short-term receivables	135	V.5.	15,575,457,244	18,762,918,081
4 Provision for short-term doubtful debts	136	V.6.	(3,601,671,976)	(3,601,671,976)
IV Inventories	140	V.7.	405,524,348,840	411,180,899,555
1 Inventories	141		407,421,628,840	413,078,179,555
2 Allowances for inventories	142		(1,897,280,000)	(1,897,280,000)
V Short-term biological assets	150		-	-
VI Other current assets	160		9,547,151,121	1,965,023,253
1 Taxes and receivables to the State budget	163	V.14.	9,547,151,121	1,965,023,253
B NON-CURRENT ASSETS	200		380,532,969,870	365,426,375,333
I Long-term receivables	210		41,217,500,000	41,217,500,000
1 Long-term receivables	215	V.5.	41,217,500,000	41,217,500,000
II Fixed assets	220		71,407,871,617	50,288,314,419
1 Tangible fixed assets	221	V.8.	59,438,665,071	38,319,107,873
- Historical cost	222		113,445,368,677	90,992,836,881
- Accumulated depreciation	223		(54,006,703,606)	(52,673,729,008)
2 Intangible fixed assets	227	V.9.	11,969,206,546	11,969,206,546
- Historical cost	228		12,002,066,546	12,002,066,546
- Accumulated amortisation	229		(32,860,000)	(32,860,000)
III Long-term biological assets	230		-	-
IV Investment property	240	V.10.	224,027,211,412	230,000,991,358
- Historical cost	241		322,764,153,617	322,764,153,617
- Accumulated depreciation	242		(98,736,942,205)	(92,763,162,259)
V Long-term assets in progress	250		-	-
VI Long-term financial investments	260	V.2.	42,683,254,750	42,683,254,750
1 Investment in other entities	263		42,683,254,750	42,683,254,750
VII Other non-current assets	270		1,197,132,091	1,236,314,806
1 Long-term deferred expenses	271	V.11.	1,197,132,091	1,236,314,806
TOTAL ASSETS (280 = 100 + 200)	280		912,115,415,540	940,502,932,779

(Notes from page 11 to page 34 are an integral part of these Interim Financial Statements.)

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30/6/2026

(continue)

RESOURCES		Codes	Notes	30/6/2026	Unit: VND 01/01/2026 (Restated)
C	LIABILITIES	300		367,012,718,223	379,243,606,443
I	Current liabilities	310		267,992,083,143	287,263,077,340
1	Short-term trade accounts payable	311	V.12.	46,988,244,176	43,988,056,100
2	Short-term advance payments from customers	312	V.13.	30,229,446,447	46,990,817,409
3	Dividends and profits payable	313	V.15.	24,324,216,300	18,918,834,900
4	Taxes and amounts payable to State budget	314	V.14.	9,365,816	1,366,065,950
5	Payables to employees	315		4,725,712,660	6,771,391,035
6	Short-term accrued expenses	316	V.16.	13,017,470,188	13,866,947,367
7	Short-term deferred revenue	319	V.17.	6,667,682,329	7,413,862,470
8	Other short-term payables	320	V.19.	95,962,717,492	96,564,297,808
9	Short-term loans and obligations under finance	321	V.18.	10,696,487,849	14,436,492,265
10	Welfare and bonus fund	323		35,370,739,886	36,946,312,036
II	Non-current liabilities	330		99,020,635,080	91,980,529,103
1	Long-term deferred revenue	337	V.17.	71,023,586,030	64,242,554,425
2	Other long-term payables	338	V.19.	5,029,049,050	4,769,974,678
3	Long-term loans and obligations under finance	339	V.18.	22,968,000,000	22,968,000,000
D	EQUITY	400		545,102,697,317	561,259,326,336
1	Contributed capital	411	V.20.	270,269,070,000	270,269,070,000
-	Ordinary shares with voting right	411a		270,269,070,000	270,269,070,000
2	Development and investment fund	418		27,108,439,770	24,200,097,072
3	Retained earnings	420		247,725,187,547	266,790,159,264
-	Retained earnings accumulated to prior year	420a		232,135,069,834	234,065,047,364
-	Retained earnings of current period	420b		15,590,117,713	32,725,111,900
TOTAL RESOURCES (440=300+400)		440		912,115,415,540	940,502,932,779

Approved, August 12, 2026

HANOI CIVIL CONSTRUCTION INVESTMENT JOINT STOCK COMPANY

Prepared by

Chief Accountant

Director

Ngo Thi Thanh Thuy

Nguyen Thi Thu Thuy



Pham Tien Diep

(Notes from page 11 to page 34 are an integral part of these Interim Financial Statements.)

Form B 02a - DN

INTERIM INCOME STATEMENT
For the period from 01/01/2026 to 30/6/2026

Items	Codes	Notes	Unit: VND	
			From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025 (Restated)
1 Revenue from goods sold and services rendered	01	VI.1.	99,970,763,537	35,135,966,729
2 Deductions	02		-	-
3 Net revenue from goods sold and services rendered (10=01-02)	10		99,970,763,537	35,135,966,729
4 Cost of goods sold	11	VI.2.	71,735,817,584	24,776,921,615
5 Gross profit from goods sold and services rendered (20=10-11)	20		28,234,945,953	10,359,045,114
6 Gain/Loss from disposal of investment properties	21		-	-
7 Financial income	22	VI.3.	225,468,906	7,640,118
8 Financial expense	23	VI.4.	-	309,836,189
In which: Interest expense	24		-	308,685,506
9 Selling expenses	25	VI.7.	530,992,501	-
10 General administration expense	26	VI.7.	7,186,363,713	6,463,404,736
11 Net profit from operations {30=20+(21-22)-(25+26)}	30		20,743,058,645	3,593,444,307
12 Other income	31	VI.5.	4,432,063,792	4,699,468,832
13 Other expenses	32	VI.6.	4,886,844,462	2,845,793,794
14 Other profit (40=31-32)	40		(454,780,670)	1,853,675,038
15 Total profit before tax (50=30+40)	50		20,288,277,975	5,447,119,345
16 Current corporate income tax expense	51	VI.9.	4,698,160,262	1,108,307,594
17 Deferred corporate income tax expense	52		-	-
18 Profit after corporate income tax (60=50-51-52)	60		15,590,117,713	4,338,811,751
19 Basic earning per share	70	VI.10.	577	140

Approved, August 12, 2026

HANOI CIVIL CONSTRUCTION INVESTMENT JOINT STOCK COMPANY

Prepared by



Ngo Thi Thanh Thuy

Chief Accountant



Nguyen Thi Thu Thuy

Director



Pham Tien Diep

(Notes from page 11 to page 34 are an integral part of these Interim Financial Statements.)

INTERIM CASH FLOW STATEMENT

(Under direct method)

For the period from 01/01/2026 to 30/6/2026

Unit: VND

Items	Codes	Notes	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025 (Restated)
I. Cash flow from operating activities				
1. Sales of goods and services and other income	01		113,768,615,339	65,300,190,254
2. Payment to suppliers of goods and services	02		(78,900,780,769)	(101,067,280,923)
3. Payment to employees	03		(16,404,066,969)	(19,181,947,937)
4. Interest paid	04		(252,533,844)	(308,685,506)
5. Corporate income tax paid	05		(9,468,629,984)	(3,580,488,689)
6. Other cash inflows from operating activities	06		7,721,776,520	9,163,287,064
7. Other cash outflows from operating activities	07		(24,306,771,843)	(10,666,177,912)
Net cash flow from operating activities	20		(7,842,391,550)	(60,341,103,649)
II. Cash flow from investment activities				
1. Payment for purchase and construction of fixed assets and other non-current assets	21		-	(41,818,182)
2. Proceeds from proposals of fixed assets and other non-current assets	22		-	1,205,242,101
3. Interest earned, dividends and profits received	27		-	2,410,960
Net cash flow from investment activities	30		-	1,165,834,879
III Cash flow from financial activities				
1. Proceeds from borrowing	33		10,696,487,849	36,175,018,788
2. Repayment of borrowing principal	34		(14,436,492,265)	-
3. Dividends and profit paid to owners	36		(18,380,626,950)	-
Net cash flow from financial activities	40		(22,120,631,366)	36,175,018,788
Net cash flow in the period (50 = 20+30+40)	50		(29,963,022,916)	(23,000,249,982)
Opening cash and cash equivalents	60		55,845,563,615	38,174,754,287
Closing cash and cash equivalents (50+60+61)	70	V.1	25,882,540,699	15,174,504,305

Approved, August 12, 2026

HANOI CIVIL CONSTRUCTION INVESTMENT JOINT STOCK COMPANY

Prepared by

Chief Accountant

Director

Ngo Thi Thanh Thuy

Nguyen Thi Thu Thuy



Pham Tien Diep

NOTES TO INTERIM FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

I. Business highlights

1. Form of ownerships

Hanoi Civil Construction Investment Joint Stock Company, trading name is HANOI CIVIL CONSTRUCTION INVESTMENT JOINT STOCK COMPANY (hereinafter referred to as "Company"), was established and operated under Business Registration Certificate No. 0103018181 dated 02/7/2007 issued by the Department of Planning and Investment of Hanoi City. The Company has changed its Business Registration Certificate 13 times.

According to the 13th amended Business Registration Certificate issued by the Hanoi Department of Planning and Investment on 23/8/2023, the Company's charter capital is **VND 270,269,070,000** *(In words: Two hundred seventy billion, two hundred sixty-nine million, seventy thousand VND./.)*

The Company's shares have been registered for trading on the UPCOM market (the Unlisted Public Company Market) operated by the Hanoi Stock Exchange under the ticker symbol as XDH.

2. Business specializations

The company operates in the field of construction and real estate business.

3. Principal activities

The company primarily operates in the following areas:

- Construction of industrial, civil and residential works;
- Construction of technical infrastructure works, road traffic works, medium and small irrigation works;
- Construction and installation of power lines and transformer stations up to 35KV;
- Construction and installation of equipment and machinery for works;
- Real estate business, land use rights of owners, users or lessees;

The Company's headquarters is at: No. 292 Van Chuong Alley, Kham Thien Street, Van Mieu - Quoc Tu Giam Ward, Hanoi

4. Business cycle

Depending on business activities, the Company's normal operating cycle is either not more than 12 months or exceeds 12 months, as follows:

- For real estate investment activities, the Company's normal operating cycle exceeds 12 months.
- For other operating activities, the Company's normal operating cycle is not more than 12 months.

5. Employees

The number of employees as at 30/6/2026 is 134 people (As at 31/12/2025 is 139 people).

6. Comparability of information on the Interim Financial Statements

The comparative figures are taken from the Financial Statements for the fiscal year ended December 31, 2025 and the Interim Financial Statements for the accounting period from 01/01/2025 to 30/6/2025 of Hanoi Civil Construction Investment Joint Stock Company, which have been audited and reviewed by Vietnam Auditing and Valuation Co., Ltd. Certain figures of the previous reporting period have been reclassified to ensure comparability with the figures of this period, as presented in Note VIII.5 of the Notes of Interim Financial Statement.

II. Accounting period, currency used in accounting

1. Accounting period

The Company's accounting period begins on 01/01 and ends on 31/12 of the calendar year.

This interim financial report is prepared for the period from 01/01/2026 to 30/6/2026.

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

2. Currency used in accounting

The currency used in accounting is Vietnam dong (“VND”) accounted for under the historical cost convention in accordance with Vietnamese accounting standards, corporate accounting system and legal regulations relevant to the preparation and fair presentation of Interim Financial Statements.

The accompanying interim financial statements are not intended to present the interim financial position, interim results of operations, or interim cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

III. Applied accounting standards and system

1. Applied accounting standards and system

The Company applies the Vietnamese Accounting Standards and the Accounting Regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance guiding the accounting regime for enterprises.

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company's Interim Financial Statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Vietnamese Accounting regime for enterprises and relevant legal regulations to the preparation and presentation of the Interim Financial Statements.

3. Application of new accounting guidance

New Guidance on the Corporate Accounting Regime

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC (“Circular 99”) guiding the accounting regime for enterprises. This Circular is effective for fiscal years beginning on or after January 1, 2026. Circular 99 replaces the regulations on the accounting regime for enterprises promulgated under Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014. The Board of Directors has applied Circular 99 in preparing and presenting the interim financial statements for the period from 01/01/2026 to 30/6/2026.

IV. Applied accounting policies, accounting estimates, and relevant legal regulations

1. Accounting estimates

The preparation of Interim Financial Statements in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Financial Statements requires the Board of Directors to make reasonable estimates calculations and assumptions that affect the reported amounts of liabilities, assets and the presentation of liabilities and contingent assets as at the date of the Interim Financial Statements, as well as the reported amounts of revenue and expenses throughout the operating period. Although accounting estimates are made to the best knowledge of the Board of Directors, the actual amounts incurred may differ from the estimates or assumptions made.

2. Principle for recognizing Cash

Cash include cash on hand, demand deposits that are highly liquid, readily convertible to cash, and subject to insignificant risk of changes in value.

3. Principles for accounting financial investments

Investments in equity instruments of other entities

Investments in equity instruments of other entities represent investments in equity instruments but the Company does not have control, joint control or significant influence over the investee.

NOTES TO INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

Investments in equity interests in other entities are measured at cost less any impairment allowance (if any).

Allowance for impairment of investments

An allowance for impairment of investments in other entities is recognized when the investee incurs losses or when the investment is impaired, resulting in the Company being at risk of losing its invested capital.

4. Accounting principle of accounts receivable

Receivables are presented at net book value less Provision for doubtful and bad debts.

Receivables are classified as ruled below:

- Trade accounts receivable, which comprise receivables of commercial nature incurred from purchasing-selling transactions between the Company and buyers who are independent from the Company.
- Other receivables comprise non-commercial receivables unrelative to purchasing-selling transactions.

Provisions for doubtful debts are made for receivables that are past due or for receivables where the debtor is unlikely to settle due to liquidation, bankruptcy, or similar financial difficulties.

An allowance for doubtful debts is recognized for each doubtful receivable based on the estimated loss that may be incurred

5. Principle for recognizing inventories

Inventories are stated at the lower of cost and net realizable value. The historical cost of inventories includes direct materials, direct labor and those general production costs (if any) incurred in bringing the inventories to their present location and condition.

Inventories are real estate purchased or constructed for sale in the normal course of the Company's operations, not for lease or for capital appreciation, determined on the basis of the lower cost to bring each product to their present location and condition and net realizable value. The cost of real estate inventory include: land use fees and land development costs, construction costs payable to contractors, interest expenses, design consulting costs, site clearance and compensation costs, consulting fees, land transfer tax, general construction management costs and other related costs.

Inventories are determined using the weighted average method and accounted for by perpetual method. Net realizable value is determined as the estimated selling price of inventories during the normal business period minus the estimated costs to complete and sell them.

Provision for inventory obsolescence is recognized when inventories are damaged, obsolete, of inferior quality, or when the carrying amount of inventories exceeds their net realizable value as at the date of the Interim Financial Statements.

6. Principle for tangible fixed asset recognition and depreciation

Tangible fixed assets are presented at historical cost, accumulated depreciation, and carrying amount.

The historical cost of tangible fixed assets acquired through purchase comprises the purchase price together with all directly attributable costs necessary to bring the asset to the location and condition required for it to be capable of operating in the manner intended by the Company.

The historical cost of tangible fixed assets constructed or manufactured by the Company includes construction costs, actual production costs incurred, installation and trial run costs, and other directly attributable costs necessary to bring the asset to the location and condition required for it to be capable of operating.

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

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

<i>Categories</i>	<i>Useful life (year)</i>
Buildings, structures	05 - 45
Machinery, equipment	03 - 10
Means of transportation	05 - 10
Management equipment and tools	03 - 05
Other fixed assets	04 - 05

Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds from disposal and the carrying amount of the assets, and are recognized in the Interim Income Statement.

7. Principle for intangible fixed asset recognition and amortization

Intangible fixed assets are presented at historical cost, accumulated amortization, and carrying amount.

The historical cost of intangible fixed assets comprises all expenditures incurred by the Company to acquire such assets up to the time the assets are brought to the condition necessary for them to be capable of operating in the manner intended by the Company.

Company's intangible fixed assets were the Company's logo land use rights.

Land use rights

Intangible fixed assets represent land use rights and are stated at cost less accumulated amortization. Land use rights are amortized on a straight-line basis over the term of the land use rights.

The Company's logo

The Company's logo is amortized using the straight-line method over a period of five years. The logo has been fully amortized in prior accounting periods.

8. Principles of recognition and depreciation of investment property

Principles of recognition of investment property

Investment properties of the Company are land use rights, right to building, a part of building or infrastructure under possession of the Company or under finance lease to be used to gain benefits from lease or appreciation. Investment properties are stated at historical cost less accumulated depreciation. The cost of investment properties is the total cost that the Company has to pay or the reasonable amount of the consideration given to exchange to acquire the investment properties up to the time of purchase or completion of construction.

Subsequent expenditure relating to an investment property that has already been recognised should be recorded into expenses, except when it is probable that future economic benefits will flow to the enterprise in excess of the originally assessed standard of performance of the existing investment property, then an increase in the cost of the investment property shall be recorded.

Upon the disposal or liquidation of investment property, its cost and accumulated depreciation are derecognized, and the resulting gain or loss is presented on a net basis under the caption "Gain/(Loss) on disposal and liquidation of investment property" in the Interim Statement of Profit or Loss

Transfers from owner-occupied property or inventories to investment property are made only when the owner ceases to occupy the property and begins to lease it out under an operating lease, or upon completion of the construction phase.

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

Transfers from investment property to owner-occupied property or inventories are made only when the owner commences owner-occupation of the property or begins development for sale. Transfers from investment property to owner-occupied property or inventories do not change the property's cost or carrying amount at the date of transfer.

Investment properties held for rental are depreciated using the straight-line method over their estimated useful lives. The estimated useful lives of investment properties are as follows:

<i>Categories</i>	<i>Years</i>
Infrastructure	30

9. Principle for recognizing deferred expenses

Deferred expenses consist of actual expenses incurred but related to the business performance of many accounting periods. The Company's deferred expenses are corporate income tax provisionally paid according to payment progress, asset repair costs and brokerage fees.

Provisional corporate income tax is recorded on the basis of the tax amount payable to the State Budget related to the provisional payment according to the progress of the projects that the Company is implementing. This amount will be recorded in the current corporate income tax expense of the accounting period when the project is completed.

Large asset repair costs are allocated to expenses on the Income Statement a straight-line basis over 3 years.

Deferred brokerage costs comprise all brokerage costs incurred by the Company in connection with the sale of apartments under development and are amortized when revenue from the sale of such apartments is recognized.

10. Accounting principles for trade payables

Trade payables represent obligations arising from the purchase of goods, services, or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

11. Accounting principles for dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

12. Accounting principles for borrowings

Borrowings are stated at historical cost, which comprises the proceeds received net of directly attributable transaction costs. Loans are monitored by details of each item and due date.

13. Principle for recognition and capitalization of borrowing costs

Borrowing costs comprise interest expenses and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognized as expenses in the statement of profit or loss in the period in which they are incurred, unless they are capitalized in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the acquisition, construction, or production of assets that require a substantial period of time to be made ready for their intended use or sale are capitalized as part of the cost of such assets until the completion of the major activities necessary to prepare the assets for use or sale. Income earned from the temporary investment of specific borrowings pending their utilization for the acquisition of qualifying assets is deducted from the borrowing costs eligible for capitalization.

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

14. Principle for recognizing accrued expense

Accrued expenses consist of provisions for technical infrastructure costs, construction costs, are actual expenses incurred in the reporting period but unpaid because no invoice was available or accounting documents are missing, being recognized in operating expenses of the reporting period and payables that have not incurred because goods, services are not recognized but accrued into operating expenses in the period to secure there will be no abnormal variance in operating expenses when they actually incur, being reflected as a provision for payables.

The company only deducts costs in advance to provisionally calculate the cost price for completed construction items that are determined to be sold during the period. The accrued expense are the costs that are included in the investment and construction estimates but do not have enough records and documents to accept the volume. The amount of accrued expense must correspond to the cost price norm calculated according to the total estimated cost of the project determined to be sold.

15. Principles of recognizing deferred revenue

Deferred revenue is the amounts received in advance of real estate business activities and the leasing of premises relating to multiple accounting periods. The Company recognises deferred revenue in proportion to its obligations that the Company will have to fulfill in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognised in the Income statement for the period corresponding to the portion that meets the revenue recognition conditions.

16. Principle for recognizing owner's equity

Contributed capital is recognized based on the actual amounts contributed by shareholders.

Ordinary shares

Ordinary shares with voting rights are recorded at par value. Shares issued to increase charter capital are recognized at the actual proceeds received corresponding to the par value of successfully issued shares.

Profit distribution

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

Dividends declared and paid from undistributed profits are determined based on the approval of shareholders at the Annual General Meeting.

17. Principle and method of recognizing revenue, other income

Construction revenue

When the outcome of a construction contract can be estimated reliably and the completed work has been certified by the customer, contract revenue and the related contract costs are recognized in proportion to the portion of work completed and certified by the customer during the period.

Increases and decreases in construction volume, compensation and other revenues are only recorded as revenue when agreed with customers.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs incurred that are probable of being recovered.

Revenue from real estate sales

Revenue from selling real estate invested by the Company is recognized when all five (5) following conditions are simultaneously satisfied:

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

- The real estate has been fully completed and handed over to the buyer, the Company has transferred the risks and benefits associated with the ownership of the real estate to the buyer;
- The enterprise no longer holds the right to manage the real estate as the real estate owner or the right to control the real estate;
- Revenue is determined relatively reliably;
- The company has obtained or will obtain economic benefits from the real estate sale transaction;
- It is possible to determine the costs related to the property sale transaction.

Revenue from services rendered

Revenue from a service transaction is recognized when the outcome of such transaction is determined reliably. In case such transaction of services rendered is related to many periods, the revenue is recognized in the period corresponding to the completed work item as at the date of Financial Statements for such period. Revenue from service provision is determined when it satisfies all the four (4) conditions below:

- Turnover is determined with relative certainty. In case the contract specifies that buyers have the right to return services that were bought under specific terms, the revenue is only recognized when these specific terms no longer exist and the buyers have no right to return services rendered;
- It is possible to obtain economic benefits from the service provision transaction;
- The work volume completed on the cut-off date of the Financial Statements can be determined; and
- The costs incurred from the transaction and the costs of its completion can be determined.

Revenue from operating property leases

Revenue from operating property leases is recognized using the straight-line method over the lease term. Advance lease payments for multiple periods are allocated to revenue in proportion to the lease term.

Interest income

Interest amounts are recognized on accrual basis, being determined on balances of deposits and actual interest rate in the period.

Other income

Other income represents earnings from non-recurring activities outside the Company's principal revenue-generating operations.

18. Accounting principles for cost of goods sold

Cost of sales and services rendered comprises the cost of construction activities, properties sold, and services rendered during the period, and is recognized in accordance with the related revenue recognized in the period.

19. Accounting principles for selling expenses and general and administrative expenses

Selling expenses

Selling expenses comprise real estate brokerage costs incurred directly in connection with the sale of properties and are recognized as expenses in the period in which they are incurred on the accrual basis.

General and administrative expenses

General and administrative expenses represent costs incurred in connection with the Company's overall management activities, not directly related to sales or production, and are recognized as expenses in the period incurred on an accrual basis.

NOTES TO INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

20. Tax liabilities

Value added tax (VAT)

The Company declares and calculates VAT under the guidelines of current value added tax law.

Corporate income tax

Corporate income tax presents the total amount of current tax payable.

Current corporate income tax expense is calculated based on taxable income for the period. Taxable income differs from profit before tax presented in the Statement of Profit or Loss because taxable income excludes items of income or expenses that are taxable or deductible in other periods (including any carried-forward tax losses, if applicable) and also excludes items that are non-taxable or non-deductible.

The Company applies corporate income tax rate at 20% on taxable profit.

The determination of taxable income and tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and its ultimate determination depends on the results of tax authorities' examination.

Other taxes

Other taxes are declared and paid to local tax authorities in accordance with the prevailing tax law in Vietnam.

21. Basic earnings per share

Basic Earnings per share is calculated by dividing the net profit attributable to shareholders who own ordinary share of the Company (after deducting the bonus and welfare fund and reward fund for the Executive Management) by the weighted average number of ordinary shares outstanding during the period.

22. Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common control or under common significant influence. Related parties can be enterprises or individual, including close member of their families.

23. Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment) that is subject to risks and returns that are different from those of other business segments. The Board of Directors believes that the Company's principal activities are construction and real estate trading and mainly operate in one geographical segment of Vietnam. Therefore, the Company does not present segment reports by business segment and by geographical segment of Vietnam Accounting Standard No. 28 - Segment reporting

V. Additional information of items presented in Interim Statement of Financial Position

1. Cash

	30/6/2026	01/01/2026
	VND	VND
Cash on hand	899,513,715	1,046,801,711
Cash in bank	24,983,026,984	54,798,761,904

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch	14,528,782,737	49,695,265,843
Military Commercial Joint Stock Bank – Dien Bien Phu Branch	4,323,261,469	508,246,226
Asia Commercial Joint Stock Bank – Trung Hoa Transaction Office	4,496,361,688	2,445,067,114
Other demand deposits at commercial banks	1,634,621,090	2,150,182,721
Total	25,882,540,699	55,845,563,615

2. Financial investments

Investment in other entities

	30/6/2026 VND		01/01/2026 VND	
	Historical cost	Provision	Historical cost	Provision
Saigon - Hanoi Commercial Joint Stock Bank (*)	34,130,000	-	34,130,000	-
Ha Thanh Urban Development Investment Joint Stock Company (**)	55,000,000	-	55,000,000	-
Van Xuan Urban Development Investment Joint Stock Company (**)	38,176,129,750	-	38,176,129,750	-
Mai Dong State-owned One Member Limited Liability Company (**)	4,417,995,000	-	4,417,995,000	-
Total	42,683,254,750	-	42,683,254,750	-

(*) As at 30/6/2026, the Company owns 22,716 shares of Saigon - Hanoi Commercial Joint Stock Bank. The fair value of the investment is VND 307,801,800 determined by the closing price of SHB shares listed on the HOSE exchange on 30/6/2026, which is VND 13,550/share.

(**) All of the investments have undetermined fair value due to the lack of transaction price or insufficient information necessary to assess fair value. The fair value of these investments may differ from their carrying amounts.

3. Trade accounts receivable

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Provision amount	Carrying amount	Provision amount
<i>a) Short-term</i>				
Hanoi City Cultural and Social Construction Investment Project Management Board	-	-	3,037,408,328	-
Tran Hong Tam	-	-	1,473,500,000	-

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JOINT STOCK COMPANY**

Address: No. 292 Van Chuong Alley, Kham Thien Street,
Van Mieu - Quoc Tu Giam Ward, Hanoi

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

Urban Infrastructure	13,063,922,235	-	24,075,468,650	-
Development Investment Corporation (UDIC) – One Member Limited Liability Company				
Others	38,179,174,607	(3,601,671,976)	38,682,941,436	(3,601,671,976)
Total	51,243,096,842	(3,601,671,976)	67,269,318,414	(3,601,671,976)

b) Trade accounts receivables from related parties: Details are presented in Note VIII.3.

4. Advances to suppliers

	30/6/2026 VND	01/01/2026 VND
<i>Short-term</i>		
Hanoi Beijing Construction Joint Venture Company	3,809,278,012	3,809,278,012
Hai Van Construction Investment Joint Stock Company	3,866,857,700	3,866,857,700
Thanh Ngoc Construction Development Investment JSC	-	384,334,900
Vu Van Hai	6,650,000,000	6,650,000,000
Others	13,085,387,188	8,944,035,892
Total	27,411,522,900	23,654,506,504

5. Other receivables

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Provision amount	Carrying amount	Provision amount
<i>a) Short-term</i>	15,575,457,244	-	18,762,918,081	-
Advances	8,483,056,284	-	8,033,125,755	-
Other receivables	1,342,400,960	-	1,347,506,922	-
Others	1,342,400,960	-	1,347,506,922	-
Hanoi Bridge and Road Construction Investment Joint Stock Company	5,750,000,000	-	5,750,000,000	-
Others	-	-	3,632,285,404	-
<i>b) Long-term</i>	41,217,500,000	-	41,217,500,000	-
Deposits, collaterals	41,217,500,000	-	41,217,500,000	-
Hanoi Department of Planning and Investment (1)	41,207,500,000	-	41,207,500,000	-
Chu Duc Thang	10,000,000	-	10,000,000	-
Total	56,792,957,244	-	59,980,418,081	-

(1) Long-term deposit at the Hanoi Department of Planning and Investment (now the Department of Finance) for the implementation of projects at land plot E2 Yen Hoa, CT02B Nam Thang Long, and No. 202 Buoi Street.

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

6. Bad debts

	30/6/2026 VND		01/01/2026 VND	
	Historical cost	Amount recoverable	Historical cost	Amount recoverable
Total amount of receivables overdue but unrecoverable				
<i>Trade receivables</i>				
Department of Transport of Dien Bien Province	1,276,010,383	-	1,276,010,383	-
Hai Ba Trung District Project Management Board	1,100,105,073	-	1,100,105,073	-
Duc Thinh Construction Joint Stock Company	1,225,556,520	-	1,225,556,520	-
Total	3,601,671,976	-	3,601,671,976	-

7. Inventories

	30/6/2026 VND		01/01/2026 VND	
	Historical cost	Provision	Historical cost	Provision
Materials, supplies	2,057,631,200	(1,897,280,000)	2,057,631,200	(1,897,280,000)
Work-in-progress (*)	405,363,997,640	-	411,020,548,355	-
Total	407,421,628,840	(1,897,280,000)	413,078,179,555	(1,897,280,000)

(*) Work-in-progress production and business costs include the ongoing costs of the Yen Hoa Technical Infrastructure Project, the CT02B Nam Thang Long High-Rise Residential Building, the An Hong Technical Infrastructure Project (internal roads, greenery, drainage systems, etc.), the project in An Hong Commune - Hai Phong, and other construction works for which the Company serves as the contractor.

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

8. Increase, decrease tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Means of transportation	Management equipment	Other fixed assets	Total
<i>Historical cost</i>						
Balance as at 01/01/2026	62,011,118,879	18,879,312,815	3,654,951,753	626,681,392	5,820,772,042	90,992,836,881
Construction completed	22,452,531,796	-	-	-	-	22,452,531,796
Balance as at 30/06/2026	84,463,650,675	18,879,312,815	3,654,951,753	626,681,392	5,820,772,042	113,445,368,677
<i>Accumulated depreciation</i>						
Balance as at 01/01/2026	23,744,568,658	18,879,312,815	3,654,951,753	574,123,740	5,820,772,042	52,673,729,008
Depreciation in this period	1,318,506,558	-	-	14,468,040	-	1,332,974,598
Balance as at 30/06/2026	25,063,075,216	18,879,312,815	3,654,951,753	588,591,780	5,820,772,042	54,006,703,606
<i>Carrying amount</i>						
As at 01/01/2026	38,266,550,221	-	-	52,557,652	-	38,319,107,873
As at 30/06/2026	59,400,575,459	-	-	38,089,612	-	59,438,665,071

Historical prices of fixed assets at the end of the period fully depreciated but still in use at 30/6/2026: VND 37,454,330,442 (as at 31/12/2025 is VND 37,454,330,442).

* Details of intangible fixed assets with original cost equal to or greater than 10% of the total value of intangible fixed assets:

Name of fixed asset

Historical cost	VND
	53,031,174,620
	22,452,531,796
	75,483,706,416

L2 Yen Hoa underground parking facility

Building at 202 Buoi Street

Total



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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

9. Increase, decrease in intangible fixed assets

Items	Land use rights	Company logo	Unit: VND
			Total
Historical cost			
Balance as at 01/01/2026	11,969,206,546	32,860,000	12,002,066,546
Balance as at 30/6/2026	11,969,206,546	32,860,000	12,002,066,546
Accumulated amortization			
Balance as at 01/01/2026	-	32,860,000	32,860,000
Balance as at 30/6/2026	-	32,860,000	32,860,000
Carrying amount			
As at 01/01/2026	11,969,206,546	-	11,969,206,546
As at 30/6/2026	11,969,206,546	-	11,969,206,546

Historical cost of fixed assets that have been fully depreciated but still in use at 30/6/2026: VND 32,860,000 (as at 31/12/2025: VND 32,860,000).

*) Details of intangible fixed assets with original cost equal to or greater than 10% of the total value of intangible fixed assets:

Name of fixed asset	Historical cost VND
Right to use the service floor at E4 Yen Hoa	3,409,658,976
Right to use the basement floor at E4 Yen Hoa	1,593,188,607
Right to use the service floor at G3AB Yen Hoa	4,669,087,853
Right to use the service floor at E3 Yen Hoa	1,213,342,804
Total	10,885,278,240

10. Increase, decrease investment property

Investment property held to earn rentals

Items	01/01/2026	Increase during the period	Decrease during the period	Unit: VND
				30/6/2026
Historical cost	322,764,153,617	-	-	322,764,153,617
Rental service floor	322,764,153,617	-	-	322,764,153,617
Accumulated amortization	92,763,162,259	5,973,779,946	-	98,736,942,205
Rental service floor	92,763,162,259	5,973,779,946	-	98,736,942,205
Carrying amount	230,000,991,358	5,973,779,946	-	224,027,211,412
Rental service floor	230,000,991,358	5,973,779,946	-	224,027,211,412

*) Details of investment property with original cost equal to or greater than 10% of the total value of investment property:

Name of investment property	Historical cost VND
Service floor area for lease at G3AB Yen Hoa	61,034,396,251
Service floor area for lease at E4 Yen Hoa	104,147,549,560

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

Basement floor area at E4 Yen Hoa	48,663,719,907
Basement floor area at E2 Yen Hoa	72,179,225,145
Total	<u>286,024,890,863</u>

Fair value of investment property

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment Property, the fair value of investment property as at 30/6/2026 must be presented. However, the Company has not yet determined this fair value, so the fair value of investment property as at 30/6/2026 has not been presented in the Notes to the interim financial statements. The Company must hire an independent consulting company to assess the fair value of investment property. Currently, the Company has not found a suitable consulting company to perform this work.

11. Deferred expenses

	30/6/2026	01/01/2026
	VND	VND
<i>Long-term</i>		
Repair costs	201,894,342	403,788,681
Brokerage fees	196,687,498	-
Provisional corporate income tax payment according to collection progress	798,550,251	832,526,125
Total	<u>1,197,132,091</u>	<u>1,236,314,806</u>

12. Trade account payables

	30/6/2026	01/01/2026
	VND	VND
<i>a) Short-term</i>		
HDT Hanoi Trading and Construction Co., Ltd.	283,767,840	4,894,039,250
HDT Tay Ho Trading and Construction Co., Ltd.	10,113,017,648	-
Others	36,591,458,688	39,094,016,850
Total	<u>46,988,244,176</u>	<u>43,988,056,100</u>

b) Trade account payables are related parties: Details are presented in Note VIII.3.

13. Advances from customers

	30/6/2026	01/01/2026
	VND	VND
<i>Short-term</i>		
Tay Ho District Construction Investment Project Management Board	5,512,115,000	20,124,039,000
National Archives Center I	12,816,842,773	12,816,842,773
Ba Dinh District Construction Investment Project Management Board	-	13,857,208,000
Ba Dinh Ward Investment and Infrastructure Project Management Board	11,734,758,000	-
Others	165,730,674	192,727,636
Total	<u>30,229,446,447</u>	<u>46,990,817,409</u>

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

14. Taxes and payable to State budget

	01/01/2026	Amount payable	Amount paid	Unit: VND 30/6/2026
a) Payables				
Short-term				
Output Value added tax	-	3,737,632,825	3,737,632,825	-
Corporate income tax	1,356,022,801	4,664,184,388	6,020,207,189	-
Personal income tax	10,043,149	1,007,693,966	1,008,371,299	9,365,816
Land and housing tax and rental	-	6,058,164,530	6,058,164,530	-
Total	1,366,065,950	15,467,675,709	16,824,375,843	9,365,816
b) Receivables				
Short-term				
Output Value added tax	1,965,023,253	-	4,133,705,073	6,098,728,326
Corporate income tax	-	-	3,448,422,795	3,448,422,795
Total	1,965,023,253	-	7,582,127,868	9,547,151,121

15. Dividends and profits payable

	30/6/2026 VND	01/01/2026 (Restated) VND
Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company	10,484,583,300	8,154,675,900
Others	13,839,633,000	10,764,159,000
Total	24,324,216,300	18,918,834,900

16. Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term		
Advance payment for An Hong construction	13,017,470,188	13,866,947,367
Total	13,017,470,188	13,866,947,367

17. Deferred revenue

	30/6/2026 VND	01/01/2026 VND
a) Short-term		
Rent premises received in advance	6,667,682,329	7,413,862,470
b) Long-term		
Revenue received in advance from real estate business (*)	71,023,586,030	64,242,554,425
Total	77,691,268,359	71,656,416,895

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

(*) Real Estate revenue of E2 Yen Hoa, M1 Yen Hoa, An Hong construction reflects the amount collected from customers who bought houses according to the payment schedule specified in the contract, recorded on the basis of the amount collected and financial invoices issued.

18. Loans

	30/6/2026	Increase	Decrease	Unit: VND 01/01/2026
a) Short-term loans	10,696,487,849	10,696,487,849	14,436,492,265	14,436,492,265
Vietnam Joint Stock Commercial Bank for Investment and Development (1)	10,696,487,849	10,696,487,849	14,436,492,265	14,436,492,265
b) Long-term loans	22,968,000,000	-	-	22,968,000,000
Van Xuan Investment Urban Development Joint Stock Company (2)	22,968,000,000	-	-	22,968,000,000
Total	33,664,487,849	10,696,487,849	14,436,492,265	37,404,492,265

(1) Loan from Vietnam Joint Stock Commercial Bank for Investment and Development - Hanoi Branch under credit limit contract No. 01/2026/134675/HDTD dated May 18, 2026, credit limit is VND 120 billion, credit limit period is 12 months from the date of signing the contract, loan term and interest rate are specified in each specific credit contract, collateral according to real estate mortgage contract No. 01/2022/13467/HDBD notarized number 2698, book No. 01/2022-TP/CC-SCC/HDGD signed on December 22, 2022. Loan purpose: opening L/Cs, issuing guarantees for the Company's construction and installation activities, and financing the short-term revenue-generating project, namely the commercial housing construction project at Dong Kenh Area, Le Sang Hamlet, An Hong Commune, An Duong District, Hai Phong City.

(2) The loan to Van Xuan Investment Urban Development Joint Stock Company has no interest, no term, and no collateral. The purpose of the loan is to implement the Tan Thanh - Hai Phong New Urban Area project.

19. Other payables

	30/6/2026	01/01/2026 (Restated)
	VND	VND
a) Short-term	95,962,717,492	96,564,297,808
Trade union fees	54,899,724	-
Credit balance of a/c 141 (Unpaid enterprises' advance payment)	4,383,443,772	5,097,974,520
Credit balance of a/c 138	1,564,950,708	1,549,000,000
Hanoi Bridge and Road Construction Investment JSC	1,549,000,000	1,549,000,000
Others	15,950,708	-
Other payables	89,742,333,288	89,742,333,288
Joint venture interest payable	10,248,867,669	10,248,867,669
Hanoi Bridge and Road Construction Investment JSC (1)	27,000,000,000	27,000,000,000
Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company (2)	29,082,282,077	29,082,282,077
Hanoi Beijing Construction Joint Venture Company (3)	13,144,989,500	13,144,989,500

**HANOI CIVIL CONSTRUCTION INVESTMENT
JOINT STOCK COMPANY**

Address: No. 292 Van Chuong Alley, Kham Thien Street,
Van Mieu - Quoc Tu Giam Ward, Hanoi

INTERIM FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/6/2026

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

Mai Dong Company Limited (4)	6,280,926,617	6,280,926,617
Others	3,985,267,425	3,985,267,425
Short-term collaterals, deposits	217,090,000	174,990,000
b) Long-term	5,029,049,050	4,769,974,678
Long-term collaterals, deposits	5,029,049,050	4,769,974,678
Total	100,991,766,542	101,334,272,486

(1) Profit sharing payable of E4 Yen Hoa project.

(2) Business cooperation with Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company to implement CT 02B Nam Thang Long Project.

(3) Advance payment from Hanoi Beijing Construction Joint Venture Company to implement Thanh Liem Cement Factory project. However, the project has stopped construction, the project is not continued and is waiting for the project settlement.

(4) Profit sharing payable of Hoang Liet project.

c) Others payables are related parties: Details are presented in Note VIII.3.

20. Owners' equity

a) Reconciliation table of equity fluctuations

Unit: VND

Items	Owners' contributed capital	Development and Investment fund	Retained earnings	Total
Balance as at 01/01/2025	270,269,070,000	22,098,683,827	257,817,132,728	550,184,886,555
Profit in the previous year	-	-	32,725,111,900	32,725,111,900
Dividend distribution	-	-	(18,918,834,900)	(18,918,834,900)
Distribution of funds	-	2,101,413,245	(4,833,250,464)	(2,731,837,219)
Balance as at 31/12/2025	270,269,070,000	24,200,097,072	266,790,159,264	561,259,326,336
Profit in the period	-	-	15,590,117,713	15,590,117,713
Dividend distribution (*)	-	-	(24,324,216,300)	(24,324,216,300)
Distribution of funds (*)	-	2,908,342,698	(6,689,188,205)	(3,780,845,507)
Other decrease (*)	-	-	(3,641,684,925)	(3,641,684,925)
Balance as at 30/6/2026	270,269,070,000	27,108,439,770	247,725,187,547	545,102,697,317

(*) Dividend distribution and fund distribution according to Resolution of the 2026 Annual General Meeting of Shareholders No. 48/2026/NQ-DHDCD dated April 22, 2026.

b) Details of owner's capital contribution

	30/6/2026 VND	01/01/2026 VND
Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company	116,495,370,000	116,495,370,000
Mr. Phuong Kim Thao	39,073,790,000	39,073,790,000
Mr. Tran Hong Tam	34,337,790,000	34,337,790,000
Ms. Nguyen Thi Hong	13,576,560,000	13,576,560,000
Other shareholders	66,785,560,000	66,785,560,000
Total	270,269,070,000	270,269,070,000

**HANOI CIVIL CONSTRUCTION INVESTMENT
JOINT STOCK COMPANY**

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INTERIM FINANCIAL STATEMENTS
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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

c) Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Owner's capital contribution		
Contributed capital at the beginning of the period	270,269,070,000	270,269,070,000
Contributed capital at the end of the period	270,269,070,000	270,269,070,000
Distributed dividends and profits	24,324,216,300	18,918,834,900

d) Shares

	30/6/2026 Shares	01/01/2026 Shares
Number of shares sold in a public	27,026,907	27,026,907
- Ordinary shares	27,026,907	27,026,907
Number of shares outstanding	27,026,907	27,026,907
- Ordinary shares	27,026,907	27,026,907

Par value of outstanding shares: 10,000 VND/share

VI. Additional information for items presented in the Interim Income Statements

1. Gross revenue from goods sold and services rendered

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue from construction activities	38,380,206,361	6,782,939,213
Revenue from provision of services	35,725,309,732	28,305,456,461
Revenue from real estate business	25,865,247,444	-
Revenue from other activities	-	47,571,055
Total	99,970,763,537	35,135,966,729

2. Cost of sales

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of construction activities	37,745,566,339	6,684,964,091
Cost of services rendered	17,449,559,532	18,091,957,524
Cost of real estate business activities	16,540,691,713	-
Total	71,735,817,584	24,776,921,615

3. Financial income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Bank interest	14,651,161	7,640,118
Late payment interest	210,817,745	-
Total	225,468,906	7,640,118

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

4. Financial expense

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest expenses	-	308,685,506
Others	-	1,150,683
Total	-	309,836,189

5. Other income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Electricity, water and service fees	4,430,859,793	3,535,726,730
Proceeds from asset liquidation	-	1,163,742,102
Other income	1,203,999	-
Total	4,432,063,792	4,699,468,832

6. Other expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Electricity, water, materials costs	4,334,868,913	2,804,349,171
Fines for violations, tax collection, late payment	539,078,414	41,444,622
Other expenses	12,897,135	1
Total	4,886,844,462	2,845,793,794

7. General and administration expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
<i>a) Selling expenses incurred in the period</i>	<i>530,992,501</i>	<i>-</i>
Cost of outside services	530,992,501	-
<i>b) General and administrative expenses incurred in the period</i>	<i>7,186,363,713</i>	<i>6,463,404,736</i>
General and administrative staff costs	4,859,874,306	4,501,241,313
Costs of raw materials for management	220,430,933	140,184,017
Office supplies costs	89,348,896	94,719,560
Depreciation and amortization of fixed assets	20,720,166	20,500,974
Tax, fees and charges	478,682,573	47,505,773
Cost of outside services	1,034,074,223	694,805,459
Other costs in cash	483,232,616	964,447,640
Total	7,717,356,214	6,463,404,736

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

8. Production cost by nature

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of raw materials	14,584,433,755	21,142,450,516
Labor costs	41,929,410,154	29,306,792,362
Cost of tools and equipment	189,602,429	226,290,614
Depreciation and amortization of fixed assets	5,950,143,658	7,794,873,646
Tax, fees and charges	478,682,573	222,567,876
Cost of outside services	10,806,296,431	26,392,623,042
Other costs in cash	5,514,604,798	3,744,962,684
Total	79,453,173,798	88,830,560,740

9. Current corporate income tax expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Accounting profit after corporate income tax	20,288,277,975	5,447,119,345
Corporate income tax non-deductible expense	713,078,414	94,418,623
Corporate income tax assessable income	21,001,356,389	5,541,537,968
Current corporate income tax rate	20%	20%
Corporate income tax expense calculated on current taxable income from normal business activities	4,200,271,278	1,108,307,594
Adjustment of prior year corporate income tax expenses to current corporate income tax this period (*)	497,888,984	-
Total current corporate income tax expense	4,698,160,262	1,108,307,594

(*) Adjusted in accordance with the inspection minutes dated 12/03/2026 issued by the Hanoi tax department.

10. Basic earnings per share

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 (Restated) VND
Accounting profit after corporate income tax	15,590,117,713	4,338,811,751
Adjustments to increase or decrease accounting profits to determine profits or losses allocated to shareholders owning ordinary shares:	-	(564,045,528)
Decreased amount	-	(564,045,528)
+ Amount deducted for reward and welfare fund, executive bonus fund	-	(564,045,528)
Profit or loss allocated to shareholders owning ordinary shares (*)	15,590,117,713	3,774,766,223
+ Average number of ordinary shares outstanding during the year	27,026,907	27,026,907
+ Basic earnings per share (**)	577	140

(*) Accounting period from 01/01/2026 to 30/6/2026 the Company has not planned to set up a bonus and welfare fund, so the profit allocated to shareholders owning common shares has not been deducted from the bonus and welfare fund.

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NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

(**) The company retroactively adjusts the basic earnings per share for accounting period from 01/01/2026 to 30/6/2026 due to the impact of the allocation of reward and welfare funds according to the resolution of the 2026 Annual General Meeting of Shareholders No. 48/2026/NQ-DHDCD dated April 22, 2026, specifically as follows:

	From 01/01/2025 to 30/6/2025		
	Before adjustment	Adjustment	After adjustment
	VND	VND	VND
Accounting profit after corporate income tax	4,338,811,751	-	4,338,811,751
Adjustments to increase or decrease accounting profits to determine profits or losses allocated to shareholders owning ordinary shares:	-	(564,045,528)	(564,045,528)
Decreased amount	-	(564,045,528)	(564,045,528)
- Amount deducted for reward and welfare fund, executive bonus fund	-	(564,045,528)	(564,045,528)
Profit or loss allocated to shareholders owning ordinary shares	4,338,811,751	(564,045,528)	3,774,766,223
Average number of ordinary shares outstanding during the year	27,026,907	-	27,026,907
Basic earnings per share	161	(21)	140

During the period, the Company had no potential ordinary shares, accordingly, diluted earnings per share is not presented.

VII. Additional information of items presented in the Interim Cash Flow Statement

1. Proceeds of borrowings in the period

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Proceeds from borrowing under normal contracts	10,696,487,849	36,175,018,788
Total	10,696,487,849	36,175,018,788

2. The amount actually repaid to the loan principal during the period

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Amount repaid to loan principal according to normal contract	14,436,492,265	-
Total	14,436,492,265	-

VIII. Other information

1. Operating lease commitments

The Company has entered into land lease agreements with the State for the purpose of supporting its production and business operations in the localities where the Company has business establishments. Under these agreements, the Company is required to pay land rental fees to the State until the expiration dates of the respective contracts in accordance with prevailing regulations.

NOTES TO INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

2. Other information

The Company filed a lawsuit against Hanoi Bridge and Road Construction Investment Joint Stock Company (hereinafter referred to as the "Bridge and Road Company") with the People's Court of Hoan Kiem District,

(i) Compel the Bridge and Road Company to fulfill its capital contribution obligations under the Investment and Business Cooperation Contract and its appendices; and

(ii) In case that the Bridge and Road Company fails to make the required capital contributions and interest payments, request the Court to issue a ruling to: reduce the capital contribution ratio of the Bridge and Road Company; reallocate the commercial service floor area and parking lots in proportion to the actual capital contributed by the Bridge and Road Company; and compel the Bridge and Road Company to return all profits and proceeds obtained from exploiting the areas received since 2019 that exceed its entitled share.

On 06/11/2024, the People's Court of Hoan Kiem District, Hanoi issued Judgment No. 46/2024KDTM-ST on the dispute over the Investment and Business Cooperation Contract. The Court decided:

- Approve the Company's lawsuit against Bridge and Road Company regarding the "Dispute over the Investment and Business Cooperation Contract" to redistribute profits of the E4 Yen Hoa apartment project, Yen Hoa ward, Cau Giay district, Hanoi.

- Determine the total capital contribution value of E4 Yen Hoa Apartment Project is 116.19 billion VND, in which, the capital contribution amount and contribution ratio of each party are specifically as follows:

+ The Bridge and Road Company contributed VND 7.2 billion, accounting for 6.26% of the capital contribution.

+ The Company contributed VND 108.9 billion, accounting for 93.74% of the capital contribution.

- Allocation of commercial service floor area and car parking spaces at the E4 Yen Hoa Apartment Project based on capital contribution ratio, specifically:

+ Bridge and Road Company is entitled to profit according to capital contribution ratio of 6.26%, equivalent to the commercial floor and basement car parking spaces valued at $\text{VND } 157 \text{ billion} \times 6.26\% = \text{VND } 9.8 \text{ billion}$.

+ Bridge and Road Company is required to return to the Company the entire commercial service floor area of building CT3 and the car parking spaces in basements B1 and B2.

+ The Company is entitled to profit according to capital contribution ratio of 93.74% equivalent to the commercial floor and basement car parking spaces valued at $\text{VND } 157 \text{ billion} \times 93.74\% = \text{VND } 147.9 \text{ billion}$.

- Upon receiving back the commercial service floor area from Bridge and Road Company, the Company shall be responsible for continuing to execute lease contracts with individuals and organizations currently renting the premises, ensuring the rights, obligations, and lease terms of the tenants as previously agreed in contracts signed with Bridge and Road Company.

- Bridge and Road Company is required to reimburse the Company an amount of VND 261.2 million in excess profit earned from vehicle parking services beyond its entitled profit ratio.

- Bridge and Road Company shall bear the first-instance commercial trial court fee of VND 160.5 million.

- The Company shall be refunded the advance court fee of VND 128.39 million.

On 18/11/2024, Bridge and Road Company filed an appeal against the entire judgment issued by the People's Court of Hoan Kiem District. On 20/01/2025, the People's Court of Hanoi issued Notice No. 55/2025/TBTL-VA regarding acceptance of the appellate case.

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

On 25/6/2025, the People's Court of Hanoi issued Appellate Judgment No. 160/2025/KDTM-PT regarding the dispute over the Investment and Business Cooperation Contract. The Court ruled to uphold the First-Instance Commercial Judgment No. 46/2024/KDTM-ST dated 06/11/2024, issued by the People's Court of Hoan Kiem District, Hanoi.

As at the date of preparation of the Interim Financial Statements, the Company and Bridge and Road Company have not yet met to agree on the contents ruled by the Court. Therefore, the financial statements for the operating period from 01/01/2026 to 30/6/2026 do not reflect any adjustments related to the aforementioned court judgments.

3. Subsequent events after reporting period

The Board of Directors confirms that, according to the Board of Directors, in all material respects, there are no unusual events arising after the cut-off date of accounting book which affects the financial position and operation of the Company that needed to be adjusted or presented on the Interim Financial Statements for the period from 01/01/2025 to 30/6/2025.

4. Transactions and balances with related parties

Related parties of the Company are key management members, individuals who are related to key members, and other related parties.

<u>Related parties</u>	<u>Relationship</u>
Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company	State shareholder and major shareholder
Mr. Dam Thanh Tung	Chairman (Assigned on April 22, 2026)
Mr. Do Tien Loi	Chairman (Dismissed on April 22, 2026)
Mr. Phuong Kim Thao	Board Member
Mr. Tran Hong Tam	Board Member
Mr. Doan Trinh Linh	Board Member
Mr. Nguyen Dinh Long	Board Member
Ms. Nguyen Thi Hai	Chief of Supervisory Board
Ms. Tran Thuy Hanh	Supervisor
Ms. Le Thi Kim Ngan	Supervisor
Mr. Pham Tien Diep	Director
Mr. Tran Quang Khue	Deputy Director
Mr. Nguyen Binh Nam	Deputy Director

a) Balance with related parties

	30/6/2026	01/01/2026
	VND	VND
Accounts receivables		
Mr. Tran Hong Tam	-	1,473,500,000
Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company	13,063,922,235	24,075,468,650
Payable to suppliers		
Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company	75,430,000	75,430,000

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

Others payable

Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company	29,082,282,077	29,082,282,077
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Dividends payable

Urban Infrastructure Development Investment Corporation - One Member Limited Liability Company	10,484,583,300	-
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b) Remuneration paid to key management members during the period was as follows:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Income of key management members	812,398,661	806,102,000
Remuneration of Board of Directors members	162,000,000	162,000,000
Remuneration of Supervisory Board members	42,000,000	42,000,000
Total	1,016,398,661	1,010,102,000

Details of income received by key management members during the period are as follows:

Remuneration of Board of Directors members

Name	Position		
Mr. Dam Thanh Tung	Chairman (Assigned on April 22, 2026)	21,000,000	-
Mr. Do Tien Loi	Chairman (Dismissed on April 22, 2026)	21,000,000	42,000,000
Mr. Phuong Kim Thao	Board Member	30,000,000	30,000,000
Mr. Tran Hong Tam	Board Member	30,000,000	30,000,000
Mr. Doan Trinh Linh	Board Member	30,000,000	30,000,000
Mr. Nguyen Dinh Long	Board Member	30,000,000	30,000,000

Remuneration of Supervisory Board members

Name	Position		
Ms. Nguyen Thi Hai	Chief of Supervisory Board	18,000,000	18,000,000
Ms. Tran Thuy Hanh	Supervisor	12,000,000	12,000,000
Ms. Le Thi Kim Ngan	Supervisor	12,000,000	12,000,000

Remuneration of the Board of Directors

Name	Position		
Mr. Pham Tien Diep	Director	298,457,631	301,786,000
Mr. Tran Quang Khue	Deputy Director	261,521,242	256,524,000
Mr. Nguyen Binh Nam	Deputy Director	252,419,788	247,792,000
Total		1,016,398,661	1,010,102,000

5. Comparative figures

Representing data are taken from Financial Statements for the fiscal year ended 31/12/2025 and Interim Financial Statements for the period from 01/01/2025 to 30/6/2025 of Hanoi Civil Construction Investment Joint Stock Company, which were audited and reviewed by Vietnam Auditing and Evaluation Co., Ltd. (VAE). As presented in Note III.3, from January 1, 2026, the Company has applied Circular No. 99. Accordingly, certain prior-period figures have been restated and reclassified to enhance their comparability with the current-period figures as follows:

Address: No. 292 Van Chuong Alley, Kham Thien Street,
Van Mieu - Quoc Tu Giam Ward, Hanoi

For the period from 01/01/2026 to 30/6/2026

NOTES TO INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.)

	Reported amount	Restated	Amount after restated
	VND	VND	VND
Statement of Financial Position as at 31/12/2025			
Dividends and profits payable	-	18,918,834,900	18,918,834,900
Other short-term	115,483,132,708	(18,918,834,900)	96,564,297,808
Cash Flows for the period from 01/01/2025 to 30/6/2025			
Other cash inflows from operating activities	9,155,646,946	7,640,118	9,163,287,064
Interest earned, dividends and profits received	10,051,078	(7,640,118)	2,410,960

Approved, August 12, 2026

HANOI CIVIL CONSTRUCTION INVESTMENT JOINT STOCK COMPANY

Prepared by

Chief Accountant

Director

Shrey

Ngo Thi Thanh Thuy

shubb

Nguyen Thi Thu Thuy

Pham Tien Diep