

**CÔNG TY CỔ PHẦN
ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT
THANH DAT INVESTMENT
DEVELOPMENT JOINT STOCK**

Mẫu số 01-A
CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do- Hạnh phúc
COMPANYSOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Số: 122/2026/CBTT-DTD
No: 122/2026/CBTT-DTD

Ninh Binh, ngày 25 tháng 08 năm 2026
Ninh Binh, August 25 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE THE FINANCIAL STATEMENT

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại 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 Đầu tư phát triển Thành Đạt thực hiện công bố thông tin báo cáo tài chính (BCTC) kết thúc ngày 30/06/2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ *In accordance with the regulations stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Thanh Dat Investment Development Joint Stock Company discloses the financial statements (FS) for the six month 2026 to the Hanoi Stock Exchange as follows:*

1. Tên tổ chức/ *Name of organization*: Công ty cổ phần Đầu tư Phát triển Thành Đạt/
Thanh Dat Investment Development Joint Stock Company

- Mã chứng khoán/ *Stock Code*: DTD
- Địa chỉ/ *Address*: Đường Nguyễn Thị Định, Phường Phú Lý, Tỉnh Ninh Bình, Việt Nam
- Điện thoại liên hệ/ *Tel*: 02263.883.136
- Email: hoadonthanhhdathn2010@gmail.com
- Website: <http://thanhhdathanam.vn>
- Nội dung thông tin công bố/ *Content of disclosure*:
- BCTC bán niên 2026 / *Financial Statements for six month 2026*

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (for listed companies without subsidiaries and superior accounting units with affiliated units);*



☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (for listed companies with subsidiaries);*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *Combined Financial Statements (for listed companies with affiliated accounting units that have their own accounting organization) .*

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

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán)/ *The audit organization issues an opinion that is not a fully accepted opinion on the financial statements (for financial statements that have been reviewed/audited):*

Có/ Yes ☐

Không/No ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of positive findings:*

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)/ *Profit after tax in the reporting period has a discrepancy of 5% or more before and after the audit, shifting from loss to profit or vice versa (for audited financial statements in 2026):*

Có/ Yes ☐

Không/No ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of positive findings:*

Có/ Yes ☐

Không/No ☐

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả 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 of the 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 in case of positive findings:*

Có/ Yes ☒

Không/No ☐

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

Có/ Yes ☐

Không/No ☐



Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of positive findings:*

Có/ Yes ☐

Không/No ☐

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 25/08/2026 tại đường dẫn: <http://thanhdathanam.vn/> *This information was published on the company's website on 25/08/2026 (date), as in the link <http://thanhdathanam.vn/>.*

Tài liệu đính kèm:

Attached documents:

- BCTC riêng bán niên năm 2026/ *Separate Financial Statements for the six month 2026,*
- BCTC hợp nhất bán niên năm 2026/ *Consolidated Financial Statements for the six month 2026 ,*
- Văn bản giải trình chênh lệch LNST tại Báo cáo tài chính bán niên 2026/ *Explanation document for the discrepancy in profit after tax in the Financial Statements for six month 2026 .*

Đại diện tổ chức/ Representative of the organization

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT

/LEGAL REPRESENTATIVE

TỔNG GIÁM ĐỐC/DIRECTOR



Trần Đức Dũng



**THANH DAT INVESTMENT DEVELOPMENT
JOINT STOCK COMPANY**

Reviewed interim separate financial statements
For the six-month period ended 30 June 2026



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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Thanh Dat Investment Development Joint Stock Company (hereinafter called "the Company") presents this report together with the interim separate financial statements of the Company for the six-month period ended 30 June 2026.

GENERAL INFORMATION

Thanh Dat Investment Development Joint Stock Company was established in Vietnam under Business Registration Certificate No. 0700194008, first issued on May 7, 2001. The Company was converted from a limited liability company into a joint stock company under the 13th amendment to the Business Registration Certificate dated November 27, 2015, issued by the Department of Planning and Investment of Ha Nam Province (currently the Department of Finance of Ninh Binh Province). The Company is currently operating under the 33rd amendment to the Business Registration Certificate dated July 13, 2026.

THE MEMBERS OF THE BOARD OF MANAGEMENT, THE BOARD OF SUPERVISORS, AND THE BOARD OF GENERAL DIRECTORS

The members of the Board of Management, the Board of Supervisors, and the Board of General Directors of the Company during the period and to the date of this statement are as follows:

The Board of Management

Full name	Position
Mr. Nguyen Huy Cuong	Chairman
Mr. Nguyen Manh Hai	Member
Mr. Nguyen Huu Thuyet	Member
Mr. Tran Viet Duc	Member
Mr. Tran Van Thang	Independent members

The Board of Supervisors

Full name	Position
Mr. Pham Van Ha	Head of BOS
Mr. Nguyen Dinh Thuan	Member
Mrs. Nguyen Thi Thuy Van	Member

The Board of General Directors

Full name	Position
Mr. Tran Viet Duc	General Director (until 01 July 2026)
Mr. Tran Duc Dung	General Director (from 02 July 2026)
Mr. Nguyen Quang Tri	Deputy General Director

AUDITORS

International Auditing and Valuation Company Limited – Hanoi Branch has been appointed to review the interim separate financial statements of the Company for the six-month period ended 30 June 2026.

**STATEMENT OF THE BOARD OF GENERAL DIRECTORS
(Continued)**

DISCLOSURE OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITIES FOR THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of General Directors of the Company is responsible for preparing the interim separate financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting. In preparing these interim separate financial statements, The Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim separate financial statements;
- Prepare the interim separate 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 separate financial statements so as to minimize errors and frauds.

The Board of General Directors of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the separate financial position of the Company and that the interim separate financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting. The Board of General 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.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing these interim separate financial statements.

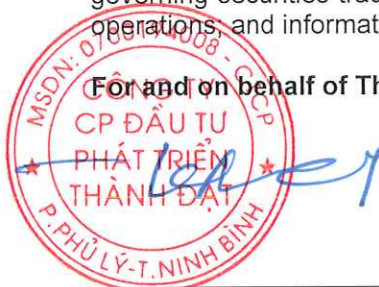
APPROVAL OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of General Directors approves the attached interim separate financial statements. The interim separate financial statements reflected truly and fairly the Company's financial position as at 30 June 2026, as well as the financial performance and cash flows for the six-month period ended 30 June 2026, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting.

COMMITMENT ON INFORMATION DISCLOSURE

The Board of General Directors confirms to have complied with the provisions of Decree No. 155/2020/ND-CP dated 31 December 2020 issued by the Prime Minister, 2020 elaborating some articles of the Law on securities, and the Company does not violate the obligation to disclose information under Circular No.96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance on information disclosure on the securities market, Circular No.68/2024/TT-BTC dated 18 September 2024 amending and supplementing certain articles of circulars governing securities trading on the trading system; securities clearing and settlement; securities companies' operations, and information disclosure on the securities market.

For and on behalf of The Board of General Directors,



Mr. Tran Duc Dung
General Director
Ninh Binh, 24 August 2026

No: 19051/2026/BCSX/IAVHN

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The shareholders
The Board of Management, the Board of Supervisors, and the Board of General Directors
Thanh Dat Investment Development Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Thanh Dat Investment Development Joint Stock Company (hereinafter called "the Company"), prepared on 24 August 2026, as set out from page 4 to 40, which comprise the interim separate statement of financial position as at 30 June 2026, the interim separate statement of income, and interim separate statement of cash flows for the period then ended, and the notes to the interim separate financial statements.

The Board of General Directors' Responsibility

The Board of General Directors of the Company is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting and for such internal control as The Board of General Directors determines is necessary to enable the preparation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim separate 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 Entity."

A review of interim separate financial statements 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.

Auditors' Conclusion

In our opinion, the interim separate financial statements give a true and fair view, in all material respects, of the separate financial position of the Company as at 30 June 2026, and its results of operations and cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of separate interim financial statements.



NGUYEN THI THUY

Director

Audit Practising Registration Certificate

No. 4057-2024-283-1

For and on behalf of

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED – HANOI BRANCH

Hanoi, 24 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	Closing balance VND	Opening balance VND
A. SHORT-TERM ASSETS	100		561,429,820,345	463,969,103,352
I. Cash and cash equivalents	110	5.1	162,130,509,447	211,404,745,736
1. Cash	111		124,816,640,899	154,860,466,365
2. Cash equivalents	112		37,313,868,548	56,544,279,371
II. Short-term financial investments	120	5.2	251,928,821,476	80,351,851,916
1. Short - term held-to-maturity investments	123		251,928,821,476	80,351,851,916
III. Short-term receivables	130		31,050,733,461	82,202,618,816
1. Short-term trade receivables	131	5.3	45,219,206,808	74,025,757,624
2. Short-term advances to suppliers	132	5.4	15,762,633,611	6,716,393,316
3. Other short-term receivables	135	5.5	-	31,800,754,972
4. Short-term allowance for doubtful debts	136	5.6	(29,931,106,958)	(30,340,287,096)
IV. Inventories	140	5.7	106,618,297,258	79,857,372,988
1. Inventories	141		106,618,297,258	79,857,372,988
V. Short-term biological assets	150		-	-
VI. Other short-term assets	160		9,701,458,703	10,152,513,896
1. Short-term deferred expenses	161	5.8	371,699,374	498,880,297
2. Value-added tax deductibles	162		8,399,125,363	8,722,999,633
3. Taxes and other receivables from the State budget	163	5.9	930,633,966	930,633,966
B. LONG-TERM ASSETS	200		672,869,398,945	653,065,760,914
I. Long-term receivables	210		78,100,365,155	55,908,707,155
1. Other long-term receivables	215	5.5	78,100,365,155	55,908,707,155
II. Fixed assets	220	5.10	300,700,041,655	305,017,683,564
1. Tangible fixed assets	221		300,700,041,655	305,017,683,564
- Cost	222		407,873,823,757	412,264,408,909
- Accumulated depreciation	223		(107,173,782,102)	(107,246,725,345)
III. Non-current biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250	5.11	49,417,899,330	47,711,176,826
1. Construction in progress	252		49,417,899,330	47,711,176,826
VI. Long-term financial investments	260	5.12	244,428,193,369	244,428,193,369
1. Investments in subsidiaries	261		227,674,900,000	227,674,900,000
2. Investments in joint-ventures, associates	262		39,000,000,000	39,000,000,000
3. Provision for impairment of long-term investments in other entities	264		(22,246,706,631)	(22,246,706,631)
VII. Other long-term assets	270		222,899,436	-
1. Long-term deferred expenses	271	5.8	222,899,436	-
TOTAL ASSETS (280 = 100 + 200)	280		1,234,299,219,290	1,117,034,864,266

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing balance VND	Opening balance VND
C. LIABILITIES	300		162,636,184,019	170,103,811,461
I. Short-term liabilities	310		114,058,062,990	116,639,742,432
1. Short-term trade payables	311	5.13	5,907,686,507	12,512,907,835
2. Short-term advances from customers	312	5.14	84,145,465,399	81,045,792,063
3. Short-term taxes and amounts payable to the State budget	314	5.9	4,324,775,310	11,483,256,679
4. Payables to employees	315		1,098,135,139	1,257,083,817
5. Short-term accrued expenses	316	5.15	135,000,000	81,000,000
6. Short-term unearned revenue	319	5.16	517,830,000	675,160,728
7. Other short-term payables	320	5.17	29,170,635	184,541,310
8. Short-term borrowings and finance lease liabilities	321	5.18	17,900,000,000	9,400,000,000
II. Long-term liabilities	330		48,578,121,029	53,464,069,029
1. Other long-term payables	338	5.17	22,005,776,000	21,977,276,000
2. Long-term borrowings and finance lease liabilities	339	5.18	26,572,345,029	31,486,793,029
D. EQUITY	400	5.19	1,071,663,035,271	946,931,052,805
1. Owner's contributed capital	411		666,860,550,000	666,860,550,000
- Ordinary shares with voting rights	411a		666,860,550,000	666,860,550,000
2. Retained earnings	420		404,802,485,271	280,070,502,805
- Retained earnings accumulated to the prior year end	420a		280,070,502,805	184,539,890,392
- Retained earnings/(losses) of the current year	420b		124,731,982,466	95,530,612,413
TOTAL RESOURCES (440=300+400)	440		1,234,299,219,290	1,117,034,864,266

Preparer
 Dinh Thi Phuong Thao

Chief Accountant
 Duong Thi Thu Hien

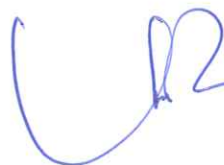
General Director
 Tran Duc Dung
 Ninh Binh, Vietnam
 24 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

For the six-month period ended 30 June 2026

Items	Code	Note	Current period VND	Prior period VND
1. Gross revenue from goods sold and services rendered	01	6.1	120,437,601,325	222,037,211,321
2. Deductions	02		3,055,556	-
3. Net sales of goods and services (10 = 01 - 02)	10		120,434,545,769	222,037,211,321
4. Cost of goods sold	11	6.2	99,606,224,188	188,156,205,907
5. Gross profit from sales of goods and services (20 = 10 - 11)	20		20,828,321,581	33,881,005,414
6. Gain/(loss) on disposal of investment property	21		-	-
7. Financial income	22	6.3	113,425,153,811	54,051,341,858
8. Financial expenses	23	6.4	1,916,149,293	1,940,964,806
In which: Interest expense	24		1,916,149,293	286,197,449
9. Selling expenses	25	6.5	776,463,028	1,139,413,415
10. General and administration	26	6.6	2,925,116,319	4,315,991,091
11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		128,635,746,752	80,535,977,960
12. Other income	31	6.7	403,397,880	225,648,965
13. Other expenses	32	6.8	156,341,446	263,497,058
14. Profit from other activities (40 = 31 - 32)	40		247,056,434	(37,848,093)
15. Total accounting profit before tax (50 = 30 + 40)	50		128,882,803,186	80,498,129,867
16. Current corporate income tax expense	51	6.9	4,150,820,720	6,947,015,979
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		124,731,982,466	73,551,113,888









Preparer
Dinh Thi Phuong Thao

Chief Accountant
Duong Thi Thu Hien

General Director
Tran Duc Dung
Ninh Binh, Vietnam
24 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the six-month period ended 30 June 2026
 (Indirect method)

Item	Code	Note	Current period VND	Prior period VND
I. Cash flows from operating				
1. Profit before tax	01		128,882,803,186	80,498,129,867
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		8,438,024,603	9,379,764,005
- Provisions	03		(409,180,138)	11,912,040
- Gain/(loss) from unrealized foreign exchange differences	04		-	1,654,767,357
- Gain/(loss) from investing activities	05		(113,823,151,691)	(54,230,519,829)
- Interest expense	06		1,916,149,293	286,197,449
3. Operating profit/(loss) before changes in working capital	08		25,004,645,253	37,600,250,889
- Increase/(decrease) in receivables	09		29,693,281,763	(32,604,727,651)
- Increase/(decrease) in inventories	10		(26,760,924,270)	16,034,440,975
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(3,970,732,647)	(33,487,398,529)
- Increase/(decrease) in prepaid	12		(95,718,513)	36,927,203
- Interest paid	14		(1,916,149,293)	(286,197,449)
- Corporate income tax paid	15		(11,233,267,515)	(3,841,867,274)
Net cash flows from operating activities	20		10,721,134,778	(16,548,571,836)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		(6,950,959,170)	(565,811,216)
2. Proceeds from disposals of fixed assets and other long-term assets	22		1,521,851,852	1,285,000,000
3. Loans given and purchases of debt instruments of other entities	23		(457,518,000,000)	(251,303,650,216)
4. Recovery of loan given and disposals of debt instruments of other entities	24		287,518,000,000	150,350,000,000
5. Interest, dividends and profits received	27		111,848,184,251	2,250,586,886
Net cash flows from investing activities	30		(63,580,923,067)	(97,983,874,546)

INTERIM SEPARATE STATEMENT OF CASH FLOWS (Continued)

*For the six-month period ended 30 June 2026
 (Indirect method)*

Item	Code	Note	Current period VND	Prior period VND
III. Cash flows from financing				
1. Proceeds from borrowings	33	7.1	8,500,000,000	-
2. Repayments of borrowings	34	7.2	(4,914,448,000)	(45,515,304,261)
Net cash flows from financing activities	40		3,585,552,000	(45,515,304,261)
Net cash flows in the period	50		(49,274,236,289)	(160,047,750,643)
Cash and cash equivalents at the beginning of the year	60		211,404,745,736	212,681,770,479
Effects of fluctuations in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year	70		162,130,509,447	52,634,019,836

Preparer
 Dinh Thi Phuong Thao

Chief Accountant
 Duong Thi Thu Hien



General Director
 Tran Duc Dung
 Ninh Binh, Vietnam
 24 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

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

1. GENERAL INFORMATION

1.1. Structure of ownership

Thanh Dat Investment Development Joint Stock Company was established in Vietnam under Business Registration Certificate No. 0700194008, first issued on 7 May 2001. The Company was converted from a limited liability company into a joint stock company under the 13th amendment to the Business Registration Certificate dated 27 November 2015, issued by the Department of Planning and Investment of Ha Nam Province (currently the Department of Finance of Ninh Binh Province). The Company is currently operating under the 33rd amendment to the Business Registration Certificate dated 13 July 2026.

The number of employees as at 30 June 2026 was 102 people (31 December 2025: 118 people).

1.2. Business area

The Company's main business area are construction, concrete production, fuel retail, and hotel and lodging services.

1.3. Business activities

During the period, the Company's main business activities are:

- Construction of various types of buildings;
- Site preparation (details: does not include blasting services);
- Construction of other civil engineering projects.
Details: construction of civil, industrial, transportation, irrigation projects; electrical works with a voltage of up to 35 KV; installation and transfer of domestic water supply stations; installation of industrial floors; termite and pest prevention and treatment for construction projects;
- Water extraction, treatment, and supply;
- Short-term hotel accommodation services; and
- Wholesale of gasoline and oil.

1.4. Normal production and business cycle

For hotel accommodation services, the service period is generally less than 12 months. For construction activities, the contract term depends on the construction period of each project as stipulated in the contracts signed between the Company and the project owners.

1.5. Characteristics of the business activities in the period which have impact on the interim separate financial statements

During the period, there were no special characteristics impacting the interim separate financial statements.

1.6. The Company's structure

Name	Place of incorporation and operation	Proportion of ownership interest %	Proportion of voting power held %	Principal activities
Subsidiaries				
Dong Van III – Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company	N2 Street, Administrative, Commercial and Residential Service Area, Dong Van III Supporting Industrial Park, Duy Ha Ward, Ninh Binh Province, Vietnam	65	65	Industrial infrastructure leasing, factory leasing, and industrial park management services.
Associates				
Tan Cang – Dong Van Ha Nam Joint Stock Company	Dong Van III Industrial Park, Dong Van Ward, Ninh Binh Province, Vietnam	39	39	Logistics transportation services

1.7. Disclosure of information comparability in the interim separate financial statements

The data presented in the interim separate financial statements for the six-month period ended 30 June 2026 are comparable to the corresponding figures of the prior period.

2. ACCOUNTING PERIOD AND CURRENCY

2.1. Financial year and interim accounting period

The Company's financial year begins on 01 January and ends on 31 December.

The Company's six-month accounting period begins on 01 January and ends on 30 June.

2.2. Functional currency and accounting currency

The Company's accounting currency is Vietnam Dong ("VND").

3. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

3.1. Accounting regime applied

The Company applies the Vietnamese Accounting Standards and the Corporate Accounting Regime promulgated under Circular No. 9/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 providing guidance on the corporate accounting regime.

3.2. Statement of compliance with Vietnamese accounting standards and the accounting regime

The Boards of General Director of the Company confirms that the preparation and presentation of the Company's interim separate financial statements for the accounting period ended 30 June 2026 comply with the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Estimates

The preparation of the interim separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting requires The Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the accounting period. Although these accounting estimates are based on The Board of General Directors best knowledge, actual results may differ from those estimates.

4.2. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, and other short-term highly liquid investments that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

4.3. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments which the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits with banks.

Held-to-maturity investments are initially recognized on the acquisition date at purchase price plus any directly attributable transaction costs. Interest income from held-to-maturity investments after the acquisition date is recognized in the Statement of Profit or Loss.

Held-to-maturity investments are subsequently measured at cost less provision for impairment.

Provisions for impairment of investments are made in accordance with prevailing accounting regulations.

Investments in subsidiaries, joint ventures, associates

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence but is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but does not constitute control or joint control over those policies.

The Company initially recognizes investments in subsidiaries, joint ventures, and associates at cost. The Company recognizes its share of accumulated net profit distributed by the investee, arising after the investment date, as income in the Interim Statement of Profit or Loss. Any other amounts received by the Company, apart from the share of profit, are considered a recovery of investment and are recorded as a deduction from the investment's carrying amount.

Investments in subsidiaries and associates are presented in the Interim Consolidated Balance Sheet at cost less provision for impairment (if any). The provision for impairment is made when there is objective evidence that the value of the investments has been impaired as at the end of the reporting period.

4.4. Receivables

Receivables represent amounts recoverable from customers or other counterparties. Receivables are presented at their carrying amount less provision for doubtful debts.

Allowance for doubtful accounts is established for each doubtful receivable based on the aging of overdue receivables, the estimated level of potential loss, or receivables from debtors who are unlikely to settle their obligations due to liquidation, bankruptcy, or similar financial difficulties.

4.5. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method.

Inventory is accounted for using the perpetual inventory method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

4.6. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life, as follows:

	Depreciation period (years)
Buildings and structures	15 – 30 years
Machinery and equipment	03 – 08 years
Motor vehicles	06 – 10 years
Office equipment	05 years
Others	02 – 05 years

4.7. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. The capitalized costs include construction costs, machinery and equipment installation costs, other related expenses, and for qualifying assets, borrowing costs recognized in accordance with the Company's accounting policy. Depreciation of these assets, like other fixed assets, will commence when the asset is ready for its intended use.

4.8. Deferred expenses

Deferred expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation not too 36 months.

Other deferred expenses

Expenses that are considered to generate future economic benefits for the Company are recognised in the Statement of Income and amortised on a straight-line basis in accordance with prevailing accounting regulations.

4.9. Accounts payable and accrued expenses

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Payable expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company, including the number of payables on imports through trustees.
- Accrued expenses reflect the payables for goods and services received from the seller or provided for the buyer, for which no invoices have yet been received from suppliers. Those payables also reflect the number of payables to employees on vacation wages, production, and business costs that must accrue.
- Other payables reflect non-commercial payables, not related to the purchase and sale transactions.

4.10. Borrowings and finance lease liabilities

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

4.11. Borrowing costs

Borrowing costs are recognised in the statement of income in the period when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

4.12. Deferred revenue

Deferred revenue is defined as revenue that is received ahead of schedule for one or more accounting periods. This primarily consists of client prepayments for lengthy premises rentals. The Company records unearned revenues corresponding to the obligations that the Company will have to perform in the future. When the conditions for revenue recognition are satisfied, unearned revenue will be shown in the statement of income for the period that corresponds to the portion that satisfies the requirements for revenue recognition.

4.13. Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

4.14. Distribution of net profits

Undistributed post-tax profit reflects the business results (profit or loss) after corporate income tax and the status of profit distribution or loss management of the Company.

Profit distribution is carried out when the Company's undistributed post-tax profit does not exceed the undistributed post-tax profit on the interim separate financial statements after excluding the impact of gains recognized from bargain purchases.

In cases where dividends or profits are paid to shareholders in excess of the undistributed post-tax profit, it is recorded as a capital reduction. Undistributed post-tax profits may be distributed to investors according to their capital contribution ratio after approval by the General Meeting of Shareholders and after setting up reserves in accordance with the Company's Charter and Vietnamese legal regulations.

4.15. Revenue and earnings

Revenue from sales of finished goods and merchandise goods

Revenue from sales of finished goods and merchandise goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- 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; and.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) 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 percentage of completion of the transaction at the statement of financial position date can be measured reliably; and.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from construction contract

In cases where a construction contract stipulates that the contractor is paid based on a planned schedule, and the contract's outcome can be reliably estimated, the revenue from the construction contract is recognized in proportion to the completed work. This is determined by the Company itself as of the separate financial statement date, regardless of whether an invoice has been issued according to the planned schedule or the amount stated on the invoice.

Financial income

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

Dividends and profits received

Dividends and profit shared are recognized when the Company receive the notice of dividends or profit from the capital contribution.

4.16. Cost of goods sold and service rendered

Cost of goods sold includes the cost of products, goods and service rendered during the period and is recorded in accordance with revenue during the period. The cost of direct raw materials consumed in excess of normal levels, labor costs, and fixed general production costs that are not allocated to the value of warehoused products must be immediately calculated into the cost of goods sold (after minus compensation, if any) even when the products and goods have not been determined to be consumed.

4.17. Selling expenses

Selling expenses reflect the actual expenses in the process of sales of goods and services rendered. Mainly includes sales staff salaries.

4.18. General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

4.19. Financial expenses

Financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing costs
- Foreign exchange loss

4.20. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the statement of income because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using statement of financial position liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

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

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

4.21. Earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to the Company's common shareholders (after adjustments for the allocation to the Reward and Welfare Fund and the Executive Bonus Fund) by the weighted average number of common shares outstanding during the period.

Diluted earnings per share are calculated by dividing the profit or loss after tax attributable to the Company's common shareholders (after adjustments for the allocation to the Reward and Welfare Fund, the Executive Bonus Fund, and the dividends on convertible preferred shares) by the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares.

4.22. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash	3,306,747,561	2,051,407,334
Demand deposits in banks	121,509,893,338	152,809,059,031
<i>Vietnam Joint Stock Commercial Bank for Industry And Trade - Ha Nam Branch</i>	113,381,382,048	142,477,446,648
<i>Saigon - Hanoi Commercial Joint Stock Bank</i>	983,568,215	264,314,029
<i>Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Nam Branch</i>	5,363,204,445	7,525,481,122
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Nam Branch</i>	1,691,000,268	2,455,314,409
<i>Orient Commercial Joint Stock Bank</i>	4,436,640	13,699
<i>Saigon Treasure Commercial Joint Stock Bank</i>	85,511,311	86,007,982
<i>Vietnam Prosperity Joint Stock Commercial Bank</i>	790,411	481,142
Cash equivalents	37,313,868,548	56,544,279,371
<i>Term deposits in banks (1)</i>	37,313,868,548	56,544,279,371
<i>Orient Commercial Joint Stock Bank</i>	26,432,876,101	35,907,315,531
<i>Saigon - Hanoi Commercial Joint Stock Bank</i>	-	10,000,000,000
<i>Saigon Treasure Commercial Joint Stock Bank</i>	10,880,992,447	10,636,963,840
	162,130,509,447	211,404,745,736

(1) 1-month term deposits at Saigon Treasure Commercial Joint Stock Bank and Orient Commercial Joint Stock Bank.

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5.2. Financial investments	Short-term held-to-maturity investments	Closing balance			Opening balance		
		Cost VND	Recoverable amount VND	Allowance VND	Cost VND	Recoverable amount VND	Allowance VND
	Term deposits	251,928,821,476	251,928,821,476	-	80,351,851,916	80,351,851,916	-
	Saigon - Hanoi Commercial Joint Stock Bank - 6-month term	70,000,000,000	70,000,000,000	-	30,000,000,000	30,000,000,000	-
	Orient Commercial Joint Stock Bank - 6-month term	60,648,219,178	60,648,219,178	-	20,000,000,000	20,000,000,000	-
	Saigon Treasure Commercial Joint Stock Bank - 6-month term	60,664,657,534	60,664,657,534	-	20,000,000,000	20,000,000,000	-
	Vietnam Joint Stock Commercial Bank for Industry And Trade - 6-month term	10,249,315,068	10,249,315,068	-	10,000,000,000	10,000,000,000	-
	Joint Stock Commercial Bank for Investment and Development of Vietnam - 12-month term	366,629,696	366,629,696	-	351,851,916	351,851,916	-
	VPS Securities Joint Stock Company	50,000,000,000	50,000,000,000	-	-	-	-
		251,928,821,476	251,928,821,476	-	80,351,851,916	80,351,851,916	-

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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5.3. Short-term trade receivables	Closing balance VND		Opening balance VND	
	Book value	Allowance	Book value	Allowance
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company	93,608,741	-	30,810,239,606	-
Thuan An Company Limited	3,203,636,594	-	3,243,309,176	-
Phu Ly City Investment and Construction Project Management Board No. II – Phu Van Embankment Project	7,624,553,000	(7,624,553,000)	7,624,553,000	(7,624,553,000)
Hancorp Joint Stock Company	5,472,555,416	(5,469,766,781)	5,472,555,416	(5,469,766,781)
Hawee Industrial Construction Joint Stock Company	3,859,468,427	(3,859,468,427)	3,859,468,427	(3,859,468,427)
Others	24,965,384,630	(12,977,318,750)	23,015,631,999	(13,386,498,888)
	45,219,206,808	(29,931,106,958)	74,025,757,624	(30,340,287,096)
Short-term trade receivables from related parties (as detailed in Note 8.2)	93,608,741	-	30,810,239,606	-

5.4. Short-term advances to suppliers

	Closing balance		Opening balance	
	Book value	Allowance	Book value	Allowance
		VND		VND
Huyen Quy Production and Trading Company Limited	3,154,344,027	-	1,655,674,487	-
An Thinh Building Technology Solutions Joint Stock Company	-	-	1,000,403,580	-
Song Hong Ha Joint Stock Company	987,900,000	-	987,900,000	-
Ha Nam Construction Planning Center	919,457,000	-	919,457,000	-
Tran Anh Construction Consulting Joint Stock Company	1,121,635,000	-	715,467,000	-
Hoai Thanh Trung Trading Development Company Limited	111,194,899	-	111,194,899	-
Truong Son Investment and Construction Joint Stock Company	5,126,264,078	-	-	-
Sontana Joint Stock Company	2,609,716,917	-	-	-
Others	1,732,121,690	-	1,326,296,350	-
	15,762,633,611	-	6,716,393,316	-

5.5. Other receivables

5.5.1. Short-term other receivables

	Closing balance		Opening balance	
	VND		VND	
	Book value	Allowance	Book value	Allowance
- Other receivables	-	-	31,800,754,972	-
<i>Dividends and profit receivables</i>	-	-	31,800,754,972	-
	-	-	31,800,754,972	-

5.5.2. Long-term other receivables

	Closing balance		Opening balance	
	VND		VND	
	Book value	Allowance	Book value	Allowance
- Other long-term receivables				
+ Ha Noi South Housing and Urban Development corporation (1)	56,728,016,800	-	34,536,358,800	-
+ Phu Ly City Land Fund Development Center (2)	14,083,094,355	-	14,083,094,355	-
+ Duy Tien Town Land Fund Development Center (3)	7,289,254,000	-	7,289,254,000	-
	78,100,365,155	-	55,908,707,155	-

- (1) This represents funds transferred under the joint venture agreement with Nam Ha Noi Housing and Urban Development Corporation in accordance with Joint Venture Agreement No. 01/HĐ-LD dated 24 August 2018 for the implementation of the project for construction of the road connecting Hoa Mac Intersection to the new National Highway 38 under the BT (Build-Transfer) model.
- (2) This represents an advance payment made to the Phu Ly City Land Development Center for compensation and site clearance activities relating to the project entitled "Investment in the construction of technical infrastructure for Thanh Dat commercial, service and residential area in Liem Tuyen Commune and Liem Tiet Commune, Phu Ly City, Ha Nam Province" (now Ninh Binh Province). The project is currently still in the planning adjustment and site clearance stage.
- (3) This represents an advance payment made to the Duy Tien Town Land Development Center for land clearance compensation relating to the project entitled "Investment in the construction of Yen Lenh Bac Port in Chuyen Ngoai Commune, Duy Tien Town, Ha Nam Province" (now Ninh Binh Province). The project has completed and commenced operation of Phase 1 and is currently implementing Phase 2.

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5.6. Bad debts

	Closing balance VND		Opening balance VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Trade receivables				
- Lam Phuong Investment and Construction Joint Stock Company	239,159,000	-	239,159,000	-
- 492 Construction and Investment Joint Stock Company	657,610,000	-	657,610,000	-
- Investment and Construction Joint Stock Company Khanh Dat	553,862,500	-	553,862,500	-
- Hancorp Joint Stock Company	5,472,555,416	2,788,635	5,472,555,416	2,788,635
- Hawee Industrial Construction Joint Stock Company	3,859,468,427	-	3,859,468,427	-
- Investment and Construction Joint Stock Company No4	1,085,543,625	-	1,085,543,625	-
- Vinaconex 25 Joint Stock Company	896,072,364	-	896,072,364	-
- Hong Ha Viet Nam Joint Stock Company	634,098,195	-	634,098,195	-
- Quang Minh Construction Joint Stock Company	371,550,000	-	371,550,000	-
- Ha Nam Design Construction Examine Consultation Company	202,180,000	-	202,180,000	-
- Bac Nam Viet Development and Construction Investment Joint Stock Company	235,878,599	-	235,878,599	-
- Project Management Board No. II for Construction Investment of Phu Ly City – Phu Van Embankment Project	7,624,553,000	-	7,624,553,000	-
- Management Board for New Urban Area Development – Ha Nam Province High-Quality Healthcare Center Project	1,287,184,300	-	1,287,184,300	-
- Compensation, Support and Resettlement Council of Duy Tien Town – Technical Infrastructure Construction for Lot E Project	1,331,789,000	-	1,331,789,000	-
- Thanh Liem District Site Clearance Board – 7% Site Grading Works for Kien Khe Industrial Cluster	1,151,566,000	-	1,151,566,000	-
- Ha Nam Construction Investment Project Management Board – Construction of N1-D2 Road Project	238,344,017	-	238,344,017	-
- Ha Nam Construction Investment Project Management Board – Technical Infrastructure Works for Dong Van I Industrial Park (Recovered Land Area)	662,546,563	-	662,546,563	-
- TKD Investment Construction and Consultation Installation Joint Stock Company	230,000,000	-	230,000,000	-
- Quang Thanh Ha Nam Trading Company Limited	534,430,000	-	1,034,430,000	-
- Hoang Gia Construction Company Limited	435,586,800	-	435,586,800	-
- Dung Ngoc Consulting Investment and Construction Company Limited	153,850,000	61,540,000	153,850,000	76,925,000
- CKBP Investment Real Estate Construction and Trading Electronic Joint Stock	100,000,000	-	100,000,000	30,000,000
- Loc Phat Steel Trading and Services Company Limited	481,989,312	144,596,794	481,989,312	240,994,656
- Kien Hung Consin Joint Stock Company Limited	339,195,000	169,597,500	339,195,000	169,597,500
- Others	1,530,617,769	-	1,581,580,769	-
	30,309,629,887	378,522,929	30,860,592,887	520,305,791

5.7. Inventories

	Closing balance		Opening balance	
	VND		VND	
	Value	Provision	Value	Provision
Raw materials	996,566,437	-	1,818,536,882	-
Work in process	104,963,023,312	-	77,575,426,766	-
<i>Viet Duc Friendship Hospital – Facility 2</i>	42,301,585,696		26,658,536,566	
<i>Bach Mai Hospital – Facility 2</i>	27,812,308,391		21,687,092,251	
<i>Luong Market Residential Area Project, Yen Bac Commune</i>	30,285,203,363		16,778,273,461	
<i>Others</i>	4,563,925,862		12,451,524,488	
Merchandises	658,707,509	-	463,409,340	-
	106,618,297,258	-	79,857,372,988	-

5.8. Deferred expenses

5.8.1. Short-term deferred expenses

	Closing balance	Opening balance
	VND	VND
Tools and supplies issued for use	201,990,000	498,880,297
Other deferred expenses	169,709,374	
	371,699,374	498,880,297

5.8.2. Long-term deferred expenses

	Closing balance	Opening balance
	VND	VND
Tools and supplies pending allocation	133,982,215	-
Other deferred expenses	88,917,221	-
	222,899,436	-

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5.9. Taxes and amounts receivables /payables to the State budget

	Opening balance		Movement in the period		Closing balance	
	Taxes receivable VND	Taxes payable VND	Amount payable VND	Amount paid VND	Taxes receivable VND	Taxes payable VND
Value-added tax	930,633,966	-	-	-	930,633,966	-
Corporate income tax	-	11,232,654,219	4,150,820,720	11,233,267,515	-	4,150,207,424
Personal income tax	-	7,593,459	537,033	8,130,492	-	-
Others	-	243,009,001	187,935,564	256,376,679	-	174,567,886
	930,633,966	11,483,256,679	4,339,293,317	11,497,774,686	930,633,966	4,324,775,310

The company's tax finalization is subject to examination by the tax authorities. Due to the varying interpretations of tax regulations applied to different types of transactions, the taxes presented in the interim interim separate financial statements may be subject to adjustments based on the tax authorities' decisions.

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

5.10. Increases, decreases in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
COST						
Opening balance	266,527,398,426	113,374,045,264	23,477,724,733	895,867,272	7,989,373,214	412,264,408,909
Increase in the period	246,590,000	4,290,559,259	657,407,407	49,680,000	-	5,244,236,666
- Purchase in the period	246,590,000	4,290,559,259	657,407,407	49,680,000	-	5,244,236,666
Decrease in the period	-	-	(9,634,821,818)	-	-	(9,634,821,818)
- Liquidation or transfer	-	-	(9,634,821,818)	-	-	(9,634,821,818)
Closing balance	266,773,988,426	117,664,604,523	14,500,310,322	945,547,272	7,989,373,214	407,873,823,757
ACCUMULATED DEPRECIATION						
Opening balance	31,060,543,118	53,189,257,645	17,194,611,274	848,685,454	4,953,627,854	107,246,725,345
Increase in the period	3,696,012,373	3,422,173,392	838,617,855	16,202,551	465,018,432	8,438,024,603
- Depreciation charged	3,696,012,373	3,422,173,392	838,617,855	16,202,551	465,018,432	8,438,024,603
Decrease in the period	-	-	(8,510,967,846)	-	-	(8,510,967,846)
- Liquidation or transfer	-	-	(8,510,967,846)	-	-	(8,510,967,846)
Closing balance	34,756,555,491	56,611,431,037	9,522,261,283	864,888,005	5,418,646,286	107,173,782,102
NET BOOK VALUE						
Opening balance	235,466,855,308	60,184,787,619	6,283,113,459	47,181,818	3,035,745,360	305,017,683,564
Closing balance	232,017,432,935	61,053,173,486	4,978,049,039	80,659,267	2,570,726,928	300,700,041,655

- The historical cost of tangible fixed assets that were fully depreciated but still in use as at 30 June 2026 amounted to VND 35,707,413,362 (31

December 2025: VND 18,778,205,706).

- The carrying amount of tangible fixed assets pledged as collateral for borrowings as at 30 June 2026 was VND 19,322,574,641 (31 December 2025: VND 20,446,324).

Details of tangible fixed assets currently in use:

	Closing balance		Opening balance	
	Cost VND	Net book value VND	Cost VND	Net book value VND
Operations, Service and Passenger Waiting Building	65,156,231,399	59,738,196,979	65,156,231,399	60,455,513,287
Yen Lenh Port – Phase 1	113,712,763,868	109,080,021,644	113,712,763,868	110,343,496,796
Others	229,004,828,490	131,881,823,032	233,395,413,642	134,218,673,481
	407,873,823,757	300,700,041,655	412,264,408,909	305,017,683,564

5.11. Construction in progress

	Closing balance VND		Opening balance VND	
	Value	Recoverable amount	Value	Recoverable amount
Construction in progress	49,417,899,330	49,417,899,330	47,711,176,826	47,711,176,826
Yen Lenh Port Project (1)	47,889,902,880	47,889,902,880	46,183,180,376	46,183,180,376
Liem Tuyen Commercial Complex Project (2)	1,527,996,450	1,527,996,450	1,527,996,450	1,527,996,450
	49,417,899,330	49,417,899,330	47,711,176,826	47,711,176,826

(1) Detailed Information on the Yen Lenh Port Project:

- Project name: Investment in the construction of Yen Lenh Bac Port;
- Location: Moc Nam Commune, Chuyen Ngoai Commune, Duy Tien Town, Ha Nam Province (now Ninh Binh Province);
- Objective: Construction of a cargo port on the Red River;
- Investor: Thanh Dat Investment and Development Joint Stock Company;
- Source of capital: Equity and bank loans;
- Total investment: 468,424,000,000 VND;
- Project status as of 30/06/2026: Phase 1 has been completed and put into operation; Phase 2 is under implementation.

(2) Detailed Information on the Liem Tuyen Commercial Center Project:

- Project name: Investment in the technical infrastructure of the commercial area, service zone, and residential area in Thanh Dat;
- Location: Liem Tuyen Commune and Liem Tiet Commune, Phu Ly City, Ha Nam Province (now Ninh Binh Province);
- Investor: Thanh Dat Investment and Development Joint Stock Company;
- Source of capital: Equity and bank loans;
- Total investment: 103,350,036,000 VND;
- Construction commencement and expected completion time: From 2018 to 2026;
- Project status as of 30/06/2026: Land clearance and regulatory plan adjustment are in progress.

THANH DAT INVESTMENT DEVELOPMENT JOINT STOCK COMPANY
NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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5.12. Long – term financial investment

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Allowance VND	Cost VND	Recoverable amount VND	Allowance VND
<i>Investments in subsidiaries</i>						
Dong Van III Industrial Park	227,674,900,000	227,674,900,000	-	227,674,900,000	227,674,900,000	-
Infrastructure Investment and Development Joint Stock Company - 65% ownership interest	227,674,900,000	227,674,900,000	-	227,674,900,000	227,674,900,000	-
<i>Investments in joint ventures and associates</i>						
Tan Cang – Dong Van Ha Nam Joint Stock Company - 39% ownership interest	39,000,000,000	16,753,293,369	(22,246,706,631)	39,000,000,000	16,753,293,369	(22,246,706,631)
	39,000,000,000	16,753,293,369	(22,246,706,631)	39,000,000,000	16,753,293,369	(22,246,706,631)
	266,674,900,000	244,428,193,369	(22,246,706,631)	266,674,900,000	244,428,193,369	(22,246,706,631)

Summary of the associate company's business activities during the period:

- Dong Van III Industrial Zone Infrastructure Development Joint Stock Company – Ha Nam Province mainly operates in the field of leasing industrial zone infrastructure and providing infrastructure management services. During the period, Thanh Dat Investment and Development Joint Stock Company carried out site leveling and infrastructure construction for Dong Van III Industrial Zone Infrastructure Development Joint Stock Company – Ha Nam Province.
- Tan Cang - Dong Van Ha Nam Joint Stock Company primarily operates in the field of logistics transportation.

5.13. Short-term trade payables

	Closing balance VND	Opening balance VND
Tan Sang Investment Construction and Trading Company Limited	535,342,210	2,452,177,263
Dong Nam Construction and Trading Joint Stock Company	-	2,168,469,220
Luxsen International Paint Development Joint Stock Company	183,408,000	1,727,836,000
Others	5,188,936,297	6,164,425,352
	5,907,686,507	12,512,907,835

5.14. Short-term advances from customers

	Closing balance VND	Opening balance VND
Management Board of Key Medical Projects (Viet Duc Hospital – Facility II)	50,798,017,600	50,798,017,600
Management Board of Key Medical Projects (Bach Mai Hospital – Facility II)	28,618,399,800	28,618,399,800
Huy Hung Building Materials Joint Stock Company	1,709,635,620	81,137,460
Others	3,019,412,379	1,548,237,203
	84,145,465,399	81,045,792,063

5.15. Short-term deferred revenue

	Closing balance VND	Opening balance VND
Deferred revenue from leasing premises	517,830,000	675,160,728
	517,830,000	675,160,728

5.16. Other payables

5.16.1. Short-term other payables

	Closing balance VND	Opening balance VND
Trade union fund	29,170,635	10,241,310
Remuneration of the Board of Directors and the Board of Supervisors	-	168,000,000
Others	-	6,300,000
	29,170,635	184,541,310

5.16.2. Long-term other payables

	Closing balance VND	Opening balance VND
- Long-term deposits received	120,000,000	91,500,000
- Other long-term payables	21,885,776,000	21,885,776,000
People's Committee of Ha Nam Province (1)	21,885,776,000	21,885,776,000
	22,005,776,000	21,977,276,000

(1) Decision No. 295/QĐ-UBND dated 31 January 2019 issued by the People's Committee of Ha Nam Province approving the adjustment of the investment project for the construction of a clean water supply system in Liem Tuyen Commune, Liem Tiet Commune and Thanh Liem District, Ha Nam Province (now Liem Tuyen Commune and Ninh Binh Province following the administrative reorganization and merger of Ha Nam Province into Ninh Binh Province) based on the environmental impact assessment results.

5.17. Borrowings and finance lease liabilities

5.17.1. Short-term borrowings and finance lease liabilities

	Closing balance Amount VND	In the period Increases Decreases VND VND		Opening balance Amount VND
Short-term borrowings				
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ha Nam Branch	9,400,000,000	4,700,000,000	4,700,000,000	9,400,000,000
Loans from individual (1)	8,500,000,000	8,500,000,000	-	-
	17,900,000,000	13,200,000,000	4,700,000,000	9,400,000,000

(1) The loan was obtained from an individual with a term of 12 months and bears interest at a rate of 5% per annum.

5.17.2. Long-term borrowings and finance lease liabilities

	Closing balance Amount VND	In the period Increases Decreases VND VND		Opening balance Amount VND
Loans Relent by the Ha Nam Provincial People's Committee from the Government (2)	9,431,883,879	-	214,448,000	9,646,331,879
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ha Nam Branch (3)	17,140,461,150	-	4,700,000,000	21,840,461,150
	26,572,345,029	-	4,914,448,000	31,486,793,029

Supplementary information on long-term loans:

- (2) Long-term reloan from the Ha Nam Provincial People's Committee under Decision No. 295/QĐ-UBND, dated 31 January 2019, to finance the Liem Tuyen – Liem Khiet Clean Water Project. The loan term is 21 years, with an interest rate of 2% per year. The loan is secured by Liem Tuyen – Liem Khiet Clean Water Plant.
- (3) Long-term loan from VietinBank – Ha Nam Branch under Loan Agreement No. 01/2023-HDCVDADT/NHCT384-THANH DAT, signed on 10 July 2023, with a loan limit of VND 50,000,000,000. The loan interest rate is determined in each debt acknowledgment note. The loan is used to finance legal investment costs of the Yen Lenh Bac Port construction project in Moc Nam and Chuyen Ngoai Communes. The loan is secured by mortgage and pledge agreements of related parties, specifically Mr. Nguyen Huy Cuong (Chairman of the Board of Management) and Mrs. Nguyen Thanh Tam (Board Member), including:
- Mortgage Agreement No. 01/2010/HDTTC, dated 2 July 2010.
 - Real Estate Mortgage Agreement No. 02/2016/HDTTC, dated 20 June 2016.
 - Pledge Agreements for valuable papers, including: No. 02/2019/HDBD/NHCT384-TD, dated 5 April 2019, No. 04/2019/HDBD/NHCT384-TD, dated 29 August 2019, No. 05/2019/HDBD/NHCT384-TD, dated 24 October 2019, No. 06/2019/HDBD/NHCT384-TD, dated 24 October 2019, No. 03/2021/HDBD/NHCT384-TD, dated 24 December 2021, No. 05/2021/HDBD/NHCT384-TD, dated 24 December 2021, No. 01/2022/HDBD/NHCT384-TD, dated 29 December 2022, No. 02/2022/HDBD/NHCT384-TD, dated 29 December 2022, No. 01/2021/HDBD/NHCT384-TD, dated 5 August 2021.
 - Online savings deposit pledge agreement No. 02/2021/HDBD/NHCT384-TD, dated 25 August 2021 and all collateralized technical infrastructure assets from the Yen Lenh Bac Port project

5.18. Owner's equity

5.18.1. Reconciliation table of equity

	Owner's contributed VND	Retained earnings VND	Total VND
Prior year's opening balance	574,887,850,000	276,512,590,392	851,400,440,392
Increase during the year	91,972,700,000	-	91,972,700,000
Profit for the prior year	-	95,530,612,413	95,530,612,413
Profit distribution	-	(91,972,700,000)	(91,972,700,000)
Prior year's closing balance	666,860,550,000	280,070,502,805	946,931,052,805
Current period's opening balance	666,860,550,000	280,070,502,805	946,931,052,805
Profit for the current period	-	124,731,982,466	124,731,982,466
Current period's closing balance	666,860,550,000	404,802,485,271	1,071,663,035,271

5.18.2. Details of owner's investment capital

	Closing balance VND	Opening balance VND
Mr. Nguyen Huy Cuong	194,831,980,000	194,831,980,000
Ms Nguyen Thanh Tam	38,893,660,000	38,893,660,000
Mr. Nguyen Quang Tri	35,164,760,000	35,164,760,000
Others	397,970,150,000	397,970,150,000
	666,860,550,000	666,860,550,000

5.18.3. Capital transactions with owners and dividend distribution, profit sharing

	Current period VND	Prior period VND
Owner's invested equity		
Capital contribution at the beginning of the period	666,860,550,000	574,887,850,000
Contributed capital increase during the period	-	-
Contributed capital during the period	-	-
Capital contribution at the end of the period	666,860,550,000	574,887,850,000
Dividends and profits distributed	-	-

5.18.4. Shares

	Closing balance Shares	Opening balance Shares
Number of shares registered for issuance	66,686,055	66,686,055
Number of shares issued to the public	66,686,055	66,686,055
Ordinary shares	66,686,055	66,686,055
Preference shares	-	-
Number of shares repurchased	-	-
Ordinary shares	-	-
Preference shares	-	-
Number of outstanding shares in circulation	66,686,055	66,686,055
Ordinary shares	66,686,055	66,686,055
Preference shares	-	-
<i>Par value of outstanding shares (VND per share)</i>	<i>10,000</i>	<i>10,000</i>

5.18.5. Profit distribution

	Current period VND	Prior period VND
Undistributed earnings at the beginning of the period	280,070,502,805	276,512,590,392
Profit for the period	124,731,982,466	73,551,113,888
Other decreases in earnings	-	-
Other increases in earnings	-	-
Profit distributed as dividends and appropriated to funds during the period	404,802,485,271	350,063,704,280
Distribution to funds and dividends, including:		
- Dividend distribution	-	(91,972,700,000)
Remaining undistributed profit	404,802,485,271	258,091,004,280

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM SEPARATE STATEMENT OF INCOME

6.1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from concrete products	-	10,948,369,907
Construction revenue	21,759,259,259	134,855,708,739
+ Construction revenue incurred during the period	21,759,259,259	134,855,708,739
+ Cumulative construction service revenue recognized up to the end of the reporting period	403,753,075,062	178,319,651,681
Petroleum sales revenue	44,064,279,765	37,574,881,022
Port loading and unloading revenue	25,533,085,897	22,646,579,384
Others	29,080,976,404	16,011,672,269
	120,437,601,325	222,037,211,321
Revenue arising during the year from related parties (detailed in Note 8.2)	38,104,120,443	114,047,873,888

6.2. Cost of goods sold

	Current period VND	Prior period VND
Cost of concrete products sold	-	8,109,452,902
Cost of construction activities	17,561,643,517	126,270,191,291
Cost of petroleum sold	43,295,410,330	35,330,500,160
Cost of port loading and unloading services	15,819,463,518	9,382,514,307
Others	22,929,706,823	9,063,547,247
	99,606,224,188	188,156,205,907

6.3. Financial income

	Current period VND	Prior period VND
Interest income from deposits and loans	5,140,112,778	2,250,586,886
Income from investments	108,285,041,033	51,800,754,972
	113,425,153,811	54,051,341,858
Financial income arising during the year from related parties (detailed in Note 8.2)	108,285,041,033	51,800,754,972

6.4. Financial expenses

	Current period VND	Prior period VND
Interest expense	1,916,149,293	286,197,449
Exchange rate differences	-	1,654,767,357
	1,916,149,293	1,940,964,806

6.5. Selling expenses

	Current period VND	Prior period VND
Labor expenses	776,463,028	1,139,413,415
	776,463,028	1,139,413,415

6.6. General and administration expenses

	Current period VND	Prior period VND
Management staff costs	1,319,400,364	1,247,267,160
Management material costs	360,343,376	-
Office supplies expenses	4,208,333	-
Depreciation expenses	481,011,596	441,971,354
Taxes, fees and charges	15,015,644	74,668,000
Provision expenses	141,782,862	661,764,540
Reversal of provisions	(550,963,000)	(649,852,500)
Purchased services expenses	871,496,444	2,540,172,537
Other cash expenses	282,820,700	-
	2,925,116,319	4,315,991,091

6.7. Other income

	Current period VND	Prior period VND
Profit from disposal and sale of fixed assets	397,997,880	179,177,971
Others	5,400,000	46,470,994
	403,397,880	225,648,965

6.8. Other expenses

	Current period VND	Prior period VND
Administrative penalties	156,341,446	263,497,058
	156,341,446	263,497,058

6.9. Current corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period (i)	4,150,820,720	6,947,015,979
Total current corporate income tax expense	4,150,820,720	6,947,015,979

(i) The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period VND
Profit/(loss) before tax	128,882,803,186	80,498,129,867
Adjustments to taxable income	(108,128,699,587)	(49,948,946,972)
Increase adjustments	156,341,446	1,851,808,000
Branch loss	-	1,588,310,942
Other non-deductible expenses	156,341,446	263,497,058
Decrease adjustments	(108,285,041,033)	(51,800,754,972)
Dividends and distributed profits	(108,285,041,033)	(51,800,754,972)
Current taxable income	20,754,103,599	30,549,182,895
Standard corporate income tax rate	20%	20%
Corporate income tax	4,150,820,720	6,109,836,579
Additional corporate income tax assessment for prior years	-	837,179,400
Corporate income tax expense based on current taxable income	4,150,820,720	6,947,015,979

6.10. Production cost by nature

	Current period VND	Prior period VND
Raw materials and consumables	58,276,246,844	92,052,972,854
Labour	10,481,186,891	4,973,629,115
Cost of tools, instruments and supplies	442,686,458	-
Depreciation and amortisation	8,438,024,603	9,379,764,005
Taxes, charges and fees	15,015,644	-
Contingency expenses	141,782,862	661,764,540
Reversal of provisions	(550,963,000)	-
Cost of outsourced services	23,730,418,915	70,949,724,838
Others	2,333,404,318	6,117,727,092
	103,307,803,535	184,135,582,444

7. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE SEPARATE INTERM STATEMENT OF CASH FLOWS

7.1. Actual amounts of borrowings received during the period

	Current period VND	Prior period VND
Proceeds from borrowings under normal contracts	8,500,000,000	-
	8,500,000,000	-

7.2. Actual amounts of principal paid during the period

	Current period VND	Prior period VND
Repayment of borrowings under normal contracts	4,914,448,000	45,515,304,261
	4,914,448,000	45,515,304,261

8. OTHER INFORMATION

8.1. Events arising after the end of the period

No significant events have occurred since the end of the accounting period ended 30 June 2026, that would require adjustments or disclosures in the notes to the interim separate financial statements.

8.2. Transactions and balances with related parties

The related parties with the Company include key management members, the individuals involved with key management members and other related parties.

List of related parties:

Full name	Relationship
Mr. Nguyen Huy Cuong	Chairman
Mr. Nguyen Manh Hai	Member of BOM
Mr. Tran Van Thang	Independent member of BOM
Mr. Nguyen Huu Thuyet	Member of BOM
Mr. Tran Viet Duc	General Director (until 1 July 2026)
Mr. Nguyen Quang Tri	Deputy General Director
Mr. Tran Duc Dung	Deputy General Director (from 15 April 2025), General Director (from 02 July 2026)
Mr. Pham Van Ha	Head of BOS
Mr. Nguyen Dinh Thuan	Member of BOS
Ms. Nguyen Thi Thuy Van	Member of BOS

8.2.1. Transactions and balances with key management members, the individuals involved with key management members.

Key management members include members of The Board of Management, the Board of Supervisors, and the Executive Board (The Board of General Directors). Individuals associated with key management members are close members in the family of key management members.

Income of key management members :

The total remuneration of the Board of Directors, Board of Supervisors and income of the Executive Board during the period is as follows:

Full name	Position	Current period VND	Prior period VND
The Board of Management			
Mr. Nguyen Huy Cuong	Chairman	97,049,620	54,751,243
Mr. Nguyen Manh Hai	Member	104,509,451	41,984,896
Mr Tran Van Thang	Independent member	12,000,000	-
Mr Tran Viet Duc	Member and General Director (until 01 July 2026)	119,565,792	56,174,306
Mr Nguyen Huu Thuyet	Member	96,983,488	-
The Board of General Directors			
Mr. Nguyen Quang Tri	Deputy General Director	76,907,701	48,166,095
Mr. Tran Duc Dung	Deputy General Director (from 15 April 2025), General Director (from 2 July 2026)	104,760,932	51,545,380
The Board of Supervisors			
Mr. Pham Van Ha	Head of BOS	110,294,510	52,159,500
Mr. Nguyen Dinh Thuan	Member	88,982,953	52,882,205
Ms Nguyen Thi Thuy Van	Member	56,653,632	40,873,949

Transactions with key management members, the individuals involved with key management members.

At the end of the accounting period, the Company had not outstanding balances with key management members, the individuals involved with key management members.

8.2.2. Transactions and balances with other related parties

Other related parties to the Company include subsidiaries, joint-ventures, associates controlled businesses, individuals with direct or indirect voting rights at the Company and intimately members within their families, businesses run by key management employees and individuals with direct or indirect voting rights of the Company and intimately members of their families.

List of other related parties:

Other related parties	Relationship
Quang Anh Company Limited	Key management personnel with close relationships
Dong Van III Industrial Park Infrastructure Investment and Development Joint Stock Company	Subsidiary
Tan Cang – Dong Van Ha Nam Joint Stock Company	Associate
Tri Dung Construction and Trading Joint Stock Company	Common key management personnel

Transactions with other related parties:

During this accounting period, there were major transactions with related companies as follows:

Gross sales of goods and services rendered	Content	Current period VND	Prior period VND
Quang Anh Company Limited	Revenue from petroleum sales	4,194,457	11,545,519
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company	Revenue from construction activities and petroleum sales	21,918,925,986	114,036,328,369
Tri Dung Construction and Trading Joint Stock Company	Sales revenue	16,181,000,000	-
		38,104,120,443	114,047,873,888
Finance income		Current period VND	Prior period VND
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company		108,285,041,033	51,800,754,972
Dividend receipts			
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company		140,085,796,005	-
Sale of goods and provision of services			
Quang Anh Company Limited		4,530,014	12,700,069
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company		23,664,027,840	123,159,834,979
Tri Dung Construction and Trading Joint Stock Company		17,799,100,000	-
Cash receipts from sale of goods			
Quang Anh Company Limited		4,530,014	12,700,069
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company		54,381,584,631	50,817,762,260
Tri Dung Construction and Trading Joint Stock Company		17,799,100,000	-
Balance of debts with other related parties:			
Short-term trade receivables		Closing balance VND	Opening balance VND
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company		93,608,741	30,810,239,606
Other receivables			
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company		-	31,800,754,972

8.3. Information of Department

During the period, the Company primarily generated revenue from operations conducted in Ninh Binh Province; therefore, it does not present segment reporting by geographical area. Instead, the Company presents segment reporting by business lines. Segment information:

CURRENT PERIOD

Items	Construction	Concrete sales	Petroleum sales	Port loading service	Other activities	Total
	VND	VND	VND	VND	VND	VND
Net external sales	21,759,259,259	-	44,064,279,765	25,533,085,897	29,080,976,404	120,437,601,325
Depreciation and amortisation	17,561,643,517	-	43,295,410,330	15,819,463,518	22,929,706,823	99,606,224,188
Operating profit	4,197,615,517	-	768,869,435	9,713,622,379	6,151,269,581	20,831,377,137
Capital expenditure	4,947,966,666	-	-	1,706,722,504	296,270,000	6,950,959,170
Segment assets	208,649,444,824	-	103,561,964,227	249,583,503,268	250,045,850,684	811,840,763,004
Unallocated assets	-	-	-	-	-	422,458,456,286
Total assets	208,649,444,824	-	103,561,964,227	249,583,503,268	250,045,850,684	1,234,299,219,290
Segment liabilities	83,165,155,555	-	4,353,479,595	29,063,088,753	41,729,684,806	158,311,408,709
Unallocated liabilities	-	-	-	-	-	4,324,775,310
Total liabilities	83,165,155,555	-	4,353,479,595	29,063,088,753	41,729,684,806	162,636,184,019

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PRIOR PERIOD

Item	Construction VND	Concrete sales VND	Petroleum sales VND	Port loading service VND	Other activities VND	Total VND
Net external sales	134,855,708,739	10,948,369,907	37,574,881,022	22,646,579,384	16,011,672,269	222,037,211,321
Depreciation and amortisation	126,270,191,291	8,109,452,902	35,330,500,160	9,382,514,307	9,063,547,247	188,156,205,907
Operating profit	8,585,517,448	2,838,917,005	2,244,380,862	13,264,065,077	6,948,125,022	33,881,005,414
Capital expenditure	-	-	-	-	153,690,000	153,690,000
Segment assets	214,983,882,225	17,052,936,174	2,582,186,453	144,471,302,955	265,920,191,844	645,010,499,651
Unallocated assets	-	-	-	-	-	444,347,426,330
Total assets	214,983,882,225	17,052,936,174	2,582,186,453	144,471,302,955	265,920,191,844	1,089,357,925,981
Segment liabilities	82,683,870,331	-	425,531,400	-	51,688,520,811	134,797,922,542
Unallocated liabilities	-	-	-	-	-	29,608,449,089
Total liabilities	82,683,870,331	-	425,531,400	-	51,688,520,811	164,406,371,631

8.4. Comparative figures

The comparative figures are derived from the Company's aggregated financial statements for the year ended 31 December 2025, which were audited by International Auditing and Valuation Company Limited – Hanoi Branch, and from the aggregated interim financial statements for the six-month accounting period ended 30 June 2025, which were reviewed. Certain comparative figures have been reclassified to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 providing guidance on accounting documents, chart of accounts, bookkeeping, and the preparation and presentation of aggregated interim financial statements for enterprises for comparison purposes with the current period's figures (see Appendix 01 for details).

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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Appendix 01: Reclassification of certain items in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 for comparative purposes with the current period's figures.

Financial statements for the fiscal year ended 31 December 2025			Adjustments in accordance with Circular No. 99/2025/TT-BTC			Difference
Item	Code	Closing balance VND	Item	Code	Open balance VND	
Interim Combined Statement of Financial Position						
Balance Sheet						
ASSETS						
Held-to-maturity investments	123	80,351,851,916	Short - term held-to-maturity investments	123	80,351,851,916	-
Short-term prepaid expenses	151	498,880,297	Short-term deferred expenses	161	498,880,297	-
Short-term unearned revenue	318	675,160,728	Short-term deferred revenue	319	675,160,728	-
RESOURCES						
Taxes and other payables to the State Budget	313	11,483,256,679	Short-term taxes and other payables to the State Budget	314	11,483,256,679	-
Interim Combined Statement of Cash Flows for the accounting period from 1 January 2025 to 30 June 2025						
Gain/(loss) from investing activities	05	(54,230,519,829)	Combined Statement of Cash Flows for the accounting period from 1 January 2026 to 30 June 2026		Prior period VND	
Interest expense	06	286,197,449	Gain/(loss) from investing and financing activities	05	(54,230,519,829)	-
Increase/(decrease) in prepaid	12	36,927,203	Borrowing costs	06	286,197,449	-
Interest paid	14	(286,197,449)	Increase/(decrease) in deferred expenses	12	36,927,203	-
			Borrowing costs paid	14	(286,197,449)	-

8.5. Events after the end of the reporting period

The Company completed the issuance of 6,667,733 shares (equivalent to VND 66,677,330,000) as dividend payment for 2025 in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/2026/NQ-DHDCD and the Board of Directors' Resolution No. 49/2026/NQ-HDQT on the implementation of the issuance plan. The issuance results were confirmed by the State Securities Commission of Vietnam under Official Letter No. 6162/UBCK-QLCB dated 3 July 2026. The Company also completed the 33rd amendment to its Enterprise Registration Certificate, increasing its charter capital to VND 733,537,880,000.

Except for the above event, there were no other significant events occurring after 30 June 2026 that would require adjustment to or disclosure in these separate interim financial statements.



Preparer
Dinh Thi Phuong Thao



Chief Accountant
Duong Thi Thu Hien



General Director
Tran Duc Dung
Ninh Binh, Vietnam
24 August 2026