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HANOI CONSTRUCTION CORPORATION - JSC

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30/06/2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Hanoi Construction Corporation - JSC presents this report together with the Company's reviewed financial statements for the period ended 30/06/2026.

CORPORATION

Hanoi Construction Corporation - JSC (hereinafter referred to as the "the Corporation") predecessor was a State enterprise established under Decision No. 990/BXD-TCLD dated 20/11/1995 of the Minister of Construction. The Corporation was equitized and switched to operation under the Joint Stock Corporation model on 14/8/2014.

Hanoi Construction Corporation – JSC operating under the Enterprise Registration Certificate of Joint Stock Corporation No. 0100106338 issued by the Department of Planning and Investment of Hanoi City for the first time on 17/6/1996, business registration changed for the twelfth (12th) time and changed on 23/3/2021.

The charter capital of the Corporation according to the 12th change in business registration dated March 23, 2021 is VND 1,410,480,000,000 (In words: One thousand, four hundred and ten billion, four hundred and eighty million dong even); equivalent to 141,048,000 shares, the par value of VND 10,000/share.

The Corporation's shares are being traded on UpCOM using the stock code HAN. The Corporation's shares are currently maintained under warning status according to Decision No. 392/QD-SGDHN dated April 14, 2026 of the Hanoi Stock Exchange.

Head office of the Corporation: No. 57 Quang Trung, Hai Ba Trung Ward, Hanoi City.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Corporation during the period and at the date of this report are as follows:

Board of Management

Mr. Dau Van Dien	Chairman (temporarily suspended from office since 29/6/2026)
Mr. Nguyen Minh Cuong	Member (temporarily in charge of the Board of Management since 29/6/2026)
Mr. Nguyen Do Quy	Member
Mr. Duong Ngoc Quang	Member
Mr. Tran Huyen Linh	Member

Board of Supervisors

Mr. Dinh Cong Thuy	Head of the Board
Mrs. Duong Thi Kim Quy	Member
Mrs. Tran Thi Kim Lien	Member

Board of General Directors

Mr. Nguyen Do Quy	General Director
Mr. Nguyen Minh Cuong	Deputy General Director
Mr. Duong Ngoc Quang	Deputy General Director
Mr. Nguyen Duc Toan	Deputy General Director
Mr. Hoang Viet Anh	Deputy General Director
Mr. Tran Minh Hong	Deputy General Director (Appointed from 25/5/2026)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Corporation which would require adjustments to or disclosures to be made in the Interim Consolidated financial statements.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

AUDITORS

The Corporation's Interim Consolidated financial statements for the period ended 30/06/2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

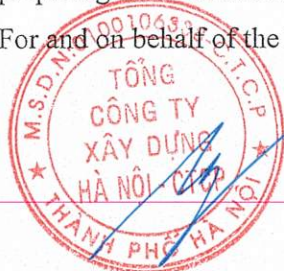
The Corporation's Board of General Directors is responsible for preparing the interim financial statements at 30/06/2026, which give a true and fair view of the financial position as well as of its income and cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim Consolidated financial statements. In preparing these financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the interim Consolidated financial Statements;
- Design and implement effectively the internal control system to ensure that the preparation and presentation of the interim Consolidated financial Statements are free from material misstatements due to frauds or errors;
- Prepare the interim Consolidated financial Statements of the Corporation on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Corporation and to ensure that the interim Consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim Consolidated financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Corporation has complied with the above requirements in preparing the interim Consolidated financial statements.

For and on behalf of the Board of General Directors,



Duong Ngoc Quang

Deputy General Director

(Authorised: No. 228/UQ-CCT dated 4 March 2026)

Hanoi, 27th August, 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
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No: 434/2026/BCSXHN-CPA VIETNAM-NV2

REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION

To: Shareholders
Boards of Management, Supervisors and General Directors
Hanoi Construction Corporation - JSC

We have reviewed the accompanying interim Consolidated financial statements of Hanoi Construction Corporation - JSC, prepared on August 27, 2026, as set out on pages 06 to pages 59, including the Interim Consolidated Statement of Financial Position as at 30/06/2026, and the Interim Consolidated Income Statement, and Interim Consolidated Cash flow Statement for the period then ended, and Notes to the Interim Consolidated financial statements.

Responsibility of the Board of General Directors

The Corporation's Board General of Directors is responsible for the true and fair preparation and presentation of these Interim Consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of Interim Consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim Consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the Corporation.

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 thus 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.

Basis for Qualified Conclusion

As at 30 June 2026, the balances of receivables (Codes 131, 132 and 135) at the subsidiaries that had not been fully reconciled and confirmed amounted to VND 73.40 billion (as at 31 December 2025: VND 73.68 billion), the determination of provisions required for overdue receivables was based on assessments made by the management of the respective subsidiaries; the balances of payables (Codes 311, 312 and 319) at the subsidiaries that had not been fully reconciled and confirmed amounted to VND 155.67 billion (as at 31 December 2025: VND 156.24 billion). In addition, the balance of "Long-term prepaid expenses" (Code 261) at Tay Ho Housing and Construction Development Investment Joint Stock Company, amounting to VND 3.05 billion (as at 31 December 2025: VND 3.05 billion), had not been allocated to expenses in prior years. We were unable to obtain the necessary supporting documents to determine the existence of these receivable and payable balances, as well as the provisions required for overdue receivables and other overdue debts, in the interim consolidated financial statements. Accordingly, we were unable to determine whether any adjustments to these amounts were necessary in the interim consolidated financial statements of the General Company for the six-month period ended 30 June 2026, and, if so, the amount of such adjustments.

As presented in Note 5.2(c) and Note 4 – Accounting policies for financial investments to the interim consolidated financial statements, investments in joint ventures and associates have been presented by the General Company's management at cost. Accordingly, we were unable to determine the amount that should have been recognised under the equity method in respect of the investments in associates in the interim consolidated financial statements of the General Company for the six-month period ended 30 June 2026.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the “Basis for Qualified Conclusion” section, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements, in all material respects, does not give a true and fair view of the interim financial position of the Company as at 30 June 2026, and the interim results of operations and its cash flows for the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.



Nguyen Thi Mai Hoa

Deputy General Director

Audit Practising Registration Certificate:
2326-2023-137-1

Authorised: 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

A member firm of INPACT

Hanoi, 27th August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30th June 2026

ASSETS	Code Note		30/06/2026	01/01/2026
			VND	VND
A - SHORT-TERM ASSETS (100=110+120+130+140+160)	100		5,825,494,087,990	5,694,560,741,213
I. Cash and cash equivalents	110	5.1	236,617,783,822	491,737,337,087
1. Cash	111		223,635,538,822	478,755,092,087
2. Cash equivalents	112		12,982,245,000	12,982,245,000
II. Short-term financial investments	120	5.2	54,897,313,808	6,652,985,021
1. Trading securities	121	5.2.a	100,000,000	100,000,000
3. Held to maturity Investments	123	5.2.b	54,797,313,808	6,552,985,021
III. Short-term receivables	130		3,905,444,502,874	3,453,724,835,231
1. Short-term receivables from customers	131	5.3	2,370,095,947,786	2,156,607,527,951
2. Prepayments to sellers in short-term	132	5.4	1,010,485,847,270	908,879,230,412
5. Other short-term receivables	135	5.5	737,584,205,766	576,483,255,825
6. Short-term allowances for doubtful debts	136	5.6	(212,721,497,948)	(188,245,178,957)
IV. Inventories	140	5.7	1,484,752,929,648	1,578,337,891,268
1. Inventories	141		1,484,795,586,675	1,578,380,548,295
2 Allowances for devaluation of inventories	149		(42,657,027)	(42,657,027)
VI. Other current assets	160		143,781,557,838	164,107,692,606
1. Deferred expenses	161	5.8	1,844,577,387	1,288,202,785
2. Deductible value added tax	162		85,634,662,359	115,442,643,445
3. Taxes and other receivables from government budget	163	5.17	56,302,318,092	47,376,846,376

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30th June 2026

ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
B - LONG-TERM ASSETS (200 = 210+220+240+250+260+270)	200		1,168,202,458,499	1,241,817,337,284
I. Long-term receivables	210		4,154,325,669	2,683,500,000
5. Other long-term receivables	215	5.5	4,154,325,669	2,683,500,000
II. Fixed assets	220		52,121,242,129	45,093,761,856
1. Tangible fixed assets	221	5.9	49,966,884,007	42,569,940,630
- Historical costs	222		192,820,448,671	179,758,720,605
- Accumulated depreciation	223		(142,853,564,664)	(137,188,779,975)
2. Finance lease fixed assets	224	5.10	-	309,225,606
- Historical costs	225		-	2,036,363,636
- Accumulated depreciation	226		-	(1,727,138,030)
3. Intangible fixed assets	227	5.11	2,154,358,122	2,214,595,620
- Historical costs	228		2,808,687,283	2,808,687,283
- Accumulated amortization	229		(654,329,161)	(594,091,663)
IV. Investment properties	240	5.12	504,865,463,967	512,886,383,205
1. Historical costs	241		708,342,691,592	708,342,691,592
2. Accumulated depreciation	242		(203,477,227,625)	(195,456,308,387)
V. Long-term assets in progress	250		134,913,001,581	10,900,403,296
2. Construction in progress	252	5.13	134,913,001,581	10,900,403,296
VI. Long-term investments	260	5.2c	465,540,223,521	664,902,252,751
2. Investments in joint ventures and associates	262		179,103,438,956	346,587,341,761
3. Investments in equity of other entities	263		337,954,751,222	364,346,649,145
4. Allowances for long-term investments	264		(51,517,966,657)	(46,031,738,155)
VII. Other long-term assets	270		6,608,201,632	5,351,036,176
1. Deferred expenses	271	5.8	6,255,553,668	4,998,388,212
2. Deferred income tax assets	272		352,647,964	352,647,964
TOTAL ASSETS (280 = 100+200)	280		6,993,696,546,489	6,936,378,078,497

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30th June 2026

RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C- LIABILITIES (300=310+330)	300		5,204,412,161,079	5,280,980,645,897
I. Short-term liabilities	310		4,882,163,052,432	5,055,573,645,554
1. Short-term trade payables	311	5.14	1,195,089,716,144	1,129,457,640,871
2. Short-term prepayments from customers	312	5.15	375,102,125,754	849,968,322,088
3. Dividends and profits payable	313	5.16	21,314,428,229	35,459,331,139
4. Taxes and other payables to government budget	314	5.17	76,989,504,213	73,264,218,638
5. Payables to employees	315		17,354,248,819	19,916,166,915
6. Short-term accrued expenses	316	5.18	1,563,743,556,874	1,331,039,342,671
9. Short-term unearned revenues	319	5.19	86,921,195,908	125,952,495,365
10. Other short-term payments	320	5.20	530,027,501,322	545,158,980,828
11. Short-term borrowings and finance lease liabilities	321	5.21	983,357,941,869	925,526,903,617
12. Short-term provisions	322	5.22	20,687,725,771	7,064,908,115
13. Bonus and welfare fund	323		11,575,107,529	12,765,335,307
II. Long-term liabilities	330		322,249,108,647	225,407,000,343
7. Long-term unearned revenues	337	5.19	139,090,553,779	141,064,440,237
8. Other long-term payables	338	5.20	828,172,727	150,000,000
9. Long-term borrowings and finance lease liabilities	339	5.21	176,933,241,035	78,795,419,000
12. Deferred income tax payables	342		4,589,724,742	4,589,724,742
13. Long-term provisions	343	5.22	807,416,364	807,416,364
D- OWNERS' EQUITY	400	5.23	1,789,284,385,410	1,655,397,432,600
1. Contributed capital	411		1,410,480,000,000	1,410,480,000,000
- Ordinary shares with voting rights	411a		1,410,480,000,000	1,410,480,000,000
4. Other capital	414		3,867,578,059	3,867,578,059
6. Differences upon asset revaluation	416		(37,318,374,070)	(37,318,374,070)
8. Development and investment funds	418		72,087,372,885	72,087,372,885
10. Undistributed profit after tax	420		75,591,416,925	58,344,525,790
- Undistributed profit after tax brought forward	420a		57,813,030,118	(5,697,426,080)
- Undistributed profit after tax for the current year	420b		17,778,386,807	64,041,951,870
11. Non-controlling interests	429		264,576,391,611	147,936,329,936
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		6,993,696,546,489	6,936,378,078,497

Preparer



Nguyen Nhat Quang

Chief Accountant



Nguyen Thi Thu Huong

Hanoi, 27th August 2026

Deputy General Director



Duong Ngoc Quang

INTERIM CONSOLIDATED INCOME STATEMENT
For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026	For the period ended 30/6/2025
			VND	VND
1. Revenues from sales and services rendered	01	6.1	1,645,406,010,948	1,756,096,823,947
2. Revenue deductions	02	6.1	28,467,708	-
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.1	1,645,377,543,240	1,756,096,823,947
4. Costs of goods sold	11	6.2	1,571,258,231,218	1,688,168,289,060
5. Gross revenues from sales and services rendered (20 = 10-11)	20		74,119,312,022	67,928,534,887
6. Gain/(loss) from the sale and disposal of investment properties	21		-	-
7. Financial income	22	6.3	43,925,253,652	39,753,461,064
8. Financial expenses	23	6.4	38,128,386,698	28,507,506,189
<i>In which: Interest expenses</i>	24		32,642,158,196	23,876,792,705
9. Selling expenses	25	6.5	-	963,219,828
10. General administrative expenses	26	6.5	61,355,231,393	55,657,597,070
11. Share of profit or loss of joint ventures and associates	27		-	-
12. Net profits from operating activities {30 = 20+21+(22-23)-(25+26)+27}	30		18,560,947,583	22,553,672,864
13. Other income	31	6.6	36,132,305,347	51,187,205,685
14. Other expenses	32	6.6	30,442,182,259	49,598,674,610
15. Other profits (40 = 31-32)	40	6.6	5,690,123,088	1,588,531,075
16. Total net profit before tax (50 = 30+40)	50		24,251,070,671	24,142,203,939
17. Current corporate income tax expenses	51	6.7	2,406,959,839	1,025,462,735
18. Deferred corporate income tax expenses	52		-	-
19. Profits after corporate income tax (60 = 50-51-52)	60		21,844,110,832	23,116,741,204
20. Profit after tax of Parent's company shareholder	61		17,778,386,807	23,152,664,291
21. Profit after tax of non-controlling Shareholders	62		4,065,724,025	(35,923,087)
22. Basic earnings per share	70	6.8	126	164

Preparer



Nguyen Nhat Quang

Chief Accountant



Nguyen Thi Thu Huong

Ha Noi, 27th August 2026
Deputy General Director



Duong Ngoc Quang

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Cash flows from operating activities				
1. Profit before tax	01		24,251,070,671	24,142,203,939
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		11,579,997,785	18,539,647,399
- Provisions	03		43,585,365,149	19,412,959,402
- Gains (losses) on investing activities	05		(43,714,387,304)	(40,044,461,064)
- Interest expenses	06		32,642,158,196	23,876,792,705
3. Operating profit before changes in working capital	08		68,344,204,497	45,927,142,381
- Increase (decrease) in receivables	09		(306,536,858,386)	(166,378,707,781)
- Increase (decrease) in inventories	10		93,584,961,620	4,603,871,233
- Increase (decrease) in payables	11		(233,275,315,446)	(71,402,041,638)
- Increase/(decrease) in deferred expenses	12		(1,813,540,058)	(539,786,190)
- Borrowing costs paid	14		(32,975,876,777)	(24,575,747,123)
- Enterprise income tax paid	15		(6,454,896,980)	(30,086,582,659)
- Other payments on operating activities	17		(1,132,227,778)	(1,559,500,000)
Net cash flows from operating activities	20		(420,259,549,308)	(244,011,351,777)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(13,249,019,851)	(3,264,182,851)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	291,000,000
3. Expenditures on loans and purchase of debt instruments from other entities	23		(50,244,328,787)	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		3,000,000,000	39,000,000,000
6. Proceeds from equity investment in other entities	26		40,719,936,965	-
7. Proceeds from interests, dividends and distributed profits	27		43,089,450,339	24,482,077,114
Net cash flows from investing activities	30		23,316,038,666	60,508,894,263

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		570,107,085,240	666,768,338,799
4. Repayment of principal	34		(414,138,224,953)	(559,514,617,809)
6. Dividends and profits paid to owners	36		(14,144,902,910)	(41,819,321,520)
<i>Net cash flows from financial activities</i>	40		<i>141,823,957,377</i>	<i>65,434,399,470</i>
Net cash flows during the period (50 = 20+30+40)	50		(255,119,553,265)	(118,068,058,044)
Cash and cash equivalents at the beginning of the period	60	5.1	491,737,337,087	438,522,216,415
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5.1	236,617,783,822	320,454,158,371

Preparer



Nguyen Nhat Quang

Chief Accountant



Nguyen Thi Thu Huong

Hà Nội, 27th August 2026
Deputy General Director



Duong Ngoc Quang

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30/06/2026

1. CORPORATION INFORMATION

1.1 Structure of ownership

Hanoi Construction Corporation- JSC predecessor was a State enterprise established under Decision No. 990/BXD-TCLD dated 20/11/1995 of the Minister of Construction. The Corporation was equitized and switched to operation under the Joint Stock Company model on 14/8/2014.

Hanoi Construction Corporation - JSC operating under the Enterprise Registration Certificate of Joint Stock Company No. 0100106338 issued by the Department of Planning and Investment of Hanoi City for the first time on June 17, 1996, business registration changed for the twelfth (12th) time and changed on March 23, 2021.

The charter capital of the Corporation according to the 12th change in business registration dated March 23, 2021 is VND 1,410,480,000,000 (*In words: One thousand, four hundred and ten billion, four hundred and eighty million*); equivalent to 141,048,000 shares, the par value of VND 10,000/share.

The Corporation's shares are being traded on UpCOM using the stock code HAN. The Corporation's shares are currently maintained under warning status according to Decision No. 392/QĐ-SGDHN dated April 14, 2026 of the Hanoi Stock Exchange.

Head office of the Corporation: No. 57 Quang Trung, Hai Ba Trung Ward, Hanoi City.

1.2 Operating industries and principal activities

The main activities of the Corporation are:

- Construction of houses of all kinds;
- Construction of railway and road works;
- Construction of public-utility works;
- Construction of other civil technical works;
- Installation of electrical systems
- Installation of water supply, drainage, heater and air conditioning systems;
- Installation of other construction systems;
- Completion of civil works;
- Other specialized construction activities;
- Real estate business, land use rights belonging to owners, users or leases (Real estate business; Management and operation of apartment buildings).

Main activities of the Corporation in the period: Real estate business and construction works.

1.3. Normal operating cycle

The Corporation's normal operating cycle is 12 months.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

1.4 The Corporation structure

As at 30/06/2026, the Corporation has subsidiaries, associates and dependent units as:

Name	Address	Major business lines
Project Management Unit No. 1 (formerly the Housing and Urban Development Projects Management Unit)	Diplomatic Area Project - Xuan Dinh - Hanoi	Project Management
Urban and Housing Services Enterprise (ceased operations)	Thang Long International Village - Cau Giay - Hanoi	Project management and operation
International Construction Company	No. B3B - Thang Long International Village - Cau Giay - Hanoi	Construction
Ho Chi Minh Branch (inactive)	No. 11, D1 Street, Thanh My Tay Ward, HCM City	Construction

Name	Address	Major business lines	Capital contribution ratio	Voting Ratio
Subsidiaries				
Hanoi Construction JSC No1	Hanoi	Real Estate and Construction Business	50,36%	50,36%
Tay Ho Construction And Housing Investment JSC	Hanoi	Production, trade and construction services	50,09%	50,09%
Hancorp Construction Equipment And Material JSC	Hanoi	Real Estate and Construction Business	95,52%	95,52%
Hancorp 3 One Member Limited Liability Company	Ho Chi Minh City	Construction	100,00%	100,00%
Hantech One Member Limited Liability Company	Hanoi	Construction	100,00%	100,00%
Hancorp 1 Investment and Trading JSC	Hanoi	Construction	51,00%	51,00%
Hancorp Urban Service JSC	Hanoi	Construction and services	51,00%	51,00%
My Duc Cement JSC	Hanoi	Cement Production	57,00%	57,00%
Associates				
Hancorp Joint Stock Company	Hanoi	Concrete production, building materials, construction	27,73%	27,73%
Hancorp 2 Construction JSC	Thanh Hoa	Construction, Design Consulting	46,07%	46,07%
Construction Design House Trading Consultancy JSC	Hanoi	Consulting, design	36,00%	36,00%
Investment And Construction JSC No.34	Hanoi	Build	30,00%	30,00%
Mechanical And Construction JSC	Hanoi	Mechanical and Construction	29,95%	29,95%
Construction JSC No.2	Hanoi	Construction, concrete production	28,07%	28,07%

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

1.4 The Corporation structure (CONTINUED)

Name	Address	Major business lines	Capital contribution ratio	Voting Ratio
Westlake International Company Limited	Hanoi	Hotel Business	25,00%	25,00%
Hancorp 5 Construction Technology JSC	Hanoi	Advise	25,00%	25,00%
Hoa Binh - Son La Express Way Investment JSC	Hanoi	Build	20,00%	20,00%

1.5 Number of employees at the end of the accounting period

The total number of the Corporation's employees as at 30/06/2026 is 590 employees (As at 31/12/2025 is 575 employees).

1.6 Statement of information comparability on the Interim Consolidated financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/03/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements. Circular No. 43/2026/TT-BTC is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The Corporation has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC since 01/01/2026. In cases where the application of this Circular results in changes in the presentation of the financial statements, the Corporation will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim Consolidated financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal years

The Corporation's fiscal year begins on 1st January and ends on 31st December of solar year.

The interim Consolidated financial statements are prepared for the accounting period ending 30/06/2026.

Accounting currency

The accompanying interim Consolidated financial statements, expressed in Vietnam Dong (VND).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Corporation applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Corporation ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim separate financial statements

The attached interim Consolidated financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim Consolidated financial statements.

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

The Corporation's interim consolidated financial statements have been prepared in accordance with Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements, specifically as follows:

The interim consolidated financial statements comprise the interim separate financial statements of the Corporation and the interim financial statements of entities controlled by the Corporation (its subsidiaries) prepared for the period ended 30 June. Control is achieved when the Corporation has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities..

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the date of acquisition or up to the date of disposal of the investment in the respective subsidiary.

Where necessary, adjustments are made to the interim financial statements of the subsidiaries to ensure consistency of accounting policies applied by the Corporation and its subsidiaries.

All intra-group transactions and balances between entities within the Corporation are eliminated on consolidation.

Non-controlling interests in the net assets of consolidated subsidiaries are presented separately from the equity attributable to the owners of the parent. Non-controlling interests comprise the amount of those interests at the date of the original business combination and the non-controlling interests' share of changes in total equity since the date of the business combination. Losses attributable to non-controlling interests in a subsidiary are allocated in proportion to their ownership interests, even if this results in a deficit balance of non-controlling interests in the net assets of the subsidiary.

The interim consolidated financial statements are consolidated based on the reviewed interim separate financial statements of the Corporation and the interim financial statements of the Corporation's subsidiaries, including Hanoi Construction Joint Stock Company No1, Tay Ho Construction And Housing Investment Joint Stock Company, Hancorp Construction Equipment And Material Joint Stock Company, Hancorp3 One Member Limited Liability Company, Mtv Han Tech Company Limited, Hancorp1 Investment And Trading Joint Stock Company, Hancorp Urban Service Joint Stock Company, My Duc Cement Joint Stock Company.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting estimates

The preparation of the Interim Consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and presentation of liabilities and Contingent assets at the date of preparation of the Consolidated financial statements as well as reported data on revenue and expenses throughout the accounting period. Actual business results may differ from estimates and assumptions.

Exchange Rates Applied in Accounting

For transactions denominated in foreign currencies

Assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average buying and selling telegraphic transfer exchange rate of the commercial bank with which the Corporation regularly transacts. The Corporation does not translate part or all of the value of receivables denominated in foreign currencies for which provision for doubtful debts has been made.

Balances of demand deposits denominated in foreign currencies are translated at the average buying and selling telegraphic transfer exchange rate at the end of the accounting period of the commercial bank where the Corporation maintains its deposit accounts.

Exchange differences arising from the translation of monetary items denominated in foreign currencies are recognised in the results of operations for the period and presented on a net basis in the interim statement of profit or loss and other comprehensive income.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents are short-term investments and term deposits with original maturities of no more than three months from the date of investment or placement, which are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value at the reporting date.

Financial Investments

Held-to-Maturity Investments

Held to maturity investments are those that the Corporation has intention and ability to hold until maturity. Held to maturity investments includes: Term deposits with an original maturity of over 3 months.

Investments in subsidiaries, joint ventures, and other investments

Investments in joint ventures and associates in which the Corporation has significant influence are presented at cost in the interim consolidated financial statements.

Investments in joint ventures and associates and other investments are presented in the interim consolidated statement of financial position at cost less provision for impairment.

Other investments are initially recognised at cost, comprising the purchase price and directly attributable acquisition costs. Subsequent to initial recognition, these investments are measured at cost less provision for impairment of investments..

Provision for losses of investments

Provision for losses of investments in subsidiaries, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date..

Provision for impairment of investments is recognised based on the fair value of the investments as determined by the Corporation.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

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

Provision for doubtful debts is made when there is any indication or evidence that the Corporation is unable or unlikely to recover its receivables in accordance with applicable accounting regulations.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is determined as the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution. Inventories are stated at cost using the specific identification method.

The Corporation's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Deferred Expenses

Deferred expenses comprise costs actually incurred that relate to the operating results of several accounting periods. The Corporation's prepaid expenses comprise costs of tools and equipment, insurance expenses and other expenses.

- Tools and equipment put into use are amortised to expenses on a straight-line basis over a period of no more than 36 months.

- Tools and equipment put into use are amortised to expenses on a straight-line basis over a period of no more than 36 months.

- Other expenses are amortised to expenses on a straight-line basis over a period of no more than 36 months.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use.

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

	<u>Years</u>
Buildings, structures	10 - 50
Machinery and equipment	05 - 15
Motor vehicles	06 - 10
Office equipment	03 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and Amortization

Intangible fixed assets are stated at cost, less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for it to be capable of operating in the manner intended by the Corporation.

Intangible fixed assets are computer software which is amortized using the straight-line method over its estimated useful life. The amortization period ranges from 3 years to 5 years.

Intangible fixed assets are indefinite land use rights, the Corporation does not perform depreciation.

Investment properties

Investment properties include land use rights and buildings and structures held by the Corporation to earn rental income or for capital appreciation, stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Corporation, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Investment property for lease is amortized on a straight-line basis over its estimated useful life as follows:

	<u>Years</u>
Buildings and structures	10 - 50

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Income Statement.

Construction in progress

Assets under construction for production, rental, administrative or other purposes are stated at cost. Such costs comprise service costs and related borrowing costs in accordance with the accounting policies of the Corporation. Depreciation of these assets is applied on the same basis as other assets, commencing when the assets are in the location and condition necessary for them to be capable of operating in the manner intended by the Corporation.

Operating Leases

An operating lease is a lease of a fixed asset under which substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Payments under an operating lease are recognised in the statement of profit or loss on a straight-line basis over the operating lease term..

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payables, Other Payables

The account payables, other payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Corporation's management requirement.

These liabilities are determined with reasonable certainty regarding their value and timing, and are recognized at an amount not lower than the obligation to be settled. They are classified as follows:

- Trade payables: Includes trade payables arising from purchase transactions of goods, services, and assets between the Corporation and sellers (which are independent units from the Corporation, including payable between the Corporation and joint ventures and affiliated companies);
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit payables

Dividends are recognised as a liability when approved by the General Meeting of Shareholders and upon receipt of the written approval from the Ministry of Construction.

Loans

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Corporation tracks loans in detail according to each debtor and classifies short-term and long-term loans according to the repayment period

Expenses directly related to the loan are recognized as financing expenses, except for expenses arising from a consolidated loan for the purpose of investment, construction or production of unfinished assets, which are capitalized in accordance with the Borrowing Cost Accounting Standards.

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Unrealized revenues

Unearned revenue includes: advance payments received (such as: amount received in advance from customers in many accounting periods for leasing assets, infrastructure); excluding: money received in advance from buyers for which the Corporation has not yet provided products, goods, services; uncollected revenue from asset leasing, service provision for many period.

Revenue received in advance is allocated using the straight-line method based on the number of periods in advance collected.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders..

Retained earnings are determined based on the results of operations after corporate income tax and the distribution of profits or treatment of losses of the Corporation.

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

Revenue and other income

The Corporation's revenue includes construction contract revenue, real estate business revenue, sales revenue and service revenue (office rental and service fees, equipment rental),...

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Corporation has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Corporation 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 Corporation; and
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet 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 Corporation;
- Identify the completed work as at the consolidated balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from the sale of real estate

The Corporation's revenue from sale of real estate is recognized when it satisfies all following conditions:

The real estate is totally completed and handed over to the buyer. The Corporation has transferred the significant risks and rewards of ownership of the real estate to the buyer.

- The Corporation does not retain managerial right over the real estate as the owners or control involvement with the real estate.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Corporation.
- The costs incurred in respect of the transaction can be measured reliably.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue of construction contract

Construction contract revenue stipulates that the Corporation is paid according to the value of the performed volume. When the results of the construction contract are reliably determined and confirmed by the customer, the revenue and costs related to the contract are recorded corresponding to the completed work confirmed by the customer in the year reflected on the issued invoices.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer..

Revenues of construction are not recognized in the following cases:

- Revenue is recognized in equivalent proportion to contract costs which is probable to be paid.
- The contract costs are recognized to expenses only when they actually incur.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Corporation can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Including the cost of products, goods, services (including depreciation costs; repair costs; operating costs of leasing investment real estate under the operating lease method, costs of transferring and liquidating investment real estate, etc.) recorded in accordance with revenue in the year.

Financial expenses

Finance costs comprise expenses incurred during the period, primarily including:

- Losses arising from financial investment activities
- Borrowing costs: Recorded monthly based on loan amount, interest rate and actual number of days borrowed.

Current corporate income tax expense

Corporate income tax expense (or corporate income tax income) is the aggregate of current income tax expense and deferred income tax expense (or current income tax income and deferred income tax income) recognised in determining the profit or loss for the period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Corporation has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic Earnings per Share

Basic earnings per share for ordinary shares is calculated by dividing profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors considers that, during the period, the Corporation's principal activity was construction and installation and that it operated in a single geographical area, namely Vietnam. Accordingly, the Corporation has not presented segment reporting by business segment and geographical segment as required by Vietnamese Accounting Standard No. 28 – Segment Reporting.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash	14,130,457,727	20,496,311,494
Bank deposits (*)	209,505,081,095	458,258,780,593
Cash equivalents (**)	12,982,245,000	12,982,245,000
Total	236,617,783,822	491,737,337,087

(*): Details of demand deposits:

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	120,802,825,451	359,029,358,188
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Noi Branch	42,917,860,558	45,634,072,651
Others	45,784,395,086	53,595,349,754
Total	209,505,081,095	458,258,780,593

(**) Details of cash equivalents

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Noi Branch	12,982,245,000	12,982,245,000
Total	12,982,245,000	12,982,245,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.2 Financial investments

a. Trading securities

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original value	Faie value	Allowances	Original value	Faie value	Allowances
Bond						
Bonds issued by the Vietnam Bank for Agriculture and Rural Development	100,000,000	100,000,000	-	100,000,000	100,000,000	-
	100,000,000	100,000,000	-	100,000,000	100,000,000	-
Total	100,000,000	100,000,000	-	100,000,000	100,000,000	-

This bond investment arose at Hancorp 1 Hanoi Investment and Trading Joint Stock Company. The details of the bond are as follows: Vietnam Bank for Agriculture and Rural Development; Issue date: 25 December 2018; Number of bonds: 100 bonds; Face value: VND 1,000,000 per bond; Term: 10 years; Interest rate: floating rate, subject to periodic adjustments.

b. Held to maturity investments

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Short-term						
<i>Term deposits</i>						
Sai Gon - Ha Noi Commercial Joint Stock Bank - Thang Long Branch	54,797,313,808	54,797,313,808	-	6,552,985,021	6,552,985,021	-
	54,797,313,808	54,797,313,808	-	6,552,985,021	6,552,985,021	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Noi Branch	50,000,000,000	50,000,000,000	-	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	3,292,985,021	3,292,985,021	-	3,292,985,021	3,292,985,021	-
Southeast Asia Commercial Joint Stock Bank	1,000,000,000	1,000,000,000	-	-	-	-
Others	504,328,787	504,328,787	-	260,000,000	260,000,000	-
Total	54,797,313,808	54,797,313,808	-	6,552,985,021	6,552,985,021	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.2 Financial investments (Continued)

c. Investments in equity of other entities

	Ratio		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Investments in subsidiaries								
Hancorp Joint Stock Company	27.73%	27.73%	179,103,438,956	39,411,707,101	(18,639,280,175)	346,587,341,761	333,434,290,088	(13,153,051,673)
Hancorp 2 Construction JSC	46.07%	46.07%	8,320,000,000	8,320,000,000	-	8,320,000,000	8,320,000,000	-
Construction Design House Trading Consultancy JSC	36.00%	36.00%	3,706,000,000	-	(3,706,000,000)	3,706,000,000	-	(3,706,000,000)
Investment And Construction JSC No.34	30.00%	30.00%	2,244,173,657	2,244,173,657	-	2,244,173,657	2,244,173,657	-
Mecomic JSC	30.00%	30.00%	9,706,450,571	9,706,450,571	-	9,706,450,571	9,706,450,571	-
Mechanized Construction JSC (1)	29.95%	29.95%	2,845,200,000	53,919,825	(2,791,280,175)	2,845,200,000	53,919,825	(2,791,280,175)
Construction JSC No.2	28.07%	28.07%	-	-	-	17,428,165,112	17,428,165,112	-
Westlake International Company Limited	25.00%	25.00%	19,087,163,048	19,087,163,048	-	19,087,163,048	19,087,163,048	-
Hancorp 5 Construction Technology JSC	25.00%	25.00%	91,614,451,680	91,614,451,680	-	91,614,451,680	91,614,451,680	-
My Duc Cement JSC (2) (4)	0.00%	0.00%	3,500,000,000	3,500,000,000	-	3,500,000,000	3,500,000,000	-
Hoa Binh – Son La Expressway Investment Joint Stock Company	20.00%	20.00%	6,000,000,000	6,000,000,000	-	150,055,737,693	150,055,737,693	-
Van Xuan Investment Urban Development JSC	11.1%	22.0%	30,800,000,000	18,658,000,000	(12,142,000,000)	30,800,000,000	24,144,228,502	(6,655,771,498)
Tay Ho Bach Investment JSC	11.0%	22.0%	1,280,000,000	1,280,000,000	-	1,280,000,000	1,280,000,000	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.2 Financial investments (Continued)

c. Investments in equity of other entities (Continued)

	Equity owned	Voting rights	Ratio		30/6/2026 (VND)			01/01/2026 (VND)		
			Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances	Original value	Recoverable amount
Investments in other entities			337,954,751,222	305,076,064,740	(32,878,686,482)	364,346,649,145	331,467,962,663	(32,878,686,482)		
Bach Dang Joint Stock Company	12.97%	12.97%	4,542,847,049	4,542,847,049	-	4,542,847,049	4,542,847,049	-		
Hung Loi Hydropower Joint Stock Company	15.00%	15.00%	4,500,000,000	-	(4,500,000,000)	4,500,000,000	-	(4,500,000,000)		(4,500,000,000)
Sahabak Joint Stock Company (4)	25.00%	25.00%	32,500,000,000	13,000,000,000	(19,500,000,000)	32,500,000,000	13,000,000,000	(19,500,000,000)		
Da Nang International Terminal Investment and Exploitation Joint Stock Company	10.00%	10.00%	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-		
Hanoi Investment and Construction Development Joint Stock Company No. 1	1.27%	1.27%	1,695,579,072	1,695,579,072	-	1,695,579,072	1,695,579,072	-		
CIE - CMC - Vinaconex E&C Housing Investment and Development Joint Stock Company	2.95%	2.95%	1,474,200,000	1,359,769,500	(114,430,500)	1,474,200,000	1,359,769,500	(114,430,500)		
Vietnam Urban Construction Investment Joint Stock Company	10.25%	10.25%	3,488,318,859	2,008,976,877	(1,479,341,982)	3,488,318,859	2,008,976,877	(1,479,341,982)		
Northern Hanoi Urban Development Joint Stock Company	1.50%	1.50%	3,000,000,000	-	(3,000,000,000)	3,000,000,000	-	(3,000,000,000)		
Urban Gas Investment and Development Joint Stock Company (PCG)	1.16%	1.16%	1,613,940,000	545,250,000	(1,068,690,000)	1,613,940,000	545,250,000	(1,068,690,000)		
PetroVietnam Securities Joint Stock Company (PSI)	0.17%	0.17%	690,000,000	690,000,000	-	690,000,000	690,000,000	-		
Deo Ca Investment Joint Stock Company	8.06%	8.06%	175,218,750,000	175,218,750,000	-	175,218,750,000	175,218,750,000	-		
No. 1 Electric Ground Vehicle BOT Joint Stock Company	1.45%	1.45%	3,216,224,000	-	(3,216,224,000)	3,216,224,000	-	(3,216,224,000)		
Trung Do Joint Stock Company	10.07%	10.07%	55,861,727,130	55,861,727,130	-	55,861,727,130	55,861,727,130	-		
Electricity, Water and Construction Installation Joint Stock Company (3)			-	-	-	43,820,063,035	43,820,063,035	-		
Moc Chau Urban Joint Stock Company	15.00%	15.00%	1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-		
Mechanized Construction JSC	28.53%	28.53%	17,428,165,112	17,428,165,112	-	-	-	-		
Tay Ho Property Service Joint Stock Company	9.00%	9.00%	1,725,000,000	1,725,000,000	-	1,725,000,000	1,725,000,000	-		
Total			517,058,190,178	344,487,771,841	(51,517,966,657)	710,933,990,906	664,902,252,751	(46,031,738,155)		

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.2 Financial investments (Continued)

c. Investments in equity of other entities (Continued)

- (1) During the year, Mechanized Construction Joint Stock Company increased its charter capital through the issuance of additional shares. The Corporation did not participate in the capital contribution/purchase of additional shares in this capital increase. Accordingly, the number of shares held by the Corporation in Mechanized Construction Joint Stock Company remained unchanged; however, the Company's ownership and voting rights decreased from 28.53% to 13.7% (According to the 11th amended Enterprise Registration Certificate of the joint stock company, initially registered on 18 February 2005 and amended for the 11th time on 12 December 2025).
- (2) According to the Resolution of the Extraordinary General Meeting of Shareholders in 2026 of My Duc Cement Joint Stock Company dated 25 February 2026, the registered charter capital was VND 750,000,000,000 (in words: Seven hundred and fifty billion Vietnamese dong), corresponding to 7,500,000 shares (in words: Seven million five hundred thousand shares). The charter capital after adjustment was VND 262,286,578,045 (in words: Two hundred and sixty-two billion, two hundred and eighty-six million, five hundred and seventy-eight thousand and forty-five Vietnamese dong), corresponding to 2,622,866 shares (in words: Two million six hundred and twenty-two thousand eight hundred and sixty-six shares). The form of capital reduction was the adjustment of the charter capital based on the actual capital contributed by the shareholders. The information on the number of shares and corresponding ownership percentages of each shareholder was adjusted following the adjustment of the Company's charter capital, specifically as follows: Before the adjustment, the registered capital contribution of Hanoi Construction Corporation – JSC was VND 330,000,000,000, corresponding to 3,300,000 ordinary shares and an ownership percentage of 44%. After the adjustment, the actual contributed capital was VND 149,555,309,131, corresponding to 1,495,553 ordinary shares and an ownership percentage of 57%.
- (3) Resolution No. 70/NQ-HĐQT dated 21 November 2025 of the Board of Directors of Hanoi Construction Corporation – JSC approving the starting price and plan for the transfer of the Corporation's capital contribution in Electrical, Water and Construction Installation Joint Stock Company; Resolution No. 06/NQ-HĐQT dated 6 January 2026 of the Board of Directors of Electrical, Water and Construction Installation Joint Stock Company regarding the use of the development investment fund to repurchase the offered shares of the Company. Minutes of determination of the results of the offering of shares owned by Hanoi Construction Corporation – JSC in Electrical, Water and Construction Installation Joint Stock Company dated 29 December 2025; and the Share Transfer Agreement dated 30 January 2026 between Hanoi Construction Corporation – JSC and Water Electrical Mechanical Installation and Construction Joint Stock Company for the transfer of 900,000 shares (in words: Nine hundred thousand shares), at a transfer price of VND 49,500 per share (in words: Forty-nine thousand five hundred Vietnamese dong per share). The total transaction value was VND 44,550,000,000 (in words: Forty-four billion, five hundred and fifty million Vietnamese dong).
- (4): The ownership percentage includes the portion of capital contributed by the Corporation on behalf of other shareholders. The capital contribution held in the Corporation's name on behalf of these shareholders is disclosed in Note 5.20.

(*): As at 30 June 2026, investments in joint ventures and associates are presented at cost. For the remaining investments, the management of the Corporation assesses the provision for impairment of long-term financial investments based on the fair value of the investments as determined by the Corporation.

Related party transactions are disclosed in Note 7.1 to the interim consolidated financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.3 Receivables from customers

Short-term

Project Management Board of Song Hau 1 Thermal Power Plant - Vietnam Machinery
Installation Corporation - JSC
Viet Duc Hospital - Facility 2
Phu My Land Investment Corporation
Tan Son Nhat International Airport – Branch of Airports Corporation of Vietnam – JSC
Lannak Investment and Construction Joint Stock Company
Noi Bai International Airport – Branch of Airports Corporation of Vietnam – JSC
Ha Noi Real Estate Investment And Constructions JSC
Dong Nai Provincial People's Committee
Hanoi Urban Railway Management Board
Ngoi Nha Moi Trading Joint Stock Company
Vietnam Intimex Joint Stock Corporation
Vingroup Joint Stock Company
Gia Lam Urban Development and Investment Company Limited
Vinhomes Joint Stock Company - Hung Yen Branch
Far East Phu Quoc One Member Co., Ltd.
FECON JSC
Others

Total

*In which: Receivables from related parties
(Details in Note 7.1)*

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
	2,370,095,947,786	(123,811,443,718)	2,156,607,527,951	(99,335,124,727)
	235,194,621,537	-	235,194,621,537	-
	215,989,585,052	-	215,989,585,052	-
	48,699,900,000	-	48,699,900,000	-
	478,621,769,093	-	478,621,769,093	-
	10,813,589,744	-	10,155,423,360	-
	119,245,232,113	-	44,580,757,769	-
	-	-	15,586,038,600	-
	100,048,699,111	-	100,048,699,111	-
	81,838,836,970	-	88,860,545,750	-
	58,211,100,588	(18,138,874,279)	58,211,100,588	-
	3,076,652,412	-	3,076,652,412	-
	2,209,072,595	-	2,209,072,595	-
	7,727,340,003	-	7,727,340,003	-
	88,860,604,159	-	159,185,833,421	-
	25,908,817,239	-	25,908,817,239	-
	-	-	4,073,821,286	-
	893,650,127,170	(105,672,569,439)	658,477,550,135	(99,335,124,727)
	2,370,095,947,786	(123,811,443,718)	2,156,607,527,951	(99,335,124,727)
	1,538,098,841	-	1,533,431,808	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.4 Repayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	1,010,485,847,270	(33,068,109,000)	908,879,230,412	(33,068,109,000)
Hancorp Joint Stock Company	206,362,931,835	-	198,561,223,855	-
Hanoi Engineering Joint Stock Company	62,984,769,245	-	62,984,769,245	-
Song Hong Ha Joint Stock Company	50,417,419,000	-	50,417,419,000	-
An Xuan Thinh Construction and Trading JSC	29,161,327,815	-	29,161,327,815	-
Hancorp 5 Technology and Construction JSC	11,052,000,050	-	11,052,000,050	-
Aviation products and Maintenance Joint Stock Company	129,143,371,400	-	129,143,371,400	-
Contech Construction Joint Stock Company	3,177,981,508	-	4,095,992,775	-
Hai Nam Construction Tourism Trade Joint Stock Company	2,620,278,275	-	2,620,278,275	-
Others	515,565,768,142	(33,068,109,000)	420,842,847,997	(33,068,109,000)
Total	1,010,485,847,270	(33,068,109,000)	908,879,230,412	(33,068,109,000)

260,122,468,135

253,038,361,566

In which: Prepayments to related parties
(Details in Note 7.1)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term				
Advances	737,584,205,766	(88,910,054,229)	576,483,255,825	(88,910,054,229)
Deposits	118,863,320,094	-	111,479,329,455	-
Other receivables	11,565,470,395	-	12,639,296,064	-
<i>Mechanical & Construction Joint Stock Company</i>	607,155,415,277	(88,910,054,229)	452,364,630,306	(88,910,054,229)
<i>Lamnak Real Estate Investment and Construction Joint Stock Company</i>	29,423,759,161	(14,852,252,980)	29,423,759,161	(14,852,252,980)
<i>Investment & Construction Joint Stock Company No. 4</i>	4,667,351,532	-	4,667,351,532	-
<i>Construction & Materials Trading Joint Stock Company</i>	2,500,000,000	-	2,500,000,000	-
<i>Electricity, Water and Construction Installation Joint Stock Company</i>	4,824,594,541	-	4,824,594,541	-
<i>Construction Design Consulting and Housing Business Joint Stock Company</i>	1,705,264,932	-	1,283,589,360	-
<i>Hancorp Joint Stock Company</i>	1,357,979,742	-	1,370,197,742	-
<i>Receivable from Directors of Tay Ho Housing Development and Construction</i>	46,060,259,707	-	45,035,486,608	-
<i>Investment Joint Stock Company</i>	16,608,035,915	-	16,608,035,915	-
<i>My Duc District Compensation and Site Clearance Council (former)</i>	137,846,134,250	-	-	-
<i>Others</i>	362,162,035,497	(74,057,801,249)	346,651,615,447	(74,057,801,249)
Long-term				
Deposits	4,154,325,669	-	2,683,500,000	-
Total	4,154,325,669	-	2,683,500,000	-
	741,738,531,435	(88,910,054,229)	579,166,755,825	(88,910,054,229)
<i>In which: Other receivables from related parties</i>				
<i>(Details in Note 7.1)</i>	147,908,674,047	(14,852,252,980)	148,254,098,690	(14,852,252,980)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.6 Bad debt

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Investment & Construction Development Joint Stock Company	33,429,921,970	17,429,921,970	33,429,921,970	17,429,921,970
Hancorp.2 Construction Joint Stock Company	70,920,622,916	16,785,938,128	70,920,622,916	16,785,938,128
Mechanical & Construction Joint Stock Company	29,673,759,161	14,821,506,181	29,673,759,161	14,821,506,181
Vien Dong Phu Quoc Limited Company Member	25,908,817,239	-	25,908,817,239	-
Tan Long Company Limited	5,939,869,743	-	5,939,869,743	-
Ngoi Nha Moi Trading Joint Stock Company	58,211,100,588	40,072,226,309	18,138,874,279	-
Others	118,147,610,492	40,400,611,573	107,285,501,092	35,875,946,885
Total	342,231,702,109	129,510,204,161	273,158,492,121	84,913,313,164
				(188,245,178,957)

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	4,672,031,151	-	5,244,651,184	-
Tools and supplies	367,350,032	-	362,098,232	-
Work in progress	1,475,695,618,737	(42,657,027)	1,568,368,627,147	(42,657,027)
Products	747,622,883	-	760,965,905	-
Goods	3,312,963,872	-	3,644,205,827	-
Total	1,484,795,586,675	(42,657,027)	1,578,380,548,295	(42,657,027)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.7 Inventories (Continued)

In which, detail work in progress:

Real estate investment project

- Items in the Diplomatic Corps project
High-rise Housing Project N01-T8-NGD
High-rise Housing Project N01, N02 - Diplomatic Corps Area
Project BT1 to BT6 Diplomatic Corps
CC1-CC5A Diplomatic Corps Public Area
Land Lot NT1, NT2, TH1, TH2 Diplomatic Corps Area
Parking Lot (P1, P2) - Diplomatic Corps Area
Mixed Building N01 - T6, T7 Diplomatic Corps
Other items at Diplomatic Corps Project
Que Vo Project 18ha
Que Vo Project 9.9ha
Cao Xanh Urban Area Infrastructure Construction Project, Ha Khanh B (*)

Construction works

Contract Package 12T2 - Noi Bai
HCM City Nursing and Rehabilitation Center
Contract Package 12-T3 Tan Son Nhat
Pile Works for Cargo Terminal No.1 and Construction & Equipment Installation for
Remaining Auxiliary Works - Long Thanh International Airport Project Phase 1
Contract Package - Depot 05 Construction
Construction of remaining routes Dream City Hung Yen (VHOP2) Contract 0111/2021
Construction of 172 low-rise apartments, phase 6 and 7 (Contract 2502/2022) Dream City
Hung Yen
Mass piling works for diaphragm walls of HH1-HH2 apartment buildings in Thuy Nguyen
Ward
Others
Total

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
	894,251,616,478	-	874,390,751,582	-
	500,613,357,940	-	496,038,015,078	-
	10,338,999,771	-	11,149,672,702	-
	81,330,480,413	-	81,330,480,413	-
	40,425,237,321	-	77,668,604,419	-
	108,441,082,859	-	104,909,267,873	-
	144,064,102,070	-	126,951,374,976	-
	25,781,592,014	-	24,992,300,172	-
	13,149,561,742	-	12,644,052,624	-
	77,082,301,750	-	56,392,261,899	-
	197,481,639,084	-	188,582,169,211	-
	150,995,342,077	-	150,079,033,112	-
	45,161,277,377	-	39,691,534,181	-
	581,444,002,259	-	693,977,875,565	-
	-	-	52,146,224,175	-
	25,020,856,304	-	18,460,304,908	-
	31,487,849,574	-	22,431,802,532	-
	-	-	35,557,768,410	-
	22,715,873,480	-	16,397,719,432	-
	12,224,513,210	-	12,224,513,210	-
	441,122,478	-	767,913,870	-
	13,112,404,359	-	60,167,178,536	-
	476,441,382,854	-	475,824,450,492	-
	1,475,695,618,737	-	1,568,368,627,147	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.7 Inventories (Continued)

(*) Cao Xanh – Ha Khanh B Urban Area Infrastructure Investment and Development Project:

- Location: Cao Xanh and Ha Khanh Wards, Ha Long City, Quang Ninh Province;

- Project scale: Development of infrastructure over an area of 70.1 hectares. Total investment: VND 486 billion;

- Project status as at 30 June 2026: A portion of the land lots has been handed over to customers. The Company is continuing to hand over the remaining land lots, carry out acceptance procedures and complete the project's final settlement.

5.8 Deferred expenses

	30/06/2026	01/01/2026
	VND	VND
Short-term	1,844,577,387	1,288,202,785
Tools and supplies	1,844,577,387	1,288,202,785
Long-term	6,255,553,668	4,998,388,212
Tools and supplies	2,221,824,920	1,379,426,466
Deferred expenses	4,033,728,748	3,618,961,746
Total	8,100,131,055	6,286,590,997

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORICAL COST					
As at 01/01/2026	78,545,702,035	56,283,141,921	35,050,512,557	9,879,364,092	179,758,720,605
Purchase	-	6,260,525,930	4,337,369,697	70,023,869	10,667,919,496
Purchase of finance lease assets	-	2,036,363,636	-	-	2,036,363,636
Increase due to consolidation	-	-	-	357,444,934	357,444,934
As at 30/06/2026	78,545,702,035	64,580,031,487	39,387,882,254	10,306,832,895	192,820,448,671
ACCUMULATED DEPRECIATION					
As at 01/01/2026	45,390,797,947	55,814,935,091	26,418,051,215	9,564,995,722	137,188,779,975
Depreciation	1,528,617,321	-	1,907,812,317	62,411,411	3,498,841,049
Increase due to consolidation	-	-	-	357,444,934	357,444,934
Purchase of finance lease assets	-	1,727,138,030	-	-	1,727,138,030
Others	-	-	-	81,360,676	81,360,676
As at 30/06/2026	46,919,415,268	57,542,073,121	28,325,863,532	9,984,852,067	142,853,564,664
NET BOOK VALUE					
As at 01/01/2026	33,154,904,088	468,206,830	8,632,461,342	314,368,370	42,569,940,630
As at 30/06/2026	31,626,286,767	7,037,958,366	11,062,018,722	321,980,828	49,966,884,007

The Corporation has mortgaged tangible fixed assets with their remaining value as at the date of 30/06/2026 is VND 17.020.964.658 (as at 01/01/2026 is VND 17.929.932.840).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is VND 81.621.090.918 (as at 01/01/2026 is VND 81.621.090.918).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.9 Tangible fixed assets

List of tangible fixed assets currently held with a value of 10% or more of the total value of tangible fixed assets:

No.	Type and name of assets	As at 30/06/2026			As at 01/01/2026		
		Historical cost	Accumulated depreciation	Net Book Value	Historical cost	Accumulated depreciation	Net Book Value
1	Eight-storey office building - 57 Quang Trung Street, Hai Ba Trung District, Hanoi	39,663,316,000	25,207,018,554	14,456,297,446	39,663,316,000	24,545,963,286	15,117,352,714
5.10	Finance lease fixed assets	Unit: VND					
		Machinery, equipment		Total			
		2,036,363,636		2,036,363,636			
		(2,036,363,636)		(2,036,363,636)			
		-		-			
		1,727,138,030		1,727,138,030			
		(1,727,138,030)		(1,727,138,030)			
		-		-			
		309,225,606		309,225,606			
		-		-			

HISTORICAL COST

As at 01/01/2026

Transfer to tangible fixed assets

As at 30/06/2026

ACCUMULATED DEPRECIATION

As at 01/01/2026

Transfer to tangible fixed assets

As at 30/06/2026

NET BOOK VALUE

As at 01/01/2026

As at 30/06/2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.11 Intangible fixed assets

Unit: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01/01/2026	1.719.187.283	1.089.500.000	2.808.687.283
As at 30/06/2026	1.719.187.283	1.089.500.000	2.808.687.283
ACCUMULATED AMORTIZATION			
As at 01/01/2026	-	594.091.663	594.091.663
Amortization	-	60.237.498	60.237.498
As at 30/06/2026	-	654.329.161	654.329.161
NET BOOK VALUE			
As at 01/01/2026	1.719.187.283	495.408.337	2.214.595.620
As at 30/06/2026	1.719.187.283	435.170.839	2.154.358.122

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30/06/2026 is VND 189.000.000 (as at 01/01/2026 is VND 189.000.000).

List of intangible fixed assets currently held with a value of 10% or more of the total value of intangible fixed assets:

No.	Type and name of assets	As at 30/06/2026		As at 01/01/2026			
		Historical cost	Accumulated amortization	Net Book Value	Historical cost	Accumulated amortization	Net Book Value
1	Land use rights at No. 1C5, D1 Street, Ward 25, Binh Thanh District, Ho Chi Minh City	1,297,200,000	-	1,297,200,000	1,297,200,000	-	1,297,200,000
2	Land use rights of Villa No. 28.6 (area: 587.6 m ²) at the Phuong An - Long Tho Residential Area Project, Nhon Trach District, Dong Nai Province	376,064,000	-	376,064,000	376,064,000	-	376,064,000
3	Fast Business Online accounting software	468,000,000	54,600,000	413,400,000	468,000,000	7,800,000	460,200,000
	Total	2,141,264,000	54,600,000	2,086,664,000	2,141,264,000	7,800,000	2,133,464,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.12 Investment property

a. Investment properties held for rental

	01/01/2026 VND	Increase VND	Decrease VND	30/06/2026 VND
Historical cost	706,437,781,501	-	-	706,437,781,501
Buildings (*)	690,263,823,451	-	-	690,263,823,451
Infrastructure (**)	16,173,958,050	-	-	16,173,958,050
Accumulated depreciation	194,913,409,013	7,998,109,500	-	202,911,518,513
Buildings (*)	192,570,967,128	7,801,597,734	-	200,372,564,862
Infrastructure (**)	2,342,441,885	196,511,766	-	2,538,953,651
Net book value	511,524,372,488	(7,998,109,500)	-	503,526,262,988
Buildings (*)	497,692,856,323	(7,801,597,734)	-	489,891,258,589
Infrastructure (**)	13,831,516,165	(196,511,766)	-	13,635,004,399
b) Investment properties held for capital appreciation				
Historical cost	1,904,910,091	-	-	1,904,910,091
- Buildings	1,904,910,091	-	-	1,904,910,091
Impairment loss	542,899,374	22,809,738	-	565,709,112
- Buildings	542,899,374	22,809,738	-	565,709,112
Net book value	1,362,010,717	(22,809,738)	-	1,339,200,979
- Buildings	1,362,010,717	(22,809,738)	-	1,339,200,979

List of investment properties currently held with a value of 10% or more of the total value of investment properties:

No.	Type and name of assets	As at 30/06/2026		As at 01/01/2026	
		Historical cost	Accumulated depreciation	Net Book Value	Net Book Value
1	Basement of the 28-storey LQTTL Project (2 basement levels, area of 6,238 m ²)	66,590,069,287	17,785,933,855	48,804,135,432	49,470,036,126
2	Basement of NO1T67-QD468-HDQT (3 basement levels; area of 5,580 m ² ; 458 parking spaces)	124,337,546,356	36,382,306,278	87,955,240,078	89,198,615,542
3	Basement (NO1T8) – NO1T8 High-rise Residential Building (area of 4,225.45 m ² ; 3 basement levels)	102,758,700,803	13,882,278,176	88,876,422,627	89,904,009,633
4	Three-storey commercial center – 28-storey Thang Long International Village Project (area of 9,283.72 m ²)	150,353,296,571	40,158,747,626	110,194,548,945	111,698,081,913
Total		444,039,613,017	108,209,265,935	335,830,347,082	340,270,743,214

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.12 Investment property (Continued)

(*): Investment real estate is a house consisting of:

Investment property for rent

- (1) Basement, 3-storey commercial center, 1st and 2nd floors, office area of the 28-storey Thang Long International Village project;
- (2) Basement, 1st floor office area of residential and commercial area N04A - Diplomatic Corps infrastructure project;
- (3) Basement and 1st floor office area of the N01T8 High-rise Housing project - Diplomatic Corps infrastructure project;
- (4) Parking lot P2 Diplomatic Corps area.
- (5) Basement N01T6,7 of high-rise housing project N01T6,7 - Diplomatic Corps infrastructure project.
- (6) 14-storey office building at 59 Quang Trung, Hai Ba Trung Ward, Hanoi;
- (7) Basement block, floors KT1, KT2 of the Commercial and Business Housing Project - Times Tower;
- (8) 1A Floor of High-rise Apartment Project N03 - T5 in Diplomatic Corps area;
- (9) Kindergarten floor area on floors 1 and 2 of East Tower, 28-storey multi-purpose housing complex, Thang Long International Village, Cau Giay Ward, Hanoi.

Investment real estate waiting for price increase

- (10) Villa 28.6 Phuong An - Long Tho residential area project, Nhon Trach, Dong Nai province.

(**): Investment real estate for lease is infrastructure including:

- (1) Tennis court - Public and commercial housing area N04A;
- (2) Swimming pool and swimming pool service area - High-rise building N01T8;

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment Real Estate, the fair value of investment real estate must be presented in the Notes to the Consolidated Financial Statements. As of June 30, 2026, the Corporation has not determined the fair value of investment real estate, and has not presented it in the Notes to the Consolidated Financial Statements of the Corporation. However, based on the rental rate of these assets and market value, the Corporation assesses that the market value of these investment real estate is higher than the book value at the end of the fiscal year.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.13 Construction in progress

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
a) Construction in progress	134,913,001,581	134,913,001,581	10,900,403,296	10,900,403,296
Cost of renovation of the Corporation's headquarters at No. 57 Quang Trung Street	11,733,005,556	11,733,005,556	10,041,230,495	10,041,230,495
Cost of land acquisition in Dong Anh (*)	560,150,000	560,150,000	560,150,000	560,150,000
Costs of the My Duc Cement Plant Project	121,350,137,254	121,350,137,254	-	-
Other costs for fixed asset acquisition	1,269,708,771	1,269,708,771	299,022,801	299,022,801
Total	134,913,001,581	134,913,001,581	10,900,403,296	10,900,403,296

(*): Contracts for transferring land use rights for population dispersion planning of the People's Committee of Co Loa commune, Dong Anh with a total area of 189 m2.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.14 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	1,195,089,716,144	1,129,457,640,871
Investment and Construction Joint Stock Company No 34	3,443,466,813	3,443,466,813
Lachong Investment Corporation	9,265,946,183	9,265,946,183
Ha Hung Company Limited	1,444,469,395	2,005,558,317
ACC-BVA Foundation and Construction Joint Stock Company	4,325,231,190	4,325,231,190
Thang Long Construction Joint Stock Company	4,128,013,706	4,128,013,706
Branch of Tan Phu Automobile Transport Cooperative	6,812,010,973	726,890,425
Nam Long Equipment and Elevator Company Limited	33,677,312,353	54,082,068,757
Lanmak Property Investment Construction Joint Stock Company	22,463,650,749	21,042,917,262
Mechanized Construction Joint Stock Company	25,415,850,671	21,195,619,772
Hochiminh Museum Construction Joint Stock Company	41,719,984,698	6,450,714,928
Tan Thanh An Investment Trading and Technology Joint Stock Company	5,916,521,471	26,928,238,037
Lam Anh Development Trading Company Limited	17,842,097,097	28,534,731,886
VGHAU Joint Stock Company	35,524,288,851	32,403,487,361
Others	983,110,871,994	914,924,756,234
Total	1,195,089,716,144	1,129,457,640,871
<i>In which:</i>		
<i>Payables to related parties</i>	<i>41,719,984,698</i>	<i>24,703,720,855</i>
<i>(Details in Note 7.1)</i>		

5.15 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	375,102,125,754	849,968,322,088
Airports Corporation of Viet Nam	-	514,020,534,055
Project Management Board "Development of Vietnam National Universities - Sub-project of Vietnam National University, Hanoi"	31,634,195,014	44,446,122,881
Branch in Hung Yen - Vinhomes Joint Stock Company	10,315,706,351	13,316,194,175
CRV Real Estate Group Joint Stock Company	65,837,180,412	51,260,491,367
Specialized Project Management Unit for Transport and Civil Works of Ba Ria – Vung Tau Province	28,945,000,000	28,945,000,000
Advances from customers for 43 semi-finished houses under the DAQV Project	54,526,251,212	-
Others	183,843,792,765	197,979,979,610
Total	375,102,125,754	849,968,322,088

5.16 Dividends and profits payable

	30/06/2026 VND	01/01/2026 VND
Dividends and profits payable	21,314,428,229	35,459,331,139
Total	21,314,428,229	35,459,331,139

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.17 Taxes and payables to, receivables from State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables				
<i>Short-term</i>	73,264,218,638	34,071,742,244	30,346,456,669	76,989,504,213
VAT	73,264,218,638	34,071,742,244	30,346,456,669	76,989,504,213
Corporate income tax	6,122,848,050	1,713,182,205	1,948,506,788	5,887,523,467
Personal income tax	6,337,108,532	2,426,264,149	6,454,896,980	2,308,475,701
Land tax, Land rental charges	312,799,148	2,121,684,398	2,057,910,396	376,573,150
Fee, charges and other payables (*)	60,309,814,388	27,805,904,245	19,763,534,646	68,352,183,987
	181,648,520	4,707,247	121,607,859	64,747,908
Receivables	47,376,846,376	38,345,547,314	47,271,019,030	56,302,318,092
<i>Short-term</i>	47,376,846,376	38,345,547,314	47,271,019,030	56,302,318,092
VAT	38,301,697,446	35,367,911,235	43,803,533,782	46,737,319,993
Personal income tax	8,997,804,571	-	-	8,997,804,571
Foreign Contractor Tax	7,400	-	832,140	839,540
Land tax, Land rental charges	76,336,959	2,958,488,848	2,958,559,940	76,408,051
Others	1,000,000	-	-	1,000,000
Fee, charges and other receivables	-	19,147,231	508,093,168	488,945,937

The Corporation's tax finalisation is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted differently, the tax amounts presented in the interim consolidated financial statements may be subject to change upon a decision of the tax authorities.

(*): These are late payment charges, including late payment penalties on dividends, corporate income tax, land rental and other amounts.....

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.18 Accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Short-term	1,563,743,556,874	1,331,039,342,671
Interest expenses	924,871,357	1,878,939,875
Accrued costs for construction projects	1,284,686,115,568	964,196,796,062
Accrued costs for real estate projects	264,760,108,238	361,536,117,197
Others	13,372,461,711	3,427,489,537
Total	1,563,743,556,874	1,331,039,342,671

5.19 Unearned revenues

	30/06/2026	01/01/2026
	VND	VND
Short-term	86,921,195,908	125,952,495,365
Customers pay in advance to buy real estate	74,271,147,810	73,512,972,810
Customers pay office rent in advance	7,334,360,183	2,922,778,860
3-storey commercial center of 28-storey apartment complex project Thang Long International Village (*)	3,947,772,916	3,947,772,916
Revenue received in advance from selling apartments of "Que Vo Project"	-	40,144,762,531
Revenue received in advance for Construction projects	1,313,369,545	5,424,208,248
Others	54,545,454	-
Long-term	139,090,553,779	141,064,440,237
3-storey commercial center of 28-storey apartment complex project Thang Long International Village (*)	138,976,553,779	140,950,440,237
Others	114,000,000	114,000,000
Total	226,011,749,687	267,016,935,602

(*): This is the revenue received in advance for the rental of the commercial center under the following contract:

- (1) Lease agreement dated 29/11/2012 between Hanoi Construction Corporation and Ocean Group Joint Stock Company.
- (2) Memorandum of agreement dated 25/5/2017 between Hanoi Construction Corporation, Ocean Group Joint Stock Company and Vincommerce General Trading Services Joint Stock Company.

The total contract value is 218 billion VND, the lease term is 50 years from 29/11/2012.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.20 Other payables

	30/06/2026	01/01/2026
	VND	VND
Short-term	530,027,501,322	545,158,980,828
Trade Union fees	10,916,844,644	11,155,013,531
Social insurance	1,159,907,031	669,982,290
Health insurance	143,802,386	53,726,051
Unemployment insurance	92,126,356	51,447,191
Short-term deposits received	9,555,975	538,728,702
- Others	517,705,264,930	532,690,083,063
<i>Maintenance fee 2% - Project N06, N07</i>	<i>473,114,587</i>	<i>473,114,587</i>
<i>Bonus and Welfare Fund balance distributed to employees upon equitization</i>	<i>8,837,794,747</i>	<i>8,837,794,747</i>
<i>Must pay for capital contribution to My Duc Cement Joint Stock Company (*)</i>	<i>9,793,145,000</i>	<i>9,793,145,000</i>
<i>Must pay for capital contribution to Sahabak JSC (*)</i>	<i>13,000,000,000</i>	<i>13,000,000,000</i>
<i>Tu Minh Real Estate Company (***)</i>	<i>21,831,000,000</i>	<i>21,831,000,000</i>
<i>Thang Long Land Development and Investment JSC (**)</i>	<i>292,457,253,530</i>	<i>292,457,253,530</i>
<i>Danang International Terminal Investment and Operation Joint Stock Company</i>	<i>31,059,000,000</i>	<i>42,840,000,000</i>
<i>Others</i>	<i>140,253,957,066</i>	<i>143,457,775,199</i>
Long-term	828,172,727	150,000,000
Long-term deposits received	828,172,727	150,000,000
Total	530,855,674,049	545,308,980,828
<i>In which:</i>		
<i>Payables to related parties:</i>	<i>5,969,290,233</i>	<i>5,969,290,233</i>
<i>(Details in Note 7.1)</i>		

(*): Payables for receipt of capital contribution to investment in units detailed in Notes No. 5.2 – Financial investments.

(**): Investment Cooperation Contract No. 01/2020/HDHTDT/TH-TL dated 15/07/2020 and 02/2020/HDHTDT/TH-TL dated 04/08/2020 between Tay Ho Housing Development and Construction Investment Joint Stock Company and Thang Long Land Development and Investment Joint Stock Company on construction investment cooperation, business organization, transfer of technical infrastructure, building and selling products for the purpose of bringing profits of the Project "Que Vo I New Urban Area - Bac Ninh in Que Vo Town, Bac Ninh Province". Tay Ho Housing Development and Construction Investment Joint Stock Company contributed 5%, Thang Long Land Development and Investment Joint Stock Company contributed 95%. Profits and risks are divided according to the capital contribution ratio.

(***): According to the cooperation contract for investment in the construction of social housing for the New Urban Area Project of Que Vo Town, Bac Ninh province. Tay Ho Housing Development and Construction Investment Joint Stock Company and Tu Minh Real Estate Joint Stock Company agreed to cooperate in investing in the new urban area project in Que Vo town, Bac Ninh province according to the approved planning. The two parties participate in all relevant cooperation activities to effectively implement the Project's business investment and enjoy profits equivalent to the capital contribution ratio. Up to now, the two parties are still carrying out procedures to request the People's Committee of Bac Ninh province to approve the project's investment cooperation policy.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.21 Borrowings and finance lease liabilities

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short-term				
<i>Borrowings</i>				
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Office (1)	983,357,941,869	471,969,263,205	414,138,224,953	925,526,903,617
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch (2)	983,357,941,869	471,969,263,205	414,138,224,953	925,526,903,617
Southeast Asia Commercial Joint Stock Bank - Transaction Office	456,077,136,892	125,576,296,289	267,604,369,788	598,105,210,391
Van Xuan Investment Urban Development JSC (3)	469,825,535,752	342,524,872,582	138,116,588,141	265,417,251,311
Vietnam Bank for Agriculture and Rural Development (4)	-	-	3,176,322,690	3,176,322,690
Others	18,658,000,000	-	-	18,658,000,000
	18,050,089,280	-	-	18,050,089,280
	20,747,179,945	3,868,094,334	5,240,944,334	22,120,029,945
Long-term				
<i>Borrowings</i>				
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch (5)	176,933,241,035	98,137,822,035	-	78,795,419,000
Others	176,933,241,035	98,137,822,035	-	78,795,419,000
	176,925,149,035	98,137,822,035	-	78,787,327,000
	8,092,000	-	-	8,092,000
Total	1,160,291,182,904	570,107,085,240	414,138,224,953	1,004,322,322,617
<i>In which:</i>				
<i>Borrowings and finance lease liabilities from related parties</i> (Details in Note 7.1)	18,658,000,000	-	-	18,658,000,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.21 Borrowings and finance lease liabilities (Continued)

(1) Includes outstanding balances of the following credit facility agreements:

- Credit Facility Agreement No. 01/2025/134621/HĐTD dated 03/09/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Transaction Office No. 1 Branch. The credit limit is VND 700,000,000,000 (in words: *Seven hundred billion Vietnamese Dong*). This limit includes all outstanding short-term borrowings, outstanding guarantees and L/C issuances of Hanoi Construction Corporation – JSC at Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch, which were rolled over from agreements under Credit Facility Agreement No. 01/2024/134621/HĐTD dated 05/09/2024. Availability period: from 03/09/2025 to 31/08/2026. Interest rates and loan tenors/guarantee terms/L/C tenors are stipulated in each specific loan agreement, guarantee agreement and issued L/C. Purpose of borrowing: to supplement working capital, issue guarantees and open L/Cs serving business operations. Collateral: security measures are specified in Section 3 – Security arrangements of the agreement.
- Credit Facility Agreement No. 03/2025/134621/HĐTD dated 22/12/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Transaction Office No. 1 Branch. The credit limit is VND 700,000,000,000 (in words: *Seven hundred billion Vietnamese Dong*), of which the maximum outstanding balance of short-term loans, payment guarantees and L/C issuances at any time shall not exceed VND 495,000,000,000 (in words: *Four hundred and ninety-five billion Vietnamese Dong*). This credit facility includes all outstanding guarantees and short-term loans granted for the implementation of Package No. 12. Availability period: from 22/12/2025 to 21/08/2026. Interest rates and loan tenors/guarantee terms/L/C tenors are stipulated in each specific loan agreement, guarantee agreement and issued L/C. Purpose of borrowing: to supplement working capital, issue guarantees and open L/Cs for the implementation of Package No. 12 – “Construction, supply and installation of equipment for the expansion of Terminal T2” under the project “Expansion of Passenger Terminal T2 – Noi Bai International Airport”. Collateral: security measures are specified in Section 3 – Security arrangements of the agreement.
- The Credit Facility Agreement No. 02/2025/134621/HĐTD dated 22/12/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Transaction Office No. 1 Branch provides a credit limit of VND 500,000,000,000 (in words: *Five hundred billion Vietnamese dong*), comprising Vietnamese dong and foreign currencies converted into Vietnamese dong, of which the outstanding balance of short-term loans, payment guarantees and L/Cs at any time shall not exceed VND 344,000,000,000. The credit facility is available from the signing date of the Agreement until 4 July 2027. The interest rate, loan tenor, guarantee period and L/C tenor are specified in each specific Credit Agreement, Guarantee Agreement and issued L/C, respectively. The purpose of the facility is to supplement working capital and provide bid and performance guarantees for Package No. 15 “Construction and installation of equipment for the works” under the “Construction of the T2 Passenger Terminal – Cat Bi International Airport” Project, pursuant to Construction Contract No. 25155/ACVPMU2/ACV-HOAPHUONG dated 12 August 2025 between Airports Corporation of Vietnam – JSC and Hoa Phuong Joint Venture, together with the accompanying amendments and supplements. The security arrangements are specifically stipulated in Section 3 “Security Arrangements” of the Agreement.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.21 Borrowings and finance lease liabilities (Continued)

(2) Includes outstanding balances of the following credit facility agreements:

- Credit Facility Agreement No. 03/2025/134621/HĐTD dated 03/09/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch. The credit limit is VND 250,000,000,000 (in words: Two hundred and fifty billion Vietnamese Dong). This limit includes all outstanding short-term borrowings, outstanding guarantees and L/C issuances of Hanoi Construction Corporation – JSC at Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch which were rolled over from agreements under Credit Facility Agreement No. 02/2024/134621/HĐTD dated 05/09/2024. The availability period is from 03/09/2025 to 31/08/2026; interest rates and loan tenors/guarantee terms/L/C tenors are stipulated in each specific loan agreement, guarantee agreement and issued L/C. The purpose of borrowing is to supplement working capital, issue guarantees and open L/Cs serving business operations. Collateral is specified in detail in “Section 3 – Security arrangements” of the agreement.
- The Credit Facility Agreement No. 03/2023/134621/HĐTD dated 9/10/2023 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch provides a credit limit of VND 600,000,000,000 (in words: Six hundred billion Vietnamese dong), available until 5 December 2026. The loan tenor, guarantee period, L/C tenor, interest rates and fees are determined under each specific Credit Agreement, Guarantee Agreement and issued L/C. The purpose of the facility is to supplement working capital, issue payment guarantees and open L/Cs for the execution of Construction and Equipment Installation Contract No. 23099/LT/ACV-VIETUR dated 28 August 2023, Package No. 5.10 “Construction and installation of equipment for the Passenger Terminal” under Component 3 – Essential Airport Infrastructure Works of the Long Thanh International Airport Construction Investment Project, Phase 1. The security arrangements are specifically stipulated in Section 3 “Security Arrangements” of the Agreement.
- The Credit Facility Agreement No. 03/2023/134621/HĐTD dated 5/5/2026 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch provides a credit limit of VND 700,000,000,000 (in words: Seven hundred billion Vietnamese dong), available from the signing date until 8 February 2027. The loan tenor, guarantee period, L/C tenor, interest rates and fees are determined under each specific Credit Agreement, Guarantee Agreement and issued L/C. The purpose of the facility is to supplement working capital, provide guarantees and open L/Cs for the execution of Package No. 7.8 “Construction of the superstructure and external infrastructure, and installation of equipment for Cargo Terminal No. 1 and the remaining auxiliary works” under Component 3 – Essential Airport Infrastructure Works of the Long Thanh International Airport Construction Investment Project, pursuant to Construction Contract No. 25178/LT/ACV-LDGT7.8 dated 12 September 2025 and the accompanying amendments and supplements. The security arrangements are specifically stipulated in Section 3 “Security Arrangements” of the Agreement.
- The Credit Facility Agreement No. 01/2025/134616/HĐTD dated 7 November 2025 between Hanoi Construction Joint Stock Company No. 1 and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch (BIDV). The credit limit is VND 550,000,000,000, comprising a loan limit of VND 150,000,000,000 and a guarantee limit of VND 400,000,000,000. The purpose of the facility is to supplement working capital and finance the issuance of guarantees and letters of credit (L/Cs) for construction and installation activities. The applicable interest rate is specified in each respective agreement. Security arrangements are specified in Section “3. Security Arrangements”

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.21 Borrowings and finance lease liabilities (CONTINUED)

- (3) Loan Agreement No. 01/2011/VX dated 9 May 2011 between Hanoi Construction Joint Stock Company No. 1 and Van Xuan Urban Development Investment Joint Stock Company. The loan limit is VND 19,580,000,000. The loan term commences from the date of disbursement and continues until the lender requires repayment of the principal. The interest rate is 0%. Security: unsecured.
- (4) Credit Agreement No. 1260-LAV-2023 dated 8 June 2023 between HANCORP1 Investment and Trading Joint Stock Company and Vietnam Bank for Agriculture and Rural Development – Hong Ha Branch. The credit limit is VND 28,000,000,000, comprising loan and L/C facilities. The purpose of the facility is to supplement working capital for business operations and to meet requirements arising from guarantees and L/Cs. The facility is available from the date of signing the agreement until 8 June 2024; the loan term and applicable interest rate are specified in each respective agreement and debt acknowledgement. Security arrangements are specified in “Article 8. Security for the performance of obligations”
- (5) Includes outstanding balances of the following credit agreements:
- Credit Agreement No. 01/2025/134621/HDTD dated 21/08/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch. The total loan amount is VND 41,922,000,000 (in words: *Forty-one billion, nine hundred and twenty-two million Vietnamese Dong*) but shall not exceed 55% of the total investment of the Project. Purpose of borrowing: provision of long-term credit to finance the Project “Construction of a kindergarten at land lot NT1, Diplomatic Corps Area, Xuan Tao Ward, Bac Tu Liem District, Hanoi.” Loan term: 96 months from the first disbursement. Interest rate: fixed during the first year in accordance with the notice of the lender at the date of the first disbursement. Collateral: security measures are specified in detail in “Section 8 – Security arrangements” of the agreement.
- Credit Agreement No. 02/2025/134621/HDTD dated 22/08/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch. The total loan amount is VND 65,000,000,000 (in words: *Sixty-five billion Vietnamese Dong*) but shall not exceed 72.8% of the remaining invested value after depreciation relating to the area under the Customer’s separate ownership and use within the Project. Purpose of borrowing: financing to reimburse investment costs incurred for the area under the Customer’s separate ownership and use in the basement of High-rise Residential Building Project NO1-T8 at the Diplomatic Corps Area, Xuan Tao Ward, Bac Tu Liem District, Hanoi. Loan term: up to 120 months from the day following the first disbursement date. Interest rate: fixed during the first year in accordance with the notice of the lender at the date of the first disbursement. Collateral: security measures are specified in detail in “Section 8 – Security arrangements” of the agreement.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.22 Provisions

	01/01/2026 (VND)	Increase (VND)	Decrease (VND)	30/6/2026 (VND)
Short-term	7,064,908,115	13,622,817,656	-	20,687,725,771
Provision for construction warranty costs	7,064,908,115	13,622,817,656	-	20,687,725,771
Long-term	807,416,364	-	-	807,416,364
Provision for other payables	807,416,364	-	-	807,416,364
	<u>7,872,324,479</u>	<u>13,622,817,656</u>	<u>-</u>	<u>21,495,142,135</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.23 Owners' equity

a. Changes of owners' equity

	Share capital	Other capital	Difference upon asset revaluation	Development and Investment Fund	Retained profits	Non-controlling interest	Total
As at 01/01/2025	1,410,480,000,000	3,867,578,059	(37,318,374,070)	70,706,609,047	33,768,260,580	149,696,438,401	1,631,200,512,017
Profit in the previous year	-	-	-	-	64,041,951,870	3,935,963,096	67,977,914,966
Dividend payment at Subsidiary	-	-	-	-	-	(5,045,437,100)	(5,045,437,100)
Extract from Development Investment Fund at Subsidiary	-	-	-	943,763,838	(943,763,838)	-	-
Deduction from the Bonus and Welfare Fund at the Subsidiary	-	-	-	-	(1,361,503,312)	(1,330,321,750)	(2,691,825,062)
Appropriation to funds at the Parent Company	-	-	-	437,000,000	(2,437,000,000)	-	(2,000,000,000)
Dividend distribution at the Parent Company	-	-	-	-	(35,262,000,000)	-	(35,262,000,000)
Adjustments at subsidiaries	-	-	-	-	620,068,725	598,199,054	1,218,267,779
Increase/(decrease) due to consolidation	-	-	-	-	(81,488,235)	81,488,235	-
As at 01/01/2026	1,410,480,000,000	3,867,578,059	(37,318,374,070)	72,087,372,885	58,344,525,790	147,936,329,936	1,655,397,432,600
Profit in the this year	-	-	-	-	17,778,386,807	4,065,724,025	21,844,110,832
Increase due to consolidation of a subsidiary during the period	-	-	-	-	-	113,103,877,854	113,103,877,854
Other adjustment at subsidiaries	-	-	-	-	(531,495,672)	(529,540,204)	(1,061,035,876)
As at 30/6/2026	1,410,480,000,000	3,867,578,059	(37,318,374,070)	72,087,372,885	75,591,416,925	264,576,391,611	1,789,284,385,410

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.23 Owners' equity (Continued)
b. Details of owners' equity

	30/06/2026	01/01/2026
	VND	VND
State capital contribution (represented by the Ministry of Construction)	1,393,996,080,000	1,393,996,080,000
Capital contribution of other subjects	16,483,920,000	16,483,920,000
Total	1,410,480,000,000	1,410,480,000,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30/6/2026	For the period ended 30/6/2025
	VND	VND
Shareholders' capital		
Opening balance	1,410,480,000,000	1,410,480,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	1,410,480,000,000	1,410,480,000,000
Appropriation of profits and dividends	-	-

d. Shares

	30/6/2026	01/01/2026
	Shares	Shares
Quantity of registered shares	141,048,000	141,048,000
Quantity of issued shares	141,048,000	141,048,000
Common shares	141,048,000	141,048,000
Purchased shares (treasury shares)	-	-
Common shares	-	-
Outstanding shares	141,048,000	141,048,000
Common shares	141,048,000	141,048,000
Par value of outstanding shares (VND/share)	10,000	10,000

5.24 Off-statement of financial position sheet items
a. Assets leased out
a.1 At the Parent Company - Hanoi Construction Corporation - JSC

The Corporation currently leases assets under operating leases, specifically:

- For rent a part of the office building at 57 Quang Trung, Hai Ba Trung district, Hanoi;
- For rent basement space, 3-storey commercial center, 1st and 2nd floors, office area of the 28-storey Thang Long International Village project;
- Basement, 1st floor office area of residential and commercial area N04A - Diplomatic Corps infrastructure project;
- Basement and 1st floor office area of high-rise residential project N01T8 - Diplomatic Corps infrastructure project;
- Tennis court - NO4A public and commercial residential area;
- Swimming pool and swimming pool service area - NO1T8 high-rise residential area.
- The basement belongs to the high-rise residential project N01-T6,7 – part of the Diplomatic Corps infrastructure project;

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.24 Off-statement of financial position sheet items (Continued)

a.2 At Hanoi Construction Joint Stock Company No1:

The Company uses part of the 14-storey office building at No. 59 Quang Trung Street, Hai Ba Trung Ward, Hanoi, part of the retained properties of the Times Tower residential and commercial services project, and the NO9-TS5 high-rise apartment project in the Ngoai Giao Doan area for leasing purposes.

b. Leased assets

b.1 At the Parent Company - Hanoi Construction Corporation - JSC

(1): 886 m² of land for the Corporation's headquarters - No. 57 Quang Trung, Nguyen Du Ward, Hai Ba Trung District, Hanoi City:

+ Certificate of Land Use Rights No. X 104740 dated 08/9/2003 of Hanoi City People's Committee leasing land for 30 years as headquarters from 28/01/2003 to 28/01/2033.

+ Land lease contract No. 43-2003/DCND-HDDTTN dated 28/4/2003 leasing land at 57 Quang Trung for 30 years as the Corporation's headquarters. According to the provisions of this contract, the Company must pay annual land rent according to current regulations of the State.

+ Purpose of use: The Corporation is using this land lot as its headquarters and leasing a part of it.

(2): 6,094.91m² of land for Sports Area with symbol (H) at Thang Long International Village, Dich Vong Ward, Cau Giay District, Hanoi City:

+ Land lease contract No. 457/HĐTĐ-STNMT-CCQLĐ dated 01/8/2017; Form of land use: Annual land lease with annual land rent payment.

+ Purpose of use: Public sports land and swimming pool area serving the Thang Long International Village area.

(3): 406 m² of land for Kindergarten (area K) at Thang Long International Village, Dich Vong Ward, Cau Giay District, Hanoi City

+ Land lease contract No. 457/HĐTĐ-STNMT-CCQLĐ dated 01/8/2017; Form of land use: Annual land lease with annual land rent payment.

+ Purpose of use: kindergarten land lot, this is a land lot serving the educational needs of the Thang Long International Village area.

(4): 2,086 m² of land Commercial Center Multi-purpose Housing Complex 28 floors Thang Long International Village - Dich Vong Ward, Cau Giay District, Hanoi City:

+ Land lease contract No. 103/HĐTĐ-STNMT-PC dated 22/02/2016 between the lessor, Hanoi Department of Natural Resources and Environment and Hanoi Construction Corporation - JSC. Land lease term: 50 years from 02/02/2010. According to the provisions of this contract, the Corporation must pay annual land rent according to current regulations of the State.

+ Purpose of land lease: To implement the investment project to build a 28-storey multi-purpose building complex.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.24 Off-statement of financial position sheet items (Continued)

b.2 At Hanoi Construction Joint Stock Company No1:

- (1) 622 m² at No. 59 Quang Trung Street, Nguyen Du Ward, Hai Ba Trung District, Hanoi. Form: Land leased with annual land rental payments. Purpose: Office headquarters and leasing.
- (2) 12,200 m² at Phung Hung Street, Kien Hung Ward, Ha Dong District, Hanoi. Form: Land leased with annual land rental payments. Purpose: Office and material storage yard.
- (3) 498 m² at No. 242 Minh Khai Street, Minh Khai Ward, Hai Ba Trung District, Hanoi. Form: Land leased with annual land rental payments. Purpose: Office and warehouse.
- (4) 1,794.98 m² at 2.6-NO Le Van Luong, Nhan Chinh Ward, Thanh Xuan District, Hanoi. Form: Land leased with annual land rental payments. Purpose: Real estate project.

As at 30 June 2026, the Company is managing and using, and paying land rental in accordance with notices issued by the tax authorities for the following land plots which were allocated by the People's Committee of Hanoi City but for which land lease agreements have not yet been signed, or for which the lease terms have expired but have not yet been extended. Specifically:

- 498 m² at 242 Minh Khai Street (allocated in 1961);
- 12,200 m² at Phung Hung Street, Kien Hung Ward, Ha Dong District (allocated in 1974);
- 622 m² at 59 Quang Trung Street, Hanoi (the land lease agreement expired in 2022);

The Company has submitted documents to the competent authorities to report on the management and use of the land and to request the execution of new land lease agreements or extension of existing agreements, including: Report No. 781/BC-HACC1 and Official Letter No. 782/CV-HACC1 dated 20 October 2025 regarding the land plot at 242 Minh Khai Street; Report No. 778/BC-HACC1 and Document No. 780/TĐ-HACC1 dated 20 October 2025 regarding the land plot at Phung Hung Street; and Official Letter No. 106/HACC1-CV dated 27 October 2025 regarding the land plot at 59 Quang Trung Street. The Company continues to carry out the relevant procedures in accordance with the guidance of the competent authorities.

b.3 At Tay Ho Housing and Construction Development Investment Joint Stock Company

- (1) 2,501 m² of land comprising Areas A, B and C – the Company's headquarters at No. 2, Lane 9 Dang Thai Mai Street, Tay Ho Ward, Hanoi
 - + Land/Water Surface Lease Agreement No. 77-2005/STNMTNĐ-HĐTĐTN dated 6 June 2005, with a term of 30 years from 2005 to the end of 2034.
 - + Land Use Rights Certificate No. AB082731 dated 7 November 2005 issued by the People's Committee of Hanoi City, valid until 1 January 2035; form: land leased with annual land rental payments.
 - + Purpose of use: For the Company's headquarters and partial leasing.
- (2) 62,936.2 m² at Que Vo Urban Area, Phuong Mao Commune, Que Vo District, Bac Ninh Province
 - + Land/Water Surface Lease Agreement No. 76/HĐ-TĐ dated 6 September 2017; form: land leased with annual land rental payments, with the lease term until 17 June 2054.
 - + Purpose of use: Land for the construction of public and mixed-use facilities within the New Que Vo Urban Area – Bac Ninh.

b.4 At My Duc Cement Joint Stock Company

- (1): 860,854.1 m² of land in My Duc Commune, Hanoi City. The Company was allocated 860,854.1 m² of land pursuant to Land Allocation Decision No. 3172/QĐ-UBND dated 31 July 2009 issued by the People's Committee of Ha Tay Province, with a land lease term of 50 years from 31 July 2009. Purpose: Construction of access roads to the port, service roads and traffic roads, and implementation of the My Duc Cement Plant Project. Currently, the Company has not paid land rental for this land area.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

c. Assets pledged or mortgaged

Assets	Items	Historical costs	Net Book Value	Mortgagee	Purpose of security	Term
Buildings and Structures	Tangible fixed assets	49,592,765,847	17,020,964,658	Joint Stock Commercial Bank for Investment and Development of Vietnam	Security for short-term borrowings	Upon maturity of the loan
Machinery, equipment	Tangible fixed assets	18,084,064,615	-	Joint Stock Commercial Bank for Investment and Development of Vietnam	Security for short-term borrowings	Upon maturity of the loan
Total		67,676,830,462	17,020,964,658			

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenues from sales and services rendered		
Revenue from real estate	(921,378,727)	31,983,618,061
Construction revenue	1,602,725,864,326	1,655,839,555,425
Sales revenue, supply of materials	588,887,128	16,708,577,000
Revenue from provision of services	43,012,638,221	51,565,073,461
Total	1,645,406,010,948	1,756,096,823,947
Revenue deductions		
Construction sales discount	28,467,708	-
	28,467,708	-
Net revenues from sales and services rendered		
Revenue from real estate	(921,378,727)	31,983,618,061
Construction revenue	1,602,697,396,618	1,655,839,555,425
Sales revenue, supply of materials	588,887,128	16,708,577,000
Revenue from provision of services	43,012,638,221	51,565,073,461
Total	1,645,377,543,240	1,756,096,823,947

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Real estate business cost	-	12,833,340,472
Cost of construction activities	1,543,496,334,931	1,625,948,534,774
Cost of goods sold, supply of materials	358,298,642	16,879,128,622
Cost of service	27,403,597,645	32,507,285,192
Total	1,571,258,231,218	1,688,168,289,060

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	460,316,687	1,486,361,064
Dividends received	42,840,000,000	38,267,100,000
Disposal of investments	624,936,965	-
Total	43,925,253,652	39,753,461,064

In which:

*Financial income from related parties:
(Details in Note 7.1)*

- 17,100,000

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	32,642,158,196	23,876,792,705
Provision for investment impairment	5,486,228,502	4,630,713,484
Total	38,128,386,698	28,507,506,189

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

6.5 Selling and General administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	-	963,219,828
Employee expenses	-	963,219,828
General and administrative expenses	61,355,231,393	55,657,597,070
Employee expenses	23,097,789,833	25,010,391,296
Materials expenses	78,669,454	160,404,552
Office supplies expenses	318,663,082	215,948,557
Amortization and Depreciation expenses	3,270,966,586	3,237,571,850
Charges and fee	848,985,741	1,285,025,801
Provision expenses	24,476,318,991	14,782,245,918
Outsourcing expenses	7,192,178,455	8,618,474,317
Other cash expense	2,065,553,567	2,347,534,779
Goodwill	6,105,684	-
Total	61,355,231,393	56,620,816,898

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Office for rent, location	4,881,078,003	10,556,334,014
Disposals of fixed assets	-	291,000,000
Income from management fees, electricity, water, management fees of secondary investors, contractors	20,293,759,686	32,842,688,611
Income from disposal of tools and equipment	-	441,001,657
Others	10,957,467,658	7,056,181,403
Total	36,132,305,347	51,187,205,685
Other expenses		
Electricity costs of secondary investors, contractors	18,490,208,100	27,984,817,887
Office and premises rental	-	9,087,859,483
Penalties incurred	11,279,666	305,866,187
Others	11,940,694,493	12,220,131,053
Total	30,442,182,259	49,598,674,610
Net other income/ expenses	5,690,123,088	1,588,531,075

In which:

Other income/ Other expenses with related parties:

(Details in Note 7.1)

160,873,468

-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

6.7 Current corporate income tax expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Current corporate income tax expense calculated on current year taxable income	2,406,959,839	1,025,462,735
Total	2,406,959,839	1,025,462,735

6.8 Basic earnings per share

	For the period ended 30/6/2026	For the period ended 30/6/2025
Accounting profit after corporate income tax of the Parent Company (VND)	17,778,386,807	23,152,664,291
Increase	-	-
Decrease	-	-
<i>Decrease due to consolidation adjustments at the subsidiary</i>		
Profit / Loss distributable to common shareholders (VND)	17,778,386,807	23,152,664,291
Average quantity of outstanding common shares (Shares)	141,048,000	141,048,000
Basic earnings per share (VND/share)	126	164

(i) As at the reporting date, the Corporation was unable to reliably estimate the amount of profit for the accounting period ended 30 June 2026 that may be appropriated to the reward and welfare funds and the management and executive bonus fund. If the Corporation appropriates amounts to the reward and welfare funds and the management and executive bonus fund for the accounting period ended 30 June 2026, net profit attributable to shareholders and basic earnings per share will decrease..

6.9 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	150,680,317,940	90,563,156,215
Employee expenses	32,317,104,208	73,202,197,584
Amortization and Depreciation expenses	11,579,997,785	18,539,647,399
Provision expenses	24,476,318,991	14,782,245,918
Outsourcing expenses	1,410,039,742,031	1,594,953,541,386
Other cash expenses	3,513,875,972	19,251,241,257
Goodwill	6,105,684	-
Total	1,632,613,462,611	1,811,292,029,759

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7. OTHER INFORMATION

7.1 Information of related parties

As of June 30, 2026, the Corporation has the following related parties:

Related Party	Relationship
Ministry of Construction	Owner
Hancorp Joint Stock Company	Affiliated companies
Hancorp 2 Construction JSC	Affiliated companies
Construction Design House Trading Consultancy JSC	Affiliated companies
Investment And Construction JSC No.34	Affiliated companies
Mecomic JSC	Affiliated companies
Mechanized Construction JSC	Affiliated companies
Construction JSC No.2	Affiliated companies
Westlake International Company Limited	Joint venture company
Hancorp 5 Construction Technology JSC	Affiliated companies
Hoa Binh – Son La Express Way Investment JSC	Affiliated companies
Members of the Board of General Directors, the Board of Management, the Board of Supervisors and individuals related to key management members	Significant impact

During the period, the Corporation had the following transactions with related parties:

Transactions with key personnel and shareholders

	For the period ended 30/6/2026	For the period ended 30/6/2025
Related parties	VND	VND
Remuneration for Boards of Management, Supervisors, General Directors and others	3,096,023,000	2,672,465,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Information of related parties (Continued)

Transactions with related parties

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales of goods and services		-	-
Purchase of goods		142,023,362,185	141,668,792,288
Hancorp 5 Construction Technology JSC	Construction and installation	-	1,408,310,884
Lanmak Property Investment Construction JSC	Construction and installation	-	26,104,010,091
Mechanized Construction JSC	Construction and installation	138,346,516,167	81,905,043,571
Construction Design House Trading Consultancy JSC	Construction and installation	3,676,846,018	1,472,255,558
Construction JSC No.2	Construction and installation	-	30,527,035,384
Hancorp Urban Service Joint Stock Company	Services	-	252,136,800
Other income		160,873,468	-
Hancorp Joint Stock Company	Services provided	160,873,468	-
Dividends		-	17,100,000
Material Trading And Construction JSC	Dividends		17,100,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

7.1 Information of related parties (Continued)

Related Party Balance

Related parties	Relations	30/06/2026 VND	01/01/2026 VND
Receivables		1,538,098,841	1,533,431,808
Mechanized Construction JSC	Associates	1,105,147,099	1,100,480,066
Construction JSC No.2	Associates	432,951,742	432,951,742
Prepayment to sellers		260,122,468,135	253,038,361,566
Hancorp.2 Construction Joint Stock Company	Associates	330,080,139	330,080,139
Mecomic JSC	Associates	1,191,054,000	1,191,054,000
Hancorp Joint Stock Company	Associates	206,362,931,835	198,561,223,855
Construction JSC No.2	Associates	36,732,330,950	36,423,814,950
Hancorp 5 Construction Technology JSC	Associates	11,052,000,050	11,052,000,050
Construction Design House Trading Consultancy JSC	Associates	4,454,071,161	5,480,188,572
Other receivables		147,908,674,047	148,254,098,690
Mecomic JSC	Associates	29,423,759,161	29,423,759,161
Hancorp Joint Stock Company	Associates	46,060,259,707	45,035,486,608
Construction Design House Trading Consultancy JSC	Associates	-	1,370,197,742
Hancorp 2 Construction JSC	Associates	66,964,436,561	66,964,436,561
Construction JSC No.2	Associates	5,114,524,174	5,114,524,174
Investment And Construction JSC No.34	Associates	345,694,444	345,694,444
Payables to sellers		41,719,984,698	24,703,720,855
Investment And Construction JSC No.34	Associates	-	3,443,466,813
Westlake International Company Limited	Associates	-	64,634,270
Mechanized Construction JSC	Associates	41,719,984,698	21,195,619,772
Other payables		5,969,290,233	5,969,290,233
Investment And Construction JSC No.34	Associates	2,593,145,000	2,593,145,000
Mechanized Construction JSC	Associates	3,376,145,233	3,376,145,233
Short-term loans and debts		18,658,000,000	18,658,000,000
Van Xuan Investment Urban Development JSC	Associates	18,658,000,000	18,658,000,000

7.2 Other Information

On 29th June 2026, the Board of Management of the Corporation issued Resolution No. 35/NQ-HĐQT regarding the temporary suspension from office of Mr. Dau Van Dien as Chairman of the Board of Management. The suspension shall remain effective until further notice. Mr. Nguyen Minh Cuong was assigned to temporarily be in charge of the Board of Management and to sign documents and decisions on behalf of the Board of Management in his capacity as a Member of the Board of Management of Hanoi Construction Corporation – JSC until further notice.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

7.3 Comparative figures

Comparative figures on the Interim Consolidated Statement of Financial Position and related notes are taken from the Consolidated financial statements for the period ended 31/12/2025 which have been audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Comparative figures in the interim Consolidated Income statement, interim consolidated cash flows statement and related notes are taken from the interim Consolidated financial statements for the period ended 30/6/2025 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since 1st January 2026. To ensure comparability of the information presented in the financial statements, the Company has restated certain items as at 1st January 2026 in the Interim Statement of Financial Position as follows:

Items	Code	As at 01/01/2026 (Re-stated) VND	As at 31/12/2025 (Stated) VND	Difference VND
Short-term liabilities	310	5,055,573,645,554	5,055,573,645,554	-
Dividends and profits payable	313	35,459,331,139	-	35,459,331,139
Short-term taxes and other payables to the State	314	73,264,218,638	108,114,120,638	(34,849,902,000)
Other short-term payables	320	545,158,980,828	545,768,409,967	(609,429,139)
TOTAL LIABILITIES AND EQUITY	440	6,936,378,078,497	6,936,378,078,497	-

Preparer



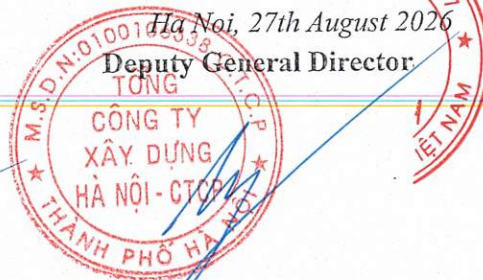
Nguyen Nhat Quang

Chief Accountant



Nguyen Thi Thu Huong

Deputy General Director



Duong Ngoc Quang