

INTERIM SEPARATE FINANCIAL STATEMENTS

36 CORPORATION - JOINT STOCK COMPANY

For the period from 01 January 2026 to 30 June 2026
(reviewed)



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

INTERIM SEPARATE FINANCIAL STATEMENTS

36 CORPORATION - JOINT STOCK COMPANY

For the period from 01 January 2026 to 30 June 2026

(reviewed)



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REPORT OF BOARD OF DIRECTORS

The Board of Directors of 36 Corporation - Joint Stock Company ("the Corporation") presents its report and the Corporation's Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE CORPORATION

36 Corporation - One Member Limited Company - a State-owned enterprise under Ministry of National Defense was established under the Decision No. 3036/QD-BQP dated 23 August 2011, operating in the form of Parent Company - Subsidiary, reorganized on the basis of restructuring from 36 Commercial Construction Investment Company.

36 Corporation was officially transformed into Joint Stock Company under the Business Registration Certificate No. 0105454762 by Hanoi Department of Planning and Investment (now managed by the Department of Finance) dated 09 June 2014, registration for the 26th change on 31 July 2025. The Corporation has completed the procedures for receiving the seal of the 36 Corporation Joint Stock Company and has officially been operating as a Joint Stock Company since 01 July 2016.

The Corporation's head office is located at No. 141 Ho Duc Di, Kim Lien Ward, Hanoi City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

Members of the Board of Directors, Board of Management and Audit Committee during the period and to the reporting date are:

Board of Directors:

Mr. Nguyen Dang Giap	Chairman	(Re-appointed on 21 May 2026)
Mr. Vo Van Ba	Member	(Appointed on 21 May 2026)
Mr. Bui Quang Bat	Member	(Appointed on 21 May 2026)
Mr. Vu Xuan Sac	Independent Member	(Appointed on 21 May 2026)
Mr. Nguyen Dang Thuan	Member	(Dismissed on 21 May 2026)
Mr. Dang Thanh The	Member	(Appointed on 21 May 2026)
Mrs. Mai Thuy Dung	Member	(Dismissed on 21 May 2026)

Board of Management:

Mr. Bui Quang Bat	General Director
Mr. Nguyen Dang Thuan	Vice General Director
Mr. Nguyen Dang Trung	Vice General Director
Mr. Tran Thai Binh	Vice General Director
Mr. Vo Van Ba	Vice General Director

Audit Committee:

Mr. Vu Xuan Sac	Head of Audit Committee	(Appointed on 21 May 2026)
Mr. Dang Thanh The	Member	(Dismissed as Head of Audit Committee and appointed as a Member on 21 May 2026)
Mrs. Mai Thuy Dung	Member	(Dismissed on 21 May 2026)

LEGAL REPRESENTATIVE

The legal representative of the Corporation during the period and until the preparation of Interim Separate Financial Statements is Mr. Nguyen Dang Giap - Chairman of the Board of Directors.

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken review of Interim Separate Financial Statements for the Corporation.

STATEMENT OF THE BOARD OF DIRECTORS' RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We, the Board of Directors is responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Corporation, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, the Board of Directors is required to:

- Establish and maintain an internal control system which is determined necessary by Board of Directors and the Board of Management to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

The Board of Directors is responsible for ensuring that accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at any time and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Directors confirms that Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Separate Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Directors



Nguyen Dang Giap
Legal representative

Approved, 27 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: The shareholders, the Board of Directors and the Board of Management
36 Corporation - Joint Stock Company**

We have reviewed the Interim Separate Financial Statements of the 36 Corporation - Joint Stock Company prepared on 27 August 2026 from page 06 to page 66 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash flows, Notes to the Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Directors's Responsibility

The Board of Directors is responsible for the preparation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of the 36 Corporation - Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim separate financial statements.

Emphasis of Matter

We would like to draw readers' attention to Note 36 of the Separate Financial Statements, which describes the conclusions of the Government Inspectorate No. 318/KL-TTTP and the lawsuits that the Corporation is still disputing and waiting for the final decision of the Court and other information.

This matter of emphasis does not alter our unqualified conclusion.

AASC Auditing Firm Company Limited



Cat Thi Ha

Deputy General Director

Registered Auditor

No. 0725-2023-002-1

Hanoi, 28 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

Code	ASSETS	Note	Ending balance	Beginning balance
			VND	VND
100	A. CURRENT ASSETS		2,419,670,825,157	2,781,744,203,138
110	I. Cash and cash equivalents	03	143,689,586,142	258,183,463,706
111	1. Cash		143,689,586,142	116,183,463,706
112	2. Cash equivalents		-	142,000,000,000
120	II. Short-term investments	04	108,906,122,690	125,574,431,628
123	1. Short-term held-to-maturity investments		126,509,148,412	135,780,483,072
124	2. Allowance for short-term impairment of held-to-maturity investments		(17,603,025,722)	(10,206,051,444)
130	III. Short-term receivables		1,111,622,323,258	1,371,521,847,444
131	1. Short-term trade receivables	05	329,350,364,406	426,531,649,090
132	2. Short-term prepayments to suppliers	06	237,557,330,063	247,924,213,258
135	3. Other short-term receivables	07	546,917,115,789	701,727,024,036
136	4. Allowance for short-term doubtful debts		(2,202,487,000)	(4,661,038,940)
140	IV. Inventories	09	959,095,808,534	912,746,275,930
141	1. Inventories		959,095,808,534	912,746,275,930
160	V. Other short-term assets		96,356,984,533	113,718,184,430
161	1. Short-term prepaid expenses	14	8,110,056,760	5,516,382,135
162	2. Deductible VAT		70,587,116,272	86,403,162,979
163	3. Taxes and other receivables from the State budget	19	17,659,811,501	21,798,639,316

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 June 2026**(Continued)*

Code	ASSETS	Note	Ending balance	Beginning balance
			VND	VND
200	B. NON-CURRENT ASSETS		1,125,645,338,005	1,266,751,686,411
210	I. Long-term receivables		4,601,959,203	162,747,904,403
215	1. Other long-term receivables	07	4,601,959,203	162,747,904,403
220	II. Fixed assets		196,587,777,969	208,036,843,230
221	1. Tangible fixed assets	11	165,147,875,567	176,583,607,496
222	- Historical cost		331,287,372,440	335,668,291,856
223	- Accumulated depreciation		(166,139,496,873)	(159,084,684,360)
227	2. Intangible fixed assets	12	31,439,902,402	31,453,235,734
228	- Historical cost		32,114,705,374	32,114,705,374
229	- Accumulated amortization		(674,802,972)	(661,469,640)
240	III. Investment properties	13	214,453,764,663	217,113,379,057
241	- Historical cost		256,875,057,081	256,143,361,901
242	- Accumulated depreciation		(42,421,292,418)	(39,029,982,844)
250	IV. Long-term assets in progress	10	241,826,813,363	237,054,280,770
252	1. Construction in progress		241,826,813,363	237,054,280,770
260	V. Long-term investments	04	435,962,435,995	405,629,143,250
261	1. Investments in subsidiaries		289,561,965,327	289,561,965,327
262	2. Investments in joint ventures and associates		165,920,897,626	165,920,897,626
264	3. Allowance for long-term impairment of other investments		(19,520,426,958)	(49,853,719,703)
270	VI. Other long-term assets		32,212,586,812	36,170,135,701
271	1. Long-term prepaid expenses	14	31,935,217,754	35,729,827,705
272	2. Deferred income tax assets	33	277,369,058	440,307,996
280	TOTAL ASSETS		3,545,316,163,162	4,048,495,889,549

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

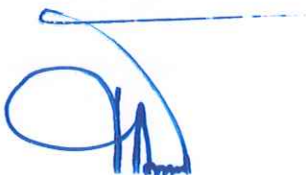
Code	CAPITAL	Note	Ending balance	Beginning balance
			VND	VND
300	C. LIABILITIES		2,425,059,796,961	2,944,533,685,406
310	I. Current Liabilities		1,823,626,490,890	1,961,741,569,502
311	1. Short-term trade payables	16	402,053,447,466	496,713,895,791
312	2. Short-term prepayments from customers	17	523,155,921,779	455,781,342,306
313	3. Dividend and profit payables	18	1,161,860	1,161,860
314	4. Short-term taxes and other payables to State budget	19	12,900,904,106	43,770,834,290
315	5. Payables to employees		8,597,195,449	8,169,844,119
316	6. Short-term accrued expenses	20	1,930,170,345	10,574,394,186
320	7. Other short-term payables	21	281,540,568,926	272,964,622,264
321	8. Short-term borrowings	15	590,762,188,373	672,810,444,192
323	9. Bonus and welfare fund		2,684,932,586	955,030,494
330	II. Non-current liabilities		601,433,306,071	982,792,115,904
338	1. Other long-term payables	21	571,419,755,984	703,406,034,644
339	2. Long-term borrowings	15	30,013,550,087	279,386,081,260
400	D. OWNER'S EQUITY	22	1,120,256,366,201	1,103,962,204,143
411	1. Contributed capital		1,037,450,670,000	1,037,450,670,000
411a	Ordinary shares with voting rights		1,037,450,670,000	1,037,450,670,000
412	2. Share Premium		941,932,986	941,932,986
418	3. Development and investment funds		18,306,372,388	18,306,372,388
420	4. Retained earnings		63,557,390,827	47,263,228,769
420a	Retained earnings accumulated to the previous		44,591,276,677	20,543,707,845
420b	Retained earnings of the current period		18,966,114,150	26,719,520,924
440	TOTAL CAPITAL		3,545,316,163,162	4,048,495,889,549

Preparer



Pham Thanh Lam

Chief Accountant



Nguyen Tuan Anh

Approved, 27 August 2026

Legal representative



Nguyen Dang Giap

INTERIM SEPARATE STATEMENT OF INCOME*For the period from 01/01/2026 to 30/06/2026*

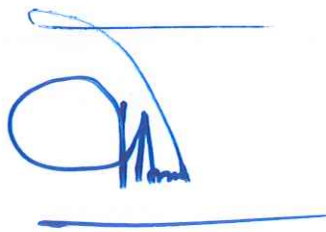
Code	ITEMS	Note	<u>This period</u> VND	<u>Previous period</u> VND
01	1. Revenue from sales of goods and provision of services	24	349,871,933,147	723,799,304,823
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and provision of services		349,871,933,147	723,799,304,823
11	4. Cost of goods sold and services rendered	25	332,301,748,874	700,702,563,554
20	5. Gross profit from sales of goods and rendering of services		17,570,184,273	23,096,741,269
22	7. Financial income	26	41,428,145,436	35,050,579,132
23	8. Financial expense	27	4,523,700,133	21,173,516,914
24	<i>In which: Interest expense</i>		27,460,018,600	41,714,407,373
25	9. Selling expense	28	5,236,772,271	2,416,260,653
26	10. General and administrative expenses	29	27,074,129,342	27,247,385,462
30	11. Net profit from operating activities		22,163,727,963	7,310,157,372
31	12. Other income	30	1,582,287,560	26,036,869,145
32	13. Other expenses	31	32,674,067	2,956,062,211
40	14. Other profit		1,549,613,493	23,080,806,934
50	15. Total net profit before tax		23,713,341,456	30,390,964,306
51	16. Current corporate income tax expense	32	4,622,632,860	6,778,095,280
52	17. Deferred corporate income tax expense	33	124,594,446	(108,780,359)
60	18. Profit after corporate income tax		<u>18,966,114,150</u>	<u>23,721,649,385</u>

Preparer



Pham Thanh Lam

Chief Accountant



Nguyen Tuan Anh

Approved, 27 August 2026

Legal representative



Nguyen Dang Giap

INTERIM SEPARATE STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		23,713,341,456	30,390,964,306
	2. Adjustment for		(27,755,023,305)	(3,049,242,886)
02	- Depreciation and amortization of fixed assets and investment properties		11,619,782,478	10,827,819,332
03	- Allowances and provisions		(25,394,870,407)	(20,540,890,459)
05	- Gains / losses from investment activities		(41,439,953,976)	(35,050,579,132)
06	- Interest expense		27,460,018,600	41,714,407,373
08	3. Operating profit before changes in working capital		(4,041,681,849)	27,341,721,420
09	- Increase/ decrease in receivables		446,935,135,620	75,686,213,151
10	- Increase/ decrease in inventories		(46,349,532,604)	232,290,163,259
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(187,895,007,238)	(351,927,855,105)
12	- Increase or decrease in deferred expenses		1,200,935,326	1,454,887,643
14	- Interest paid		(28,026,581,324)	(41,905,349,029)
15	- Corporate income tax paid		(12,381,961,723)	(2,088,653,816)
16	- Other receipts from operating activities		-	1,270,383,000
17	- Other payments on operating activities		(942,050,000)	(921,899,771)
20	Net cash flow from operating activities		168,499,256,208	(58,800,389,248)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(7,391,826,876)	(14,183,535,336)
22	2. Proceeds from disposals of fixed assets and other long-term assets		5,120,000,000	-
23	3. Loans and purchase of debt instruments from other		-	(130,000,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		9,271,334,660	80,000,000,000
25	5. Equity investments in other entities		-	(82,860,000,000)
27	6. Interest and dividend received		41,428,145,436	35,050,579,132
30	Net cash flow from investing activities		48,427,653,220	(111,992,956,204)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		374,256,388,945	457,999,808,938
34	2. Repayment of principal		(705,677,175,937)	(463,665,987,436)
40	Net cash flow from financing activities		(331,420,786,992)	(5,666,178,498)

INTERIM SEPARATE STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

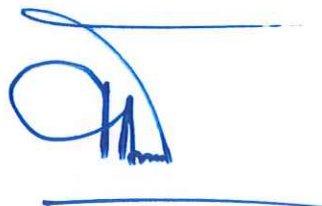
Code	ITEMS	Note	This period	Previous period
			VND	VND
50	Net cash flows in the period		(114,493,877,564)	(176,459,523,950)
60	Cash and cash equivalents at the beginning of the year		258,183,463,706	349,735,598,188
70	Cash and cash equivalents at the end of the period	03	<u>143,689,586,142</u>	<u>173,276,074,238</u>

Preparer



Pham Thanh Lam

Chief Accountant



Nguyen Tuan Anh

Approved, 27 August 2026

Legal representative



Nguyen Dang Giap

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1. GENERAL INFORMATION****1.1. Form of ownership**

36 Corporation - One Member Limited Company - a State-owned enterprise under Ministry of National Defense was established under the Decision No. 3036/QĐ-BQP dated 23 August 2011, operating in the form of Parent Company - Subsidiary, reorganized on the basis of restructuring from 36 Commercial Construction Investment Company.

36 Corporation was officially transformed into Joint Stock Company under the Business Registration Certificate No. 0105454762 by Hanoi Department of Planning and Investment (now managed by the Department of Finance) dated 09 June 2014, registration for the 26th change on 31 July 2025. The Corporation has completed the procedures for receiving the seal of the 36 Corporation Joint Stock Company and has officially been operating as a Joint Stock Company since 01 July 2016.

The Corporation's head office is located at No. 141 Ho Duc Di, Kim Lien Ward, Hanoi City.

Charter capital of the Corporation is: VND 1,037,450,670,000; equivalent 103,745,067 shares, par value of one share is VND 10,000.

The number of employees of the Corporation as at 30 June 2026 is: 295 people (as at 01 January 2026 was: 330 people).

1.2. Business field: Construction activities, real estate business.**1.3. Business activities**

Main business activities of the Corporation include:

- Construction of all kinds. Details: Construction of civil and industrial works, water supply and drainage works, public works, urban and industrial zone infrastructure;
- Architecture and technical consulting; Details as follow:
 - + Architectural design; Structural design of civil and industrial works; Structural design of traffic works;
 - + Supervision of the construction and finishing of traffic works; Supervision of the construction and finishing of civil and industrial works;
 - + Preparation of investment projects and construction of commercial centers, high buildings and offices for lease;
 - + Topographic survey; Geological survey;
 - + Management construction projects, toll booths;
 - + Project management consultancy; Consultancy on preparation and evaluation of bidding documents: Construction and installation, procurement of goods (excluding consultancy on bid package prices and construction contract prices);
- Specialized design activities;
- Finishing construction works;
- Construction of railways and road works; Details: Construction of roads, railways, waterways road, bridges, rail, underground works, tunnels, airports stations, ports, signal systems; Construction, management and operation of traffic works;
- Construction of public utility work; Details: Construction of such irrigation works as reservoirs, dykes, dams, irrigation systems;

- Construction of other civil engineering works; Details: Construction of hydropower plants, thermal power plants, transmission lines, transformer stations, traffic and urban lighting systems; Maintenance and repair of bridges, roads and infrastructures;
- Other specialized construction works; Details: Conservation and Restoration of cultural heritage; Termite protection for construction works;
- Cargo transportation by road;
- Demolition works; Details: Demolition of old structures;
- Site preparation; Details: Survey, search and treatment of mine, bombs and explosive weapons;
- Trading real estates, land use rights of owners, users or lessees;
- Consulting, brokerage, auction of real estate, land use rights; Details: real estate trading floors; Investment and development of infrastructures and houses;
- Exploration of stone, sand, gravel and clay; Other uncategorized business activities; Other supporting services related to transportation.

1.4. Normal business and production cycle

- Construction activities, real estate business depends on the construction duration of each work under the contract signed between the Corporation and partners;
- Production and service activities less than 12 months.

1.5. The Company's operation in the period that affects the Interim Separate Financial Statements

- During the period, the Corporation's business activities remained primarily focused on construction and real estate business, in addition to sales of goods and provision of services. During the period, revenue from construction contracts and real estate revenue decreased by VND 399.47 billion, representing a decrease of 56.08% compared to the same period of the previous year. Accordingly, profit before tax for the current period decreased by VND 6.68 billion, representing a decrease of 21.97% compared to the same previous period.

1.6. Corporate structure

The Corporation's member entities are as follows:

	Address	Main business activities
The Corporation's Head Office	Ha Noi	Construction works and real estate projects
36.30 Company - Branch of 36 Corporation (1)	Ha Noi	Construction and Installation
36.32 Company - Branch of 36 Corporation (1)	Ha Noi	Construction and Installation
36.62 Company - Branch of 36 Corporation	Ha Noi	Construction and Installation
36.63 Company - Branch of 36 Corporation (1)	Ha Noi	Construction and Installation
36.64 Company - Branch of 36 Corporation (1)	Ha Noi	Construction and Installation
36.65 Company - Branch of 36 Corporation (1)	Ha Noi	Construction and Installation
36.66 Company - Branch of 36 Corporation	Ha Noi	Construction and Installation
36.67 Company - Branch of 36 Corporation	Ha Noi	Construction and Installation
36.68 Company - Branch of 36 Corporation (1)	Ha Noi	Construction and Installation
36.69 Design Consultancy Company - Branch of 36 Corporation (2)	Ha Noi	Construction and Installation
36.72 Company - Branch of 36 Corporation (1)	Ha Noi	Construction and Installation
36.97 Company - Branch of 36 Corporation	Ha Noi	Construction and Installation
Corporation's Branch in Laos	Ha Noi	Construction and Installation
36.20 Company - Branch of 36 Corporation (1)	Ha Noi	Construction works and bomb and mine clearance
Southwestern Branch - 36 Corporation	Ha Noi	Sand mining
Phuong Nam Branch - 36 Corporation	Ha Noi	Sand mining

The Corporation's member entities are as follows:	Address	Main business activities
Real Estate Project Management Board	Ha Noi	Management and administration of real estate projects
6-8 Chua Boc Real Estate Management Board (2)	Ha Noi	Management and administration of the 6-8 Chua Boc Project
36.25 Project Management Board (3)	Ha Noi	Construction and Installation

(1) The Branches are undergoing procedures for termination of operations and have not yet completed the procedures for termination of their tax identification numbers.

(2) The Branches have completed the procedures for termination of their tax identification numbers.

(3) The 36.25 Project Management Board is temporarily suspended from business operations for a specified period.

Information about subsidiaries, joint ventures and associates of the Corporation: see details in Note 04.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from as at 1 January and ends as at 31 December.

The Corporation maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Corporation applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Corporation applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The Corporation has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 39 of the Interim Separate Financial Statements.

2.4. Basis for the preparation of Interim Separate Financial Statements

The Separate Financial Statement is prepared based on historical cost principle.

#NAME?

The Users of this Interim Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the period from 01 January 2026 to 30 June 2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Corporation.

2.5. Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Separate Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Provision for warranty of products and goods;
- Estimated cost of goods sold of real estate activities;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on Interim Separate Financial Statements of the Corporation and that are assessed by the Board of Management on the Corporation to be reasonable under the circumstance.

2.6. Financial Instruments*Initial recognition***Financial assets**

Financial assets of the Corporation include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Corporation include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7. Foreign currency transactions

Foreign currency transactions during the accounting period are transferred into Vietnam Dong using the actual rate at transaction date (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Corporation regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Corporation opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date will be recorded into the financial income or expense in the the accounting period.

Exchange differences arising from foreign currency transactions in the period, and from revaluation of remaining foreign currency monetary items at the end of the period are accumulated in the Consolidate Statement of Financial Position and will be gradually allocated into financial expense or financial income when the Corporation comes into operation.

2.8. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9. Financial investments

Investments held to maturity comprise term deposits and loans, etc. held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in subsidiaries, joint ventures and associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of the investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in subsidiaries, associates: Allowance shall be made based on the Interim Separate Financial Statements of the subsidiary, associates at the allowance date.
- Investments held to maturity: Allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.11. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Method for determining the value of work in progress at the end of the period: Work in progress is accumulated for each construction project that has not been completed or for which revenue has not yet been recognized, corresponding to the volume of work remaining in progress at the end of the period.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.12. Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statements of Income in the accounting period in which the costs are incurred.

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

- Buildings, structures	10 - 40 years
- Machinery, equipment	03 - 07 years
- Vehicles, Transportation equipment	06 years
- Office equipment and furniture	03 - 10 years
- Long-term land use rights	No depreciation
- Management software	10 years

2.13. Investment properties

Investment properties are initially recognized at historical cost.

Investment properties held for operating lease are recorded at historical cost, accumulated depreciation and carrying amount.

- Buildings, structures	25 - 40 years
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2.14. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.15. Operating lease

Operating leases are fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.16. Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. During the process of operating BCC, depending on the form of BCC, the accounting methods are adopted as follows:

Regarding BCC in the form of shares of post-tax profits

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The Corporation in charge of accounting for the BCC shall, on behalf of other venturers, fulfil obligations of BCC to the State's budget, complete tax finalization and then allocate these obligations to other venturers in accordance with the BCC's agreement.

2.17. Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting period.

The calculation and allocation of long-term deferred expenses to operating expenses in each period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Corporation has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Periodic repair costs of fixed assets are amortized over a maximum period of 03 years.
- Brokerage expenses and other selling expenses of real estate projects are recognized at their actual costs incurred. These expenses are recognized in the Statement of Income in proportion to the real estate sold during the period.
- Exploitation rights and surveying costs are amortized based on the ratio of actual exploitation output to the licensed output.
- Other deferred expenses mainly include construction costs, real estate brokerage costs, and expenses related to rental services. In which, the construction cost is allocated according to the revenue from the construction of projects; Real estate brokerage expenses are allocated to expenses in the period according to the handover area; Expenses related to rental services are allocated according to the rental period.

2.18. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

2.19. Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: After the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.20. Borrowings

Borrowings are monitored by each lender, each loan agreement and the repayment term of the borrowings and finance lease liabilities. In the case of foreign currency borrowings, they are monitored in detail by the original currency.

2.21. Borrowing costs

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly attributable to the investment in or construction or production of qualifying assets under construction, which are included in the cost of such assets (capitalized) when the conditions prescribed in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. In addition, for specific borrowings used to finance the construction of fixed assets and investment properties, borrowing costs are capitalized even when the construction period is less than 12 months.

2.22. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as an interest expenses, accrued expenses to estimate the cost of goods sold estate, etc. which are recorded as operating expenses of the reporting period.

2.23. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Construction warranty provisions are recognized based on the specific characteristics of each project, the contracting methods, and the cost reimbursement responsibilities of the project managers, as well as Management's assessment of actual warranty periods and estimated costs.

Provisions for payables are recorded as operating expenses of the accounting period. In case provision made for the previous accounting period but not used up exceeds the one made for the period, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the accounting period.

2.24. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium reflects the difference between the par value, the direct costs related to the issuance of shares and the issue price of shares (including cases of reissuance of treasury shares), and may be positive (if the issue price is higher than the par value and the direct costs related to the issuance of shares) or negative (if the issue price is lower than the par value and the direct costs related to the issuance of shares).

Retained earnings are used to present the Corporation's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Corporation.

2.25. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Corporation, and the revenue can be reliably measured regard less of when payment is being made.

Revenue is measured at the fair value of the consideration received excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Corporation no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Revenue from construction contracts:

- For construction contracts under which the contractor is paid based on the value of work performed, when the outcome of the construction contract can be estimated reliably and the revenue is confirmed by the customer, revenue and related costs are recognized in proportion to the portion of work completed and confirmed by the customer during the year, as reflected in the invoices issued.

Financial income

Financial incomes include income from assets yielding interest and other financial gains by the Corporation shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- The amount of the revenue can be measured reliably.

2.26. Cost of goods sold and services rendered

Cost of goods sold and services provided represents the total costs incurred for products, goods and materials sold and services provided to customers during the period, recognized in accordance with the revenue generated during the period and in compliance with the prudence principle.

The expense accrual of costs to estimate the cost of real estate must comply with the following principles:

- The accrued expenses have been stated in approved budget and actually arisen but there are insufficient dossiers and documents for acceptance;
- Only accrue costs to estimate the cost of goods sold for the portion of real estate that has been completed and sold within the period and meets the revenue recognition criteria;
- The accrued costs and actual costs recognized in the cost of goods sold must correspond to the standard cost calculated based on the total estimated costs of the sold real estate (determined by area).

2.27. Financial expenses

Items recorded as financial expenses comprise:

- Borrowing costs;
- Provision for losses from investment in other entities.

The above items are recognized at their gross amounts incurred during the period, without offsetting against financial income.

2.28. Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Corporation.

2.29. Disposal and liquidation of fixed assets and investment properties

Income from the disposal and liquidation of fixed assets and investment properties is recognized in the Interim Separate Statement of Income when substantially all risks and rewards incidental to ownership have been transferred to the buyer. Gains or losses arising from the disposal and liquidation of fixed assets and investment properties are determined as the difference between the revenue and the costs directly attributable to the disposal of the fixed assets and investment properties and their carrying amounts. Such gains or losses are presented on a net basis in the Statement of Income for the period.

2.30. Corporate income tax***a) Deferred income tax asset and Deferred income tax liability***

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax assets are determined based on the current income tax rate.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded and decrease to the extent that it is not sure taxable economic benefits will be usable.

Deferred income tax assets and deferred income tax liabilities are offset when preparing the Statement of Financial Position.

b) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate

The Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income for the period from 01/01/2026 to 30/06/2026.

2.31. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Corporation or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation, key management personnel including directors and employees of the Corporation, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with applicable laws and regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Separate Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the relationship.

2.32. Segment information

A segment is a distinguishable component of the Corporation that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Corporation in order to help users of financial statements better understand and make more informed judgements about the Corporation as a whole.

3. CASH AND CASH EQUIVALENTS

	<u>Ending balance</u> VND	<u>Beginning balance</u> VND
Cash on hand	2,198,139,165	2,428,239,298
Demand deposits	141,491,446,977	113,755,224,408
Cash equivalents	-	142,000,000,000
	<u><u>143,689,586,142</u></u>	<u><u>258,183,463,706</u></u>

Detailed information on demand deposits as at 30/06/2026 as follows:

	Currency	Term	Value VND
<i>Demand deposits</i>			
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoan Kiem Branch	VND	On demand	38,817,631,968
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoan Kiem Branch (Long Thanh Project)	VND	On demand	19,402,386,557
- Tien Phong Commercial Joint Stock Bank – Cau Giay Branch	VND	On demand	54,841,433,434
- Other banks	VND	On demand	28,416,299,780
- Military Commercial Joint Stock Bank – Dong Da Branch	USD	On demand	12,998,550
- Other banks	USD	On demand	696,688
			<u>141,491,446,977</u>

Interim Separate Financial Statements
for the period from 01 January 2026 to 30 June 2026

36 Corporation - Joint Stock Company

4. FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance		Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value
	VND	VND	VND	VND	VND
- Term deposits	91,303,096,968	91,303,096,968	-	100,574,431,628	100,574,431,628
<i>Joint Stock Commercial Bank for Investment and Development of Viet Nam</i>	87,005,966,939	87,005,966,939	-	96,285,538,471	96,285,538,471
<i>Vietnam Prosperity Joint Stock Commercial Bank</i>	4,297,130,029	4,297,130,029	-	4,288,893,157	4,288,893,157
- Loan receivables	35,206,051,444	17,603,025,722	(17,603,025,722)	35,206,051,444	25,000,000,000
<i>36.55 Joint Stock company</i>	35,206,051,444	17,603,025,722	(17,603,025,722)	35,206,051,444	25,000,000,000
	<u>126,509,148,412</u>	<u>108,906,122,690</u>	<u>(17,603,025,722)</u>	<u>135,780,483,072</u>	<u>125,574,431,628</u>
				<u>(10,206,051,444)</u>	

Detailed information on held-to-maturity investments as at 30/06/2026 are as follows:

Term deposits

	Currency	Term	Interest Rate	Value
				VND
Joint Stock Commercial Bank for Investment and Development of Viet Nam	VND	06 - 12 months	5,2% - 6,5%	87,005,966,939
Vietnam Prosperity Joint Stock Commercial Bank	VND	06 months	6%	4,297,130,029
				<u>91,303,096,968</u>

Interim Separate Financial Statements
for the period from 01 January 2026 to 30 June 2026

36 Corporation - Joint Stock Company

Contract No	Currency	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance	Beginning balance
						VND	VND
Related parties							
- 36.55 Joint Stock company	VND	To finance the construction of the housing project for officers and soldiers of the People's Public Security Forces	Equivalent to market interest rates offered by commercial banks	Until 31 December 2024	(*)	35,206,051,444	35,206,051,444
						35,206,051,444	35,206,051,444
						35,206,051,444	35,206,051,444

(*) Settlement method: 36 Corporation - Joint Stock Company shall be reimbursed in cash or in equivalent products for the principal amount plus related costs (if any), excluding borrowing costs, provided to 36.55 Joint Stock Company. The amount shall be determined upon final settlement of the project. In the case of cash settlement, the Investor, People's Police Newspaper, shall transfer the relevant amount to the bank account of 36 Corporation - Joint Stock Company. Such amount shall be offset against the outstanding balances between the Investor, People's Police Newspaper, 36.55 Joint Stock Company and 36 Corporation - Joint Stock Company. In all cases, the amount paid by People's Police Newspaper shall not exceed the approved estimated value of Package No. 2 under Decision No. 41B/QĐ-CDT/X21 dated 5 January 2016 on the approval of adjustments and supplements to the construction drawing design and total estimated cost of the residential building for officers and soldiers of People's Police Newspaper. In the case of settlement in the form of products, 36 Corporation - Joint Stock Company shall receive the products through the transfer of ownership of a portion of the apartments in the Residential Project for Officers and Soldiers of People's Police Newspaper, equivalent in value to the amount of financial support provided and other related costs (if any), excluding borrowing costs. Such apartment area shall be within the scope of the Joint Investment Agreement dated 24 December 2012 between People's Police Newspaper and 36 Corporation - Joint Stock Company and the Joint Venture Investment Agreement for the Construction of the Residential Project for Officers and Soldiers of People's Police Newspaper dated 9 December 2016 between People's Police Newspaper and 36.55 Joint Stock Company.

Interim Separate Financial Statements
for the period from 01 January 2026 to 30 June 2026

36 Corporation - Joint Stock Company

b) Equity investments in other entities

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Investments in subsidiaries				
- 36.71 BOT Company Limited (1)	289,561,965,327	-	289,561,965,327	-
- Dong Thinh TMQ Company Limited (2)	269,222,655,327	-	269,222,655,327	-
	20,339,310,000	-	20,339,310,000	-
Investments in joint ventures and associates				
- 36.55 Joint Stock Company	165,920,897,626	-	165,920,897,626	-
- Dong Tan TMT Company Limited (3)	9,060,897,626	-	9,060,897,626	-
- Toan Cau Housing Development Investment Joint Stock Company (4)	82,860,000,000	-	82,860,000,000	-
	74,000,000,000	-	74,000,000,000	-
	455,482,862,953	-	455,482,862,953	-

Detailed information about financial investments during the period

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
<i>Name of subsidiaries</i>				
- 36.71 BOT Company Limited (1)	Ha Noi	100%	100%	National Highway 19 BOT Business
- Dong Thinh TMQ Company Limited (2)	Thanh Hoa	51%	51%	Implementation of the Da Ninh Hamlet Residential Area Project, Dong Thinh Commune (now Dong Son Ward, Thanh Hoa Province)

Interim Separate Financial Statements
for the period from 01 January 2026 to 30 June 2026

36 Corporation - Joint Stock Company

Name of joint venture and associates

- 36.55 Joint Stock Company	Ha Noi	30%	30%	Construction activities
- Dong Tan TMT Company Limited (3)	Thanh Hoa	30%	30%	Implementation of the Residential Area Project in the center of Dong Tan Commune (now Dong Quang Ward, Thanh Hoa Province)
- Toan Cau Housing Development Investment Joint Stock Company (4)	Da Nang	20%	20%	Implementation of Apartment Plot No. 5 Project in Area B - Nam Cau Residential Area, Cam Le, Da Nang City

(1) Pursuant to Investment Capital Contribution Agreement No. 03/2014/HĐĐTĐ dated 24 October 2014 between 36 Corporation - Joint Stock Company and 36.71 BOT Company Limited, the Corporation shall disburse funds to 36.71 BOT Company Limited based on each request for project investment capital disbursement. Of which, 75% represents funds borrowed by the Corporation from Vietnam Joint Stock Commercial Bank for Industry and Trade, while the remaining 25% represents the Corporation's equity and other mobilized funds, which are recognized as the Corporation's capital contribution to 36.71 BOT Company Limited.

The total amount of capital disbursed by 36 Corporation - Joint Stock Company to 36.71 BOT Company Limited is as follows:

	30/06/2026	01/01/2026
	VND	VND
- The disbursed capital portion recognized as an investment in 36.71 BOT Company Limited	269,222,655,327	269,222,655,327
+ <i>Initially recognized at the time of capital contribution</i>	279,501,000,000	279,501,000,000
+ <i>Adjusted based on the result of the revaluation of this investment at the date on which the Corporation was officially converted into a joint stock company</i>	(10,278,344,673)	(10,278,344,673)
- The portion of disbursed capital in excess of the charter capital is recognized as Other receivables (As detailed in Note 7 to the Financial Statements)	471,265,883,791	774,231,674,576

The investment capital contributed to 36.71 BOT Company Limited presented in the separate financial statements was revalued upon the Corporation's official conversion into a joint stock company, with the revalued amount being VND 269,222,655,327.

(2) 36 Corporation - Joint Stock Company contributed capital to establish Dong Thinh TMQ Company Limited, with a capital contribution of VND 20,339,310,000, representing 51% of the charter capital, pursuant to Decision No. 04/QĐ-HĐQT dated 5 March 2025 of the Board of Directors. On 18 September 2025, pursuant to Decision No. 39/QĐ-HĐQT of the Board of Directors, Mr. Tran Thai Binh was appointed as the representative of the Corporation's contributed capital in Dong Thinh TMQ Company Limited, replacing Mr. Nguyen Dang Hung.

36 Corporation - Joint Stock Company

(3) 36 Corporation - Joint Stock Company contributed capital to establish Dong Tan TMT Company Limited, with a capital contribution of VND 82,860,000,000, representing 30% of the charter capital, pursuant to Decision No. 39/QĐ-HĐQT dated 29 November 2024 of the Board of Directors. On 17 November 2025, pursuant to Decision No. 50/QĐ-HĐQT of the Board of Directors, Ms. Mai Thuy Dung was appointed as the representative of the Corporation's contributed capital in Dong Tan TMT Company Limited, replacing Mr. Nguyen Dang Hung.

(4) 36 Corporation - Joint Stock Company contributed capital to establish Toan Cau Housing Development Investment Joint Stock Company, with a capital contribution of VND 74,000,000,000, representing 20% of the charter capital, pursuant to Decision No. 25/QĐ-HĐQT dated 17 July 2025 of the Board of Directors. Ms. Mai Thuy Dung is responsible for fully exercising the rights and performing the obligations of the Corporation's contributed capital in accordance with the Regulation on Representatives of Contributed Capital issued by the Board of Directors of 36 Corporation - Joint Stock Company.

Pursuant to Resolution No. 39/NQ-HĐQT dated 30 December 2019 and Resolution No. 25/NQ-HĐQT dated 16 December 2020 of the Board of Directors, the Corporation was to contribute capital to establish 36 Homes Investment Joint Stock Company and 36 Real Estate Investment Joint Stock Company (now 36 Investment Group Joint Stock Company). However, as at 30 June 2026, the Corporation had not yet made such capital contributions.

Pursuant to Decision No. 36/QĐ-HĐQT dated 22 June 2026 of the Board of Directors, the Corporation will make a capital contribution to establish 36 Quy Nhon Joint Stock Company. However, as at 30 June 2026, the Corporation had not yet made the aforementioned capital contribution.

5. TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Provision	Book Value	Provision
	VND	VND	VND	VND
<i>Related parties</i>	554,520,000	-	400,498,000	-
- 36.71 BOT Company	554,520,000	-	400,498,000	-
<i>Others</i>	328,795,844,406	(2,202,487,000)	426,131,151,090	(4,661,038,940)
- At Head office	66,320,272,261	-	59,810,104,305	-
+ Board of Management My Thuan Project	24,586,628,162	-	24,586,628,162	-
+ Saigon Water Corporation	17,844,519,183	-	17,285,252,357	-
+ Other customers	23,889,124,916	-	17,938,223,786	-
- At 36.30 Company	3,417,134,407	-	8,322,908,845	-
- At 36.32 Company	21,931,582,061	-	21,931,582,061	-
- At 36.62 Company	147,262,514	-	6,739,553,341	-
- At 36.63 Company	6,085,362,760	-	8,543,924,737	(2,458,551,940)
- At 36.64 Company	2,458,228,516	-	8,360,359,331	-
- At 36.65 Company	4,153,561,000	-	4,153,561,000	-
+ Party Construction Project Management Board at the Central Committee	3,973,018,000	-	3,973,018,000	-
+ Other customers	180,543,000	-	180,543,000	-
- At 36.66 Company	108,160,881,807	-	136,146,782,871	-
+ Health Construction Specialized Project Management Board - Ministry of Health	26,221,589,188	-	62,968,559,564	-
+ Vietnam Air Traffic Management Corporation Company Limited Liability	52,636,173,810	-	29,346,235,498	-
+ Dak Lak Provincial Management Board for Civil and Industrial Construction Investment Projects	3,220,126,000	-	17,748,995,000	-
+ K Hospital	7,657,872,952	-	7,657,872,952	-
+ Other customers	18,425,119,857	-	18,425,119,857	-
- At 36.67 Company	52,247,549,303	-	76,820,247,663	-
+ Vietnam post	6,284,846,861	-	6,624,175,556	-
+ Board of Management My Thuan Project	35,491,850,010	-	56,472,771,306	-
+ Other customers	10,470,852,432	-	13,723,300,801	-
- At 36.68 Company	973,019,228	-	973,019,228	-
- At 36.72 Company	3,154,467,972	-	3,154,467,972	-
- At 36.97 Company	9,729,104,652	-	9,729,104,652	-
- At 36.20 Company	50,017,417,925	(2,202,487,000)	79,153,546,904	(2,202,487,000)
+ Nghe An Agriculture and Rural Development Investment and Construction Project Management Unit	10,361,753,659	-	10,793,293,659	-
+ Project Management Unit 6 Ministry of Transport	11,277,272,063	-	44,715,029,359	-
+ Gia Lai Provincial Military	9,455,851,000	-	9,455,851,000	-
+ Other customers	18,922,541,203	(2,202,487,000)	14,189,372,886	(2,202,487,000)
- At Branch in Laos	-	-	2,291,988,180	-
	329,350,364,406	(2,202,487,000)	426,531,649,090	(4,661,038,940)

6. PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
a) Short-term				
<i>Related parties</i>	8,152,000,000	-	7,262,000,000	-
- Truong Loc Construction and Trading Joint Stock Company	8,152,000,000	-	7,262,000,000	-
<i>Others</i>	229,405,330,063	-	240,662,213,258	-
- At Head Office	5,008,127,002	-	3,976,014,329	-
- At 36.30 Company	110,943,000	-	110,943,000	-
- At 36.32 Company	50,000,000	-	50,000,000	-
- At 36.62 Company	205,503,733	-	515,166,000	-
- At 36.63 Company	-	-	-	-
- At 36.64 Company	-	-	-	-
- At 36.65 Company	6,043,941,379	-	7,445,861,730	-
- At 36.66 Company	153,611,813,187	-	180,839,834,039	-
+ An Thinh Building Engineering Solution Joint Stock Company	101,947,029,400	-	101,947,029,400	-
+ FUTECH Technology Joint Stock Company	9,339,660,576	-	19,069,769,973	-
+ Viet Sing Trading and Engineering Joint Stock Company	-	-	18,779,509,800	-
+ Other advances to suppliers	42,325,123,211	-	41,043,524,866	-
- At 36.67 Company	57,737,715,750	-	41,271,397,958	-
+ Truong Son TD Joint Stock Company	13,848,750,000	-	13,848,750,000	-
+ An Phu Technology and Trade Construction Investment Company Limited	18,853,836,922	-	9,177,310,000	-
+ Other prepayments to suppliers	25,035,128,828	-	18,245,337,958	-
- At 36.97 Company	-	-	-	-
- At 36.20 Company	5,603,468,196	-	5,415,779,186	-
- At Project Management Unit 36.25	1,009,122,816	-	1,009,122,816	-
- At Phuong Nam Branch	20,000,000	-	23,399,200	-
- At South-West Branch	4,695,000	-	4,695,000	-
	237,557,330,063	-	247,924,213,258	-

7. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
a) Short-term				
- <i>Receivables for employee advances, works advances</i>	51,459,736,912	-	60,170,184,829	-
At Head Office	3,043,851,310	-	3,355,379,799	-
At 36.30 Company	1,133,094,499	-	1,172,971,830	-
At 36.63 Company	6,410,298,758	-	6,739,555,680	-
At 36.65 Company	6,340,313,446	-	11,712,097,341	-
At 36.66 Company	146,876,000	-	2,567,565,940	-
At 36.67 Company	19,092,201,259	-	19,902,498,913	-
At 36.72 Company	3,452,665,435	-	3,452,665,435	-
At 36.20 Company	4,709,909,962	-	4,136,923,648	-
At Project Management Unit 36.25	7,130,526,243	-	7,130,526,243	-
- <i>Mortgages</i>	-	-	1,531,202,826	-
- <i>Other receivables</i>	495,457,378,877	-	640,025,636,381	-
Receivable on capital disbursement and other payment on behalf from 36.71 BOT Company Limited (*)	471,265,883,791	-	615,976,175,663	-
36.55 Joint Stock Company	2,858,347,049	-	2,681,345,830	-
Other receivables	21,333,148,037	-	21,368,114,888	-
	546,917,115,789	-	701,727,024,036	-
b) Long-term				
- Mortgages	4,601,959,203	-	4,492,405,490	-
- Receivable on capital disbursement and other payment on behalf from 36.71 BOT Company Limited (*)	-	-	158,255,498,913	-
	4,601,959,203	-	162,747,904,403	-
c) In which: Other receivables from related parties				
- 36.55 Joint Stock Company	2,858,347,049	-	2,681,345,830	-
- 36.71 BOT Company Limited	471,265,883,791	-	774,231,674,576	-
	474,124,230,840	-	776,913,020,406	-

(*) Short-term and long-term receivables with 36.71 BOT Company Limited are VND 471,265,883,791 including receivables from loan principals, loan interests and other payments. Accordingly, the disbursed capital exceeds the charter capital, the Corporation signed the Capital Support Contract No. 04/HDVV/2016 dated 02 January 2016 and Contract Addendum No. 01/PLHD-2025 with the following detailed provisions:

- + Maximum support amount: VND 1,719,224,000,000;
- + Purpose of capital support: 36.71 BOT Company Limited used the capital support to pay debts at Vietnam Prosperity Joint Stock Commercial Bank and Vietnam Joint Stock Commercial Bank for Industry and Trade.
- + The Corporation shall fulfill interest and principal repayments to the two aforementioned banks until the expiration of the Project's toll collection period (provisionally determined to be through 2040, pursuant to Addendum No. 04/PLHD.BOT-BGTVT signed on 10 November 2024).
- + Capital Support Costs: These costs are determined based on interest rates agreed upon by the parties, in alignment with the Financial Plan. Specifically, for the capital support related to the deficit (where road toll revenues of BOT 36.71 Co., Ltd. are insufficient to cover principal and interest payments to banks), as well as funding requirements for periodic maintenance (medium-term repairs), major overhauls, emergency repairs, and natural disaster recovery costs as regulated, the applicable interest rate shall be equal to the project loan rate for the Highway 19 BOT project. This rate shall not exceed the interest rate ceiling stipulated in the BOT Contract's financial plan. On a monthly basis, accrued interest is capitalized into the principal for the calculation of interest in the subsequent month. Capital support costs, along with the principal support amount, are repayable upon the expiration of the capital support period.
- + Method of repayment of capital support: 36.71 BOT Company Limited will refund the entire capital support and cost of capital from the fee collection and VAT reimbursement of the Investment project on the construction and Upgrading of National Road 19 from KM17 + 027 in Binh Dinh province and KM108+00-KM131+ 300 in Gia Lai province by transfer or the two parties will deduct from the Corporation's payment obligations with 36.71 BOT Company Limited under the Agreement on exploiting, trading and using the project.

8. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Trade receivables	2,202,487,000	-	4,661,038,940	-
Thanh Hoa Provincial Military Command	-	-	2,458,551,940	-
Quy Hop District Construction Investment Project Management Board	1,155,457,000	-	1,155,457,000	-
Thai Hoa Town Construction Investment Project Management Board	971,005,000	-	971,005,000	-
Thanh Chuong District People's Committee	76,025,000	-	76,025,000	-
	2,202,487,000	-	4,661,038,940	-

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	18,608,275,675	-	2,159,411,577	-
- Tools and instruments	243,300,000	-	243,300,000	-
- Work in progress expenses	885,139,814,011	-	849,935,999,603	-
- Finished goods	55,104,418,848	-	58,283,564,750	-
- Merchandise inventories	-	-	2,124,000,000	-
	959,095,808,534	-	912,746,275,930	-

Detail of Work in progress:

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Work in progress of projects:	486,123,602,631	-	483,931,158,777	-
- At Head Office	486,123,602,631	-	483,931,158,777	-
+ Project No. 6-8 Chua Boc (1)	212,427,482,097	-	212,427,482,097	-
+ Commercial Housing and Resettlement Area Project in the Northwest of Sapa City- Lao Cai Province (2)	23,642,262,024	-	23,640,484,564	-
+ Mixed-use Commercial and Residential Complex Project in Quan Hanh Town, Nghi Loc District (3)	250,053,858,510	-	247,863,192,116	-
Work in progress of construction works:	399,016,211,380	-	366,004,840,826	-
- At Head Office	5,479,071,791	-	5,042,703,965	-
- At 36.32 Company	44,440,434,919	-	44,440,434,919	-
- At 36.62 Company	5,879,376,510	-	7,511,321,486	-
- At 36.65 Company	27,838,983,533	-	27,350,271,132	-
- At 36.66 Company	135,315,119,697	-	103,909,791,997	-
+ Long Thanh international airport	32,608,507,844	-	41,970,594,072	-
+ Bach Mai Hospital (Premises 2)	94,891,990,730	-	58,003,354,374	-
+ Other projects	7,814,621,123	-	3,935,843,551	-
- At 36.67 Company	140,498,118,247	-	131,370,953,197	-
+ Can Tho - Hau Giang Highway	81,966,538,521	-	91,789,303,005	-
+ Other projects	58,531,579,726	-	39,581,650,192	-
- At 36.72 Company	2,122,928,435	-	2,122,928,435	-
- At 36.20 Company	32,438,851,743	-	36,146,133,041	-
- At Project Management Unit 36.25	3,656,260,772	-	3,656,260,772	-
- At Branch in Laos	1,347,065,733	-	4,454,041,882	-
	885,139,814,011	-	849,935,999,603	-

(1) High-rise residential area, commercial combining office services at No. 6-8 Chua Boc, Quang Trung Ward, Hanoi was implemented under Contract No. 268/2017/HDHTKD/36-TL-APG-VCAP dated 31 December 2017, Investment cooperation agreement between 36 Corporation JSC and Truong Loc Construction and Trading Joint Stock Company, An Phu Investment Construction Trading and Technology Co., Ltd and VCapital Investment Joint Stock Company. The project construction objective is to build a complex, high-class and modern service, trade and housing center in terms of technical and social infrastructure for sustainable development, and cultural and social development.

On 19 May 2025, the Board of Directors of 36 Corporation Joint Stock Company issued Decision No. 19/QD-HDQT on the approval of investment tasks and cost estimates for the investment preparation phase of the High-rise residential complex and commercial services project at No. 6-8 Chua Boc; in which, cancelling the Project contents previously approved under Decision No. 30/QD-HDQT dated 06 June 2023.

Because the above construction was built for the purposes of both selling real estate and trading and leasing floors, the Corporation temporarily allocates the incurred costs into the "Work in progress" item on the separate statement of financial position as of 30 June 2026, on the basis of the ratio of real estate area for sale to total area.

As of 30 June 2026, the project is in the process of updating and changing legal documents in accordance with the above Decision and Business Cooperation Contract No. 268/2017/HDHTKD/36-TL-APG-VCAP dated 31 December 2017 regarding the investment cooperation between 36 Corporation Joint Stock Company and Truong Loc Construction and Trading Joint Stock Company, An Phu Trading and Technology Construction Investment Co., Ltd., and VCapital Investment Joint Stock Company. The arising costs of the project mainly include: land rent, registration fee, interest expense, consulting and design costs, project management fees, etc.

On 06 January 2026, Hanoi People's Committee issued Decision No. 26/QD-UBND on the approval of investment policies and the investor for the High-rise residential and commercial services project at No. 6-8 Chua Boc, Kim Lien Ward; the investor is 36 Corporation - Joint Stock Company.

(2) Information related to the project is as follows:

- Project name: Commercial Residential Area at LK17, LK18, LK19, LK24 land lot, T3, T8, T10, T11 street, Northwest Resettlement Area, Sapa City;
- Construction location: Sapa town, Lao Cai province;
- Purpose of construction: Construction of commercial housing;
- Scale of the project: Invest in building 97 adjacent houses, height of 4 floors according to the approved detailed construction plan;
- Total investment: VND 514,390,756,209;
- Project implementation progress: 3 years from the date of recognition by the Provincial People's Committee to win the auction of land use rights for project implementation;
- 36 Corporation-JSC was recognized as the winning result of the auction of land use rights to implement the project according to Decision No. 4334/QD-UBND dated 13 December 2021 of the People's Committee of Lao Cai province;
- At 30 June 2026: Project substantially completed; 90/97 units finalized for settlement.



(3) Information related to the project is as follows:

- Project Name: Commercial and residential complex in Quan Hanh town, Nghi Loc district, Nghe An province (currently Nghi Loc Commune, Nghe An Province);
- Construction location: Quan Hanh Town, Nghi Loc District, Nghe An Province (now known as Nghi Loc Commune, Nghe An Province);
- Purpose of construction: Construction of commercial housing and Commercial Service Area;
- Scale of the project: Investment in construction of a 9-story commercial service building with a land area of 2,072.50 m²; Construction of adjacent houses on 06 land lots along National Highway 1A (raw construction and exterior finishing), with a building density of 80%, height of 4 floors, and a land area of 5,411.10 m²;
- Total investment: VND 375,374,864,547;
- Corporation 36-JSC was recognized the winning results of the auction of land use rights to implement the project according to Decision No. 2055/QĐ-UBND dated 09 June 2021 of the People's Committee of Nghe An province;
- As of 30 June 2026: The low-rise adjacent housing area has completed the technical infrastructure and LK01; the remaining 3 units have completed 100% of the structural work, raw construction, exterior plastering, etc., and are currently performing decorative molding. The commercial service building has completed 90% of the concrete columns, beams, floors, and wall construction; wall plastering and installation of fire fighting and prevention (FFP) and M&E systems are 20% complete.
- As at 30 June 2026, the future-formed assets of the project were pledged as collateral for loans at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch. (Details are presented in Note 15).

10. CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- <i>Construction in progress</i>	<i>241,618,473,363</i>	<i>241,618,473,363</i>	<i>237,054,280,770</i>	<i>237,054,280,770</i>
Project No. 6-8 Chua Boc (1)	241,618,473,363	241,618,473,363	237,054,280,770	237,054,280,770
- <i>Major repairs of fixed assets</i>	<i>208,340,000</i>	<i>208,340,000</i>	-	-
Repair and maintenance of the fire prevention and firefighting (FPF) system at the Corporation's head office.	208,340,000	208,340,000	-	-
	<u>241,826,813,363</u>	<u>241,826,813,363</u>	<u>237,054,280,770</u>	<u>237,054,280,770</u>

(1) For details, refer to Note 09.

11. TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Vehicles, transportation equipment VND	Fixed assets used in management VND	Total VND
Historical cost					
Beginning balance	280,161,871,331	9,061,505,394	30,883,237,655	15,561,677,476	335,668,291,856
- Purchase in the period	-	-	1,537,290,909	-	1,537,290,909
- Completed construction	350,308,194	-	-	-	350,308,194
- Liquidation, disposal	-	(6,268,518,519)	-	-	(6,268,518,519)
Ending balance of the period	280,512,179,525	2,792,986,875	32,420,528,564	15,561,677,476	331,287,372,440
Accumulated depreciation					
Beginning balance	127,036,990,531	3,564,656,527	16,356,099,631	12,126,937,671	159,084,684,360
- Depreciation in the period	5,803,781,568	385,136,561	1,467,850,392	558,371,051	8,215,139,572
- Liquidation, disposal	-	(1,160,327,059)	-	-	(1,160,327,059)
Ending balance	132,840,772,099	2,789,466,029	17,823,950,023	12,685,308,722	166,139,496,873
Net carrying amount					
Beginning balance	153,124,880,800	5,496,848,867	14,527,138,024	3,434,739,805	176,583,607,496
Ending balance	147,671,407,426	3,520,846	14,596,578,541	2,876,368,754	165,147,875,567

- Detail of tangible fixed assets as at the end of the the period and major tangible fixed assets liquidation/ disposal during the period are as follows:

Assets name	Status during the period	Historical cost VND	Liquidation/ disposal Value VND	Amount Received from Liquidation/ disposal VND
Asphalt concrete mixing plant – 120 tons/hour	Disposal	6,018,518,519	4,900,000,000	9,953,699
Electronic truck weighbridge – 120 tons	Disposal	250,000,000	220,000,000	1,854,841

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 39,118,464,795
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 27,921,040,233

12. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance of the year	31,385,135,374	729,570,000	32,114,705,374
Ending balance of the period	<u>31,385,135,374</u>	<u>729,570,000</u>	<u>32,114,705,374</u>
Accumulated amortization			
Beginning balance of the year	-	661,469,640	661,469,640
- Amortization in the period	-	13,333,332	13,333,332
Ending balance of the period	<u>-</u>	<u>674,802,972</u>	<u>674,802,972</u>
Net carrying amount			
Beginning balance	31,385,135,374	68,100,360	31,453,235,734
Ending balance	<u>31,385,135,374</u>	<u>54,767,028</u>	<u>31,439,902,402</u>

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 649,570,000.

13. INVESTMENT PROPERTIES

a) Investment properties held for lease

	Buildings and land-use rights	Total
	VND	VND
Historical cost		
Beginning balance of the period	256,143,361,901	256,143,361,901
- Other increase	731,695,180	731,695,180
Ending balance of the period	<u>256,875,057,081</u>	<u>256,875,057,081</u>
Accumulated depreciation		
Beginning balance of the period	39,029,982,844	39,029,982,844
- Depreciation in the period	3,391,309,574	3,391,309,574
Ending balance of the period	<u>42,421,292,418</u>	<u>42,421,292,418</u>
Net carrying amount		
Beginning balance	217,113,379,057	217,113,379,057
Ending balance	<u>214,453,764,663</u>	<u>214,453,764,663</u>

- Carrying amount of investment properties pledged as collaterals for borrowings at the end of the period: VND 61,392,610,672.
- During the period, rental income from investment properties is VND 6,766,072,497 (The first 6 months of 2025 was VND 6,674,136,316).

Fair value of investment properties has not been appraised and determined exactly as at 30 June 2026. However, based on leasing activities and market price of these assets, the Board of Directors believed that fair value of investment properties is higher than their carry amount at the end of the period.

The Corporation's investment properties comprise the parking garage and kindergarten of the Metropolitan CT36 Project; the parking garage and Commercial Kiosk TM03 of the Housing Project for Military Officers and Soldiers under Project 4-678; the parking garage of the B6 Giang Vo Building Reconstruction and Renovation Project; and the land use rights and assets attached to land at No. 38 Phung Hung Street, Ha Dong Ward, Hanoi City, which are held for rental purposes.

14. DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Dispatched tools and supplies	763,375,272	-
- Others	7,346,681,488	5,516,382,135
	8,110,056,760	5,516,382,135
b) Long-term		
- Dispatched tools and supplies	5,588,727,139	6,775,093,934
- Periodic repair costs of fixed assets	6,889,598,415	7,709,614,350
- Land rental	2,129,499,373	2,563,984,109
- Real estate consulting and brokerage fees	1,736,389,591	3,197,895,196
- Exploitation rights, surveying fees	2,230,623,532	5,717,483,065
- Others	13,360,379,704	9,765,757,051
	31,935,217,754	35,729,827,705

15. BORROWINGS AND FINANCE LEASE LIABILITIES

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
<i>Related parties</i>				
- Global Housing Development Investment Joint Stock Company (1)	504,810,444,192	310,502,995,723	268,751,251,542	546,562,188,373
- Mr. Nguyen Dang Hung (Quan Hanh Project) (2)	64,000,000,000	135,125,000,000	2,000,000,000	197,125,000,000
- Mr. Nguyen Dang Hung (3)	64,000,000,000	-	2,000,000,000	62,000,000,000
<i>Other parties</i>				
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch (4)	440,810,444,192	175,377,995,723	266,751,251,542	349,437,188,373
- Tien Phong Commercial Joint Stock Bank - Cau Giay Branch (5)	391,851,327,481	163,551,979,600	217,792,134,831	337,611,172,250
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch (Overdraft) (6)	48,959,116,711	11,826,016,123	-	11,826,016,123
Current portion of long-term debts				
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (7)	168,000,000,000	44,200,000,000	168,000,000,000	44,200,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (8)	168,000,000,000	-	168,000,000,000	-
b) Long-term borrowings				
<i>Related parties</i>				
- Mr. Nguyen Dang Hung (Quan Hanh Project) (2)	672,810,444,192	354,702,995,723	436,751,251,542	590,762,188,373
<i>Other parties</i>				
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (7)	447,386,081,260	63,753,393,222	436,925,924,395	74,213,550,087
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (8)	63,677,938,482	-	63,677,938,482	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (7)	63,677,938,482	-	63,677,938,482	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (8)	383,708,142,778	63,753,393,222	373,247,985,913	74,213,550,087
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (7)	327,047,985,913	-	327,047,985,913	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (8)	56,660,156,865	63,753,393,222	46,200,000,000	74,213,550,087
Amount due for settlement within 12 months	447,386,081,260	63,753,393,222	436,925,924,395	74,213,550,087
Amount due for settlement after 12 months	(168,000,000,000)	(44,200,000,000)	(168,000,000,000)	(44,200,000,000)
	279,386,081,260			30,013,550,087

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for the period from 01 January 2026 to 30 June 2026

36 Corporation - Joint Stock Company

Detailed information on Short-term borrowings:

Related parties	Contract No.	Currency	Interest rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
								VND	VND
Global Housing Development Investment Joint Stock Company (1)	01/2025/HĐV T/TC-36 and Contract Appendix No. 01/2026/PLHĐ /HĐVT/TC-36	VND	0.5%	On demand	Upon the lender's notice of recovery of capital/debt	For business operations (i)		197,125,000,000	64,000,000,000
Mr. Nguyen Dang Hung (Quan Hanh Project) (2)	Loan Agreement	VND	6.0%	18 months	As specified in each debt acknowledgement	Investment in the construction of the commercial and service building – the mixed-use commercial and residential complex project in Quan Hanh Town, Nghi Loc District, Nghe An Province	Unsecured	80,125,000,000	-
Mr. Nguyen Dang Hung (3)	05-29/2026/HĐV T/TCT-36 and 04-29/2026/HĐV T/TCT-36	VND	10.0%	3 months	As specified in each debt acknowledgement	For the Company's business operations.	Unsecured	55,000,000,000	-

36 Corporation - Joint Stock Company

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36 Corporation - Joint Stock Company

(i) Guarantee:

- Shares held by the borrower in Global Housing Development Investment Joint Stock Company, with a value of VND 74,000,000,000, representing 20% of the charter capital.

(ii) Guarantee:

- + The office building of the Corporation 36-JSC at 141 Ho Duc Di, Kim Lien Ward, Hanoi;
- + The office building for the headquarters of branches of Corporation 36 - JSC at No. 1075 Giai Phong, Dinh Cong Ward, Hanoi;
- + The basement for car parking belongs to the project of the family housing area for military officers - project 4-678 at 50 lane 28 Xuan La, Xuan La ward, Hanoi;
- + Parking garage on the 3rd, 4th and 5th floors of CT36A building at the Metropolitan CT36 Construction Investment Project at Group 24A, Dinh Cong Ward, Hanoi;
- + Kindergarten on the 1st and 2nd floors of CT36A building at the Metropolitan CT36 Construction Investment Project at Group 24A, Dinh Cong Ward, Hanoi;
- + Pledged deposit agreement No. 02/2021/4801927/HDTG/BIDV-TCT36 dated June 11, 2021, with a value of VND 17,500,000,000, and deposit agreement No. 12/2021/4801927/HDTG/BIDV-TCT36 dated November 10, 2021, with a value of VND 6,000,000,000;
- + Mr. Nguyen Dang Giap's shares in Corporation 36- Joint Stock Company are deposited with Yuanta Vietnam Securities Company Limited with the number of shares being 17,542,302 shares;
- + Debt collection rights formed in the future.

Detailed information on Long-term borrowings:

Related parties	Contract No.	Currency	Interest rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
								VND	VND
Mr. Nguyen Dang Hung (Quan Hanh Project) (2)	Loan Agreement	VND	6.0%	18 months	As specified in each debt acknowledgement	Investment in the construction of the commercial and service building – the mixed-use commercial and residential complex project in Quan Hanh Town, Nghi Loc Commune, Nghe An Province	Unsecured	-	63,677,938,482
								-	63,677,938,482

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36 Corporation - Joint Stock Company

		Contract No.	Currency	Interest rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
									VND	VND
Others										
Vietnam Joint Stock	Credit Agreement		VND	As specified in each debt acknowledgement	13 years from the date of the first disbursement	As specified in each debt acknowledgement	To finance eligible investment costs of the National Highway 19 BOT Project, including VAT financing and interest expenses incurred during the construction period of the Project		74,213,550,087	383,708,142,778
Commercial Bank for Industry and Trade - Ha Noi Branch (7)	No. 01/2014-HDTDDA/NH CT106-TCT36 dated 25 July 2015								-	327,047,985,913

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36 Corporation - Joint Stock Company

	Contract No.	Currency	Interest rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
								VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (8)	Medium- and long-term individual loan agreement No. 01/25/DADT/8 626307 dated 21 May 2025	VND	6% per annum, with a fixed interest rate for the first year from the date of loan disbursement	36 months from the day following the date of loan disbursement	As specified in each debt acknowledgement	To finance costs related to the investment in the "Mixed-use commercial and residential complex" Project in Quan Hanh Town, Nghi Loc District, Nghe An Province (excluding the shopping mall component), and to reimburse costs paid by the customer in excess of the required equity contribution to the Project.	(iii)	74,213,550,087	56,660,156,865

74,213,550,087 447,386,081,260

Amount due for settlement within 12 months

(44,200,000,000) (168,000,000,000)

Amount due for settlement after 12 months

30,013,550,087 279,386,081,260

36 Corporation - Joint Stock Company

- (iii) Asset 1: 32 land use rights under the low-rise housing component of the investment project 'Mixed-use Commercial and Residential Complex in Quan Hanh town, Nghi Loc district, Nghe An province;
- Asset 2: Future/completed houses under the Project;
- Asset 3: Real estate/Deposits of the Customer/Shareholders/Owners of the Customer, if required, to supplement collateral to meet the collateral ratio;
- Asset 4: Property rights under the Project, including but not limited to: all property rights from housing sale contracts of the Project; insurance benefits from assets pledged to the Bank; rights to operate, develop, and exploit future assets under the low-rise housing component of the Project;
- Asset 5: Movable assets (if any) (whether completed or not) under the low-rise housing component of the Project (if any).

Loans from banks have been secured by mortgage/pledge contracts with lenders and have been fully registered for secured transactions.

16. TRADE PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term		
<i>Related parties</i>	2,240,555,773	11,503,027,957
- 36.55 Joint Stock Company	195,600,000	195,600,000
- Truong Loc Construction and Trading Joint Stock Company	1,455,094,001	8,915,878,001
- Anh Quan Trading and Transportation Service Company Limited	589,861,772	2,391,549,956
<i>Others</i>	399,812,891,693	485,210,867,834
- At Head Office	68,337,319,190	84,432,355,184
+ Truong Thinh Investment, Construction and Trading Group JSC	3,476,981,693	3,476,981,693
+ Military Commercial Joint Stock Bank	17,200,000,000	24,500,000,000
+ 575 Investment and Construction Consultant Joint Stock Company	16,500,676,038	16,500,676,038
+ Other	31,159,661,459	39,954,697,453
- At 36.30 Company	9,479,111,042	12,076,842,188
- At 36.32 Company	3,285,235,595	3,285,235,595
- At 36.62 Company	21,711,898,108	30,050,182,209
+ Defense Economic Technical Industry Corporation	4,553,623,575	4,553,623,575
+ Other suppliers	17,158,274,533	25,496,558,634
- At 36.63 Company	4,604,368,373	4,604,368,373
- At 36.64 Company	19,730,202,178	27,322,563,476
- At 36.65 Company	7,569,266,797	10,386,583,464
- At 36.66 Company	113,029,547,005	159,746,276,936
+ FUTECH Technology Joint Stock Company	11,642,606,776	12,026,722,605
+ An Phu Investment Construction Trading and Technology Co., Ltd	5,306,594,702	18,053,379,242
+ Vietnam Technical Trading Joint Stock Company	10,142,578,402	18,533,745,911
+ A Chau Industrial Technology Joint Stock Company	7,185,755,383	17,330,780,372
+ Others	78,752,011,742	93,801,648,806
- At 36.67 Company	126,255,837,690	127,979,203,738
+ Truong Thinh Investment, Construction and Trading Group JSC	23,106,448,446	25,590,319,856
+ Hanoi 368 Infrastructure Construction Joint Stock Company	4,704,663,682	4,704,663,682
+ Others	98,444,725,562	97,684,220,200
- At 36.68 Company	3,100,774,459	3,100,774,459
- At 36.72 Company	-	412,523,000
- At 36.20 Company	18,148,538,979	15,357,849,095
- At Project Management Unit 36.25	3,478,349,317	3,478,349,317
- At Phuong Nam Branch	882,442,960	2,777,760,800
- At South-West Branch	200,000,000	200,000,000
	402,053,447,466	496,713,895,791

17. PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning VND
a) Short-term		
<i>Related parties</i>	1,274,013,312	2,879,402,850
- BOT 36.71 Limited Liability Company	471,111,650	1,503,000,000
- Global Housing Development Investment Joint Stock Company	802,901,662	1,376,402,850
<i>Others</i>	521,881,908,467	452,901,939,456
- At Head office	29,586,353,772	46,243,058,952
+ Customers purchasing houses in the residential project in Nghi Kim commune, Vinh city	1,321,302,000	4,632,662,000
+ Customers of Commercial Residential Project, Northwest Resettlement Area of Sapa City - Lao Cai Province	2,949,974,651	-
+ Customers purchasing houses in the Mixed-use Project and assets on the land of the former office of the Nghi Loc	24,895,687,769	39,398,137,600
+ Other prepayments	419,389,352	2,212,259,352
- At 36.32 Company	7,972,351,793	7,972,351,793
- At 36.62 Company	5,206,418,061	-
- At 36.63 Company	504,992,000	504,992,000
- At 36.65 Company	1,557,347,700	1,557,347,700
- At 36.66 Company	203,475,687,389	107,517,949,167
+ Bach Mai Hospital (Premises 2)	105,199,676,989	107,517,949,167
+ BVBH Phase 2 – Project: Buon Ho General Hospital – Dak Lak (Equipment) / Phases 2 & 3	5,303,230,000	-
+ DN University – Construction: Da Nang University – Package No. DN-CW-	92,972,780,400	-
- At 36.67 Company	237,175,148,187	227,557,027,822
+ University of Science and Technology of Hanoi	204,203,617,585	204,203,617,585
+ Academy of Finance	32,971,530,602	23,353,410,237
- At 36.72 Company	5,476,422,000	5,476,422,000
- At Branch in Laos	11,907,392,490	9,840,090,372
- At Phuong Nam Branch	1,849,535,275	3,474,542,650
- At 36.20 Company	17,170,259,800	42,758,157,000
+ Ha Tinh Economic Zone Construction Investment Project Management Board	3,665,148,000	17,211,378,000
+ Nghe An Provincial Agriculture and Rural Development Construction Investment Project Management Board	12,618,359,800	23,016,000,000
+ West Hai Phong Construction Investment Project Management Board	886,752,000	2,530,779,000
	523,155,921,779	455,781,342,306

18. DIVIDEND AND PROFIT PAYABLES

	Ending balance VND	Beginning VND
- Dividends and profits payable for the years prior to 2025	1,161,860	1,161,860
	1,161,860	1,161,860

19. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivable	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Value-added tax	20,281,396,893	36,482,772,643	(5,589,922,104)	13,064,726,409	9,554,137,990	7,100,865,227
- Corporate income tax	260,350,965	5,246,967,358	4,584,288,368	12,381,961,723	6,736,590,737	3,925,533,775
- Personal income tax	114,568,051	977,082,194	701,852,215	1,139,709,115	226,759,367	651,416,610
- Natural resource tax	1,115,649,003	234,450,000	3,989,982,452	3,805,128,302	1,115,649,003	419,304,150
- Land tax and land rental	-	751,412,095	4,634,826,772	4,742,994,724	-	643,244,143
- Other taxes	1,000,000	-	-	-	1,000,000	-
- Fees, charges and other payables	25,674,404	78,150,000	3,965,837,932	3,883,447,731	25,674,404	160,540,201
	21,798,639,316	43,770,834,290	12,286,865,635	39,017,968,004	17,659,811,501	12,900,904,106

The Corporation's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

20. SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
- Advance deduction of construction costs and other costs incurred without invoices:	1,136,696,035	10,277,406,913
+ <i>Cao Ngoi Lake - Tuyen Quang</i>	-	3,299,473,200
+ <i>Sat - Phu Irrigation Canal Dredging and Reinforcement Project</i>	-	5,611,989,987
+ <i>Environmental rehabilitation and restoration expenses</i>	1,136,696,035	1,365,943,726
- Other accrued expenses	793,474,310	296,987,273
	1,930,170,345	10,574,394,186

21. OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term payables		
- Surplus of assets awaiting resolution	-	-
- Trade union fee	420,950,357	126,024,587
- Social insurance	2,115,368,394	2,732,816,429
- Health insurance	69,815,262	38,740,106
- Unemployment insurance	24,948,027	12,708,245
- Interest expense	-	566,562,724
- Other payables to the Construction Directors for the cost of the works	278,909,486,886	269,487,770,173
<i>At 36.30 Company</i>	3,754,381,505	3,754,039,505
<i>At 36.32 Company</i>	20,325,367,711	19,909,488,606
<i>At 36.62 Company</i>	889,079,716	1,688,209,164
<i>At 36.64 Company</i>	6,085,491,773	7,216,788,237
<i>At 36.65 Company</i>	16,533,674,889	18,599,167,414
<i>At 36.66 Company</i>	87,472,829,609	73,297,833,098
<i>At 36.67 Company</i>	23,446,511,484	24,696,794,291
<i>At 36.68 Company</i>	760,936,730	760,936,730
<i>At 36.72 Company</i>	1,922,408,614	1,922,408,614
<i>At 36.20 Company</i>	56,223,757,549	59,183,903,838
<i>At Branch in Laos</i>	5,479,521,510	2,818,320,521
<i>At 36.63 Company</i>	9,947,516,039	9,947,516,039
<i>At Project Management Unit 36.25</i>	7,821,123,947	8,027,345,864
<i>At Phuong Nam Branch</i>	115,108,588	115,108,588
<i>At 36.97 Company</i>	11,872,577,687	11,419,391,093
<i>At South-West Branch</i>	-	5,127,000
<i>At Head office</i>	26,259,199,535	26,125,391,571
	281,540,568,926	272,964,622,264

	Ending balance VND	Beginning balance VND
b) Long-term payables		
- Receiving long-term deposits and pledges	997,500,000	997,500,000
- Payable to An Phu Investment Construction Trading and Technology Co., Ltd for Business Cooperation in the Project at No. 6-8 Chua Boc (*)	97,917,626,156	91,758,217,897
- Payable to Truong Loc Construction and Trading Joint Stock Company for Business Cooperation in the Project at No. 6-8 Chua Boc (*)	120,938,580,332	116,426,294,512
- Payable to VCapital Investment Joint Stock Company for Business Cooperation in the Project at No. 6-8 Chua Boc (*)	118,725,121,714	113,893,614,488
- Payable to the Investment Board of the Project for the Commercial and Residential Complex in Quan Hanh Town, Nghi Loc District.	134,951,613,556	274,051,613,556
- Temporary 50 - year land rental of the project at 326 Le Trong Tan	7,396,789,400	7,474,903,436
- Temporary 50 year land rental of No. 4/678 project	10,463,406,829	10,541,681,059
- Temporary 50 - year land rental of Metropolitan Project CT36 at Group 24A, Ward Dinh Cong, Hoang Mai District, Hanoi	15,792,036,247	15,863,554,728
- Other payables to the Construction Directors for the cost of the works	7,196,155,771	11,196,155,771
+ At 36.32 Company	2,234,024,182	2,234,024,182
+ At 36.20 Company	2,774,623,571	6,774,623,571
+ At South-West Branch	2,187,508,018	2,187,508,018
- Other payables	57,040,925,979	61,202,499,197
	571,419,755,984	703,406,034,644
d) In which: Other payables to related parties		
- Truong Loc Construction and Trading Joint Stock Company	120,938,580,332	116,426,294,512
- Mr. Bui Quang Bat	5,045,309,151	5,912,309,151
- VCapital Investment Joint Stock Company	118,725,121,714	113,893,614,488
	244,709,011,197	236,232,218,151

(*) On 14 July 2016, 36 Corporation JSC signed an investment cooperation contract with 03 units regarding VCapital Investment Joint Stock Company, An Phu Trading Construction and Technology Investment Company Limited and Truong Loc Construction and Trading Joint Stock Company on implementation of high-rise residential area combining commercial office service project at No. 6-8 Chua Boc. The parties will contribute VND 385 billion as capital to pay for the purchase of real estate according to the prescribed rate and 36 Corporation - JSC acts as the focal point to collect money and pay for the seller.

On 26 July 2016, 36 Corporation established 6-8 Chua Boc project Management Unit - a branch of 36 Corporation for project management.

On 31 December 2017, 4 parties signed business cooperation contract No. 268/HĐLKD/36-TL-APG-VCAP. Accordingly, the capital contribution rate is as follows: 30% contributed by Truong Loc Construction and Trading Joint Stock Company, 20% by An Phu Investment Construction Trading and Technology Co., Ltd, 20% by VCapital Investment Joint Stock Company.

On 01 June 2018, 4 parties signed additional appendices of contract No. 01/2018/ HDHTKD/36-TL-APG-VCAP whereby the adjusted investment capital ratio is 36-CTCP Corporation contributing 30%, Truong Loc Construction and Trading Joint Stock Company contributes 25.75%, An Phu Investment Construction and Trading Company Limited is 20%, VCapital Investment Joint Stock Company is 24.25%.

In addition to the capital contribution to pay for the purchase of Real Estate at the rate specified in the contract, the parties will have to contribute additional expenses incurred by the Project according to the Notice of Corporation 36.

According to the Investment Cooperation Agreement, the land plot at 6-8 Chua Boc is expected to be developed into a high-rise building. Currently, the Corporation is carrying out land clearance work and preparing the design consulting report. (Details in Note No. 09 and No. 10).

As at 30 June 2026, the project is in the process of updating and amending legal documents in accordance with the above Decision and under Agreement No. 268/2017/HDHTKD/36-TL-APG-VCAP dated December 31, 2017, the investment cooperation agreement between Corporation 36 JSC and Truong Loc Construction and Trading Joint Stock Company, An Phu Construction, Trading and Technology Investment Co., Ltd., and Vcapital Investment Joint Stock Company.

On 06 January 2026, the Hanoi People's Committee issued Decision No. 26/QD-UBND approving the investment policy and concurrently approving the investor of the project for the construction of a high-rise residential building combined with commercial and service facilities at the land plot No. 6-8 Chua Boc Street, Kim Lien Ward, with the investor being 36 Corporation - Joint Stock Company. On 30 June 2026, the Kim Lien Ward People's Committee approved the adjustment to the general site plan and architectural plan of the Project under Document No. 2361/UBND-KTHTDT. The Project is continuing to complete the necessary legal procedures to be eligible for commencement of construction in 2026.

22. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share Premium	Development and Investment Funds	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of the previous year	1,037,450,670,000	941,932,986	18,306,372,388	62,771,353,986	1,119,470,329,360
Profit for previous period	-	-	-	23,721,649,385	23,721,649,385
Profit distribution	-	-	-	(2,700,775,614)	(2,700,775,614)
Ending balance of previous period	1,037,450,670,000	941,932,986	18,306,372,388	83,792,227,757	1,140,491,203,131
Beginning balance of the current year	1,037,450,670,000	941,932,986	18,306,372,388	47,263,228,769	1,103,962,204,143
Profit for current period	-	-	-	18,966,114,150	18,966,114,150
Profit distribution	-	-	-	(2,671,952,092)	(2,671,952,092)
Ending balance of this period	1,037,450,670,000	941,932,986	18,306,372,388	63,557,390,827	1,120,256,366,201

The Corporation announces the distribution of profit for 2025 as follows:

	Amount VND
Net Profit after tax	26,639,984,840
Appropriation to the Bonus and welfare fund	2,671,952,092

b) Details of Contributed capital

	Ending the period VND	Rate %	Beginning the year VND	Rate %
Ministry of National Defense	190,659,320,000	18.38	190,659,320,000	18.38
Mr. Nguyen Dang Giap	178,861,310,000	17.24	178,861,310,000	17.24
Truong Loc Construction and Trading Joint Stock Company	52,157,570,000	5.03	52,157,570,000	5.03
Others	615,772,470,000	59.35	615,772,470,000	59.35
	1,037,450,670,000	100.00	1,037,450,670,000	100.00

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

	This period VND	Previous period VND
Owner's contributed capital		
- At the beginning of the year	1,037,450,670,000	1,037,450,670,000
- At the end of the period	1,037,450,670,000	1,037,450,670,000

d) Share

	This period	Previous period
Quantity of Authorized issuing shares	103,745,067	103,745,067
Quantity of issued shares	103,745,067	103,745,067
- Common shares	103,745,067	103,745,067
Quantity of outstanding shares in circulation	103,745,067	103,745,067
- Common shares	103,745,067	103,745,067
Par value per share (VND):	10,000	10,000

e) Corporation's reserves

	Ending balance VND	Beginning balance VND
- Development and investment funds	18,306,372,388	18,306,372,388
	18,306,372,388	18,306,372,388

23. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT**a) Operating asset for leasing**

The Corporation is the lessor under operating lease contracts. As at 30 June 2026, total future minimum lease income under irrevocable operating lease contracts are presented as follows:

- The Corporation entered into Premises Lease Agreement No. 0110/2025/HDTMBTCT36-PTH dated October 1, 2025 with Ms. Phung Thi Hien regarding the lease of the kindergarten area on the 1st and 2nd floors of CT36B Building under the Metropolitan CT36 Project, located at Group 24, Dinh Cong Ward, Hanoi, with a total area of 750 m².
- The Corporation signs a land lease contract No. 186/2018/HD-BDS/TCT 36 dated 18 June 2018 with Minh Anh ATC Investment and International Trading Service Co., Ltd. on the lease of the premises with a total area of 6,078 m² at 3 + 4 + 5, parking area belongs to Metropolitan project at: Group 24, Ward Dinh Cong, Hanoi.
- The Corporation entered into Car Parking Premises Lease Agreement No. 2610/2023/HDKD dated October 26, 2023 with Minh Anh ATC International Trading and Services Investment Company Limited for the lease of part of the basement level B1 at the Apartment Building of the Military Housing Area under Project 4-678, located at No. 50, Alley 28 Xuan La, Xuan La Ward, Hanoi, with a total area of 2,867 m².
- The Corporation signed a lease agreement for the commercial kiosk TM03 at CT36 Xuan La Apartment under the "Housing Project for Military Officers, Project 4-678" with Yumup Vietnam Investment and Technology Co., Ltd., with a total area of 317.35 m².
- The Corporation signs a contract to lease parking spaces in the parking garage of B6 Giang Vo Apartment Building, Hanoi with individuals with total area of 2,218.59 m².
- The Corporation signed a Service Exploitation and Provision Agreement with Trinh Nguyen Phat Trading and Cooperation Joint Stock Company regarding the parking of cars and motorcycles at the land plot at 6-8 Chua Boc, Quang Trung Ward, Hanoi.
- The Corporation signed an Office Lease Agreement with BOT 36.71 Co., Ltd. for leasing the 6th floor of the 9-storey building at No. 141 Ho Duc Di Street, Kim Lien Ward, Hanoi, with a total area of 130 m².
- The Corporation signed an Office Lease Agreement with Phuc Gia Construction Investment Joint Stock Company for leasing the 6th floor of the 8-story building at 1075 Giai Phong Street, Thinh Liet Ward, Hoang Mai District, Hanoi, with a total area of 330 m².
- The Corporation entered into an Office Lease Agreement with HHDT Services Company Limited under Agreement No. 1125/2025/HDTMB/TCT36-HHDT dated December 31, 2024, for the lease of premises and assets attached to the land at 38 Phung Hung, Ha Dong Ward, Hanoi, with a total area of 1,285.6 m².
- The Corporation entered into an Office Lease Agreement with Trang An Trading Development Investment Joint Stock Company under Agreement No. 2112/2025/HDTMB/TCT36-DVT dated 25 December 2024, for the lease of a two-storey house for business purposes at 38 Phung Hung, Ha Dong Ward, Hanoi, with a ground floor area of 160 m².
- The Corporation entered into a car lease agreement with BOT 36.71 Limited Liability Company under Agreement No. 087/HDKT-TCT36-36.71 dated 8 July 2018, for the lease of a passenger car, Toyota Fortuner, bearing license plate No. 29KT-100.03.
- The Corporation entered into an Office Lease Agreement with Thuan Phu Investment and Construction Joint Stock Company under Agreement No. 3005/2025/HDKD/TCT36-TP dated May 30, 2025, for the lease of part of the 7th floor of a 9-storey building at No. 141 Ho Duc Di, Kim Lien Ward, Hanoi, with an area of 193 m².
- The Corporation entered into an Office Lease Agreement with Mr. Ngo Van Loc under Contract No. 010/2025/HDKD/TCT36-PG dated 1 October 2025 for the lease of the 3rd floor of the 8-storey building at No. 1075 Giai Phong Street, Hoang Mai Ward, Hanoi, with a total area of 330 m².

b) Operating leased assets

As at 30 June 2026, the Corporation is leasing and using the following lands:

Location	Lease purpose	Area (m2)	Lease Term	Payment method
No. 50, Lane 28 Xuan La, Tay Ho District, Hanoi City under Contract No. 130/HĐTĐ-STNMT-CCQLDD dated March 13, 2017	Construction of technical infrastructure, parking lots, trees, part of the expanded basement	3,449	Through 02 August 2066	Pay Annually
No. 326 Le Trong Tan under Contract No. 121/HĐTD, dated 15 August 2011	Making yards, internal roads, basements, green flower gardens used in CT36 Tower	1,227	50 years as at 21 March 2011	Pay Annually
No. 68 Chua Boc under Contract No. 846/HĐTD-STNMT-PC dated November 9, 2016	Used together with the built building as a working office and commercial services as prescribed in Decision No. 4025/QĐ-UBND dated July 22, 2016	9,826	From 22 July 2016 to 12 November 2064	Pay Annually
Metropolitan CT36 project in group 24 of Dinh Cong ward under Contract No. 723/HĐTD dated December 6, 2014	Construction of yards and internal roads at the Metropolitan CT36 construction investment project	3,266	50 years as at 05 March 2014	Pay Annually
Quynh Thang Commune, Nghe An Province	Quarrying for construction	30,565	Until 25 September 2028	Pay Annually
Vinh Phu Ward, Nghe An Province	The headquarters	1,558	Until 28 December 2047	Pay Annually

As at 30 June 2026, the Corporation has paid annual land rental fees; however, the lease terms of certain land plots have not yet been determined, and specific land lease agreements have not yet been entered into for the following locations:

- + Head Office of 36 Corporation - JSC at No. 141 Ho Dac Di Street, Kim Lien Ward, Hanoi;
- + Office of a member unit of the Corporation at No. 1075 and 1043 Giai Phong Street, Hoang Mai Ward, Hanoi;
- + Office of a member unit of the Corporation in Tay Tuu Ward, Hanoi;
- + Office of a member unit of the Corporation in Xuan Mai Commune, Hanoi;
- + Office of a member unit of the Corporation in Hong Van Commune, Hanoi;
- + Office of a member unit of the Corporation at No. 38, Alley 358/25 Bui Xuong Trach Street, Khuong Dinh Ward,

However, the Corporation annually estimates the land use fees for the aforementioned locations based on the prevailing land price list issued by the People's Committee.

c) Doubtful debts written-off

	Ending balance	Beginning balance
	VND	VND
- VIC Joint Venture Construction Company Limited	616,606,135	616,606,135
	616,606,135	616,606,135

24. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	This period	Previous period
	VND	VND
	-	-
Revenue from sales of products, goods	26,046,030,500	913,271,508
Revenue from rendering of services	11,011,038,095	10,599,894,391
Revenue from construction services	271,048,996,978	395,614,039,338
Revenue from real estate business	41,765,867,574	316,672,099,586
	349,871,933,147	723,799,304,823

25. COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Cost of products, goods sold	26,046,030,500	865,781,390
Cost of services rendered	5,360,280,467	4,559,774,422
Cost of construction services	264,217,201,757	387,965,380,169
Cost of real estate business	36,678,236,150	307,311,627,573
	332,301,748,874	700,702,563,554

26. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	41,428,145,436	35,050,579,132
	41,428,145,436	35,050,579,132

27. FINACIAL EXPENSES

	This period VND	Previous period VND
Interest expenses	27,460,018,600	41,714,407,373
Provision for investment losses	7,396,974,278	10,206,051,444
Reversal of allowances	(30,333,292,745)	(30,746,941,903)
	4,523,700,133	21,173,516,914

28. SELLING EXPENSES

	This period VND	Previous period VND
Raw materials	2,124,000,000	-
Expenses of outsourcing services	1,651,266,666	-
Brokerage expenses	1,461,505,605	2,416,260,653
	5,236,772,271	2,416,260,653

29. GENERAL AND ADMINISTRATIVE EXPENSES

	This period VND	Previous period VND
Labour expenses	12,049,203,519	11,355,554,485
Depreciation expenses	4,956,919,777	4,629,478,172
Tax, Charge, Fee	52,672,704	3,000,000
Expenses of outsourcing services	1,385,301,049	1,102,297,707
Other expenses in cash	11,088,584,233	10,157,055,098
Other decreases in general and administrative expenses	(2,458,551,940)	-
- Reversal of provision/ allowances	#####	-
	27,074,129,342	27,247,385,462

30. OTHER INCOME

	This period VND	Previous period VND
Liquidation, disposal of fixed assets	11,808,540	-
Gain from project management	1,547,407,985	2,117,552,473
Proceeds from compensation (*)	-	22,989,248,173
Others	23,071,035	930,068,499
	1,582,287,560	26,036,869,145

(*) Compensation received in the prior period from a lawsuit relating to the construction of the foundation, basement and main structure of the Westa Luxury Building Project at No. 104 Tran Phu Street, Ha Dong District, Hanoi City, invested by Coma 18 Joint Stock Company (details are disclosed in Note 36).

31. OTHER EXPENSES

	This period VND	Previous period VND
Others expenses	32,674,067	2,956,062,211
	32,674,067	2,956,062,211

32. CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Previous period VND
Total profit before tax	23,713,341,456	30,390,964,306
Increase	22,795,075	2,955,610,293
- <i>Ineligible expenses</i>	22,795,075	2,955,610,293
Taxable income	23,736,136,531	33,346,574,599
Current corporate income tax expense (tax rate 20%)	4,747,227,306	6,669,314,920
Amounts temporarily paid in advance on proceeds received in advance from real estate business contracts	-	2,676,639,723
Adjustments to corporate income tax expense of prior years to current year's corporate income tax payable	(124,594,446)	(2,567,859,363)
Total current corporate income tax expense	4,708,882,814	6,778,095,280
Adjustments to corporate income tax expense of prior years to current year's corporate income tax payable	(38,344,492)	
Tax payable at the beginning of the year	5,246,967,358	1,303,438,973
Tax paid in the period	(12,381,961,723)	(2,088,653,816)
Corporate income tax payable at the period-end from main business	(2,550,705,997)	5,992,880,437

33. DEFERRED INCOME TAX**a) Deferred income tax assets**

	Ending balance VND	Beginning balance VND
- Corporate income tax rate used to determine deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	277,369,058	440,307,996
Deferred income tax assets	277,369,058	440,307,996

b) Deferred corporate income tax expense

	This period VND	Previous period VND
- Deferred CIT expense relating to reversal of deferred income tax assets	124,594,446	(108,780,359)
	<u>124,594,446</u>	<u>(108,780,359)</u>

34. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period VND	Previous period VND
Raw materials	261,574,395,376	338,780,070,361
Labour expenses	16,564,410,707	68,080,042,621
Depreciation expenses	11,619,782,478	10,793,334,637
Provision/Reversal expenses	(2,458,551,940)	10,206,051,444
Expenses of outsourcing services	9,341,891,524	53,693,969,003
Other expenses in cash	9,900,023,336	28,714,773,452
Increase/decrease in work in progress and finished goods	32,024,668,506	-
Cost of merchandise sold	26,046,030,500	-
	<u>364,612,650,487</u>	<u>510,268,241,518</u>

35. FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk.

The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. Board of Directors of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Corporation may face with the market risk such as: interest rates.

Interest rate risk:

The Corporation bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Corporation has time or demand deposits, borrowings and debts subject to floating interest rates. The Corporation manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Corporation if a counterparty fails to perform its contractual obligations. The Corporation has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	141,491,446,977	-	-	141,491,446,977
Trade and other receivables	874,064,993,195	4,601,959,203	-	878,666,952,398
Loans	17,603,025,722	-	-	17,603,025,722
	<u>1,033,159,465,894</u>	<u>4,601,959,203</u>	<u>-</u>	<u>1,037,761,425,097</u>
As at 01/01/2026				
Cash and cash equivalents	255,755,224,408	-	-	255,755,224,408
Trade and other receivables	1,123,597,634,186	162,747,904,403	-	1,286,345,538,589
Loans	25,000,000,000	-	-	25,000,000,000
	<u>1,404,352,858,594</u>	<u>162,747,904,403</u>	<u>-</u>	<u>1,567,100,762,997</u>

Liquidity Risk:

Liquidity risk is the risk that the Corporation has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Corporation is mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	590,762,188,373	30,013,550,087	-	620,775,738,460
Trade and other payables	683,594,016,392	571,419,755,984	-	1,255,013,772,376
Accrued expenses	1,930,170,345	-	-	1,930,170,345
	<u>1,276,286,375,110</u>	<u>601,433,306,071</u>	<u>-</u>	<u>1,877,719,681,181</u>
As at 01/01/2026				
Borrowings and debts	672,810,444,192	279,386,081,260	-	952,196,525,452
Trade and other payables	769,678,518,055	703,406,034,644	-	1,473,084,552,699
Accrued expenses	10,574,394,186	-	-	10,574,394,186
	<u>1,453,063,356,433</u>	<u>982,792,115,904</u>	<u>-</u>	<u>2,435,855,472,337</u>

The Corporation believes that risk level of loan repayment is low. The Corporation has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

36. OTHER INFORMATIONS

a) As at the date of preparation of the separate financial statements, the Company is subject to matters relating to the Government Inspectorate's conclusions regarding compliance with laws and regulations in relation to Component Project 2 "Air Traffic Management Facilities" under the "Long Thanh International Airport – Phase 1" Project. Details are as follows:

- Pursuant to Conclusion No. 318/KL-TTCP issued by the Government Inspectorate, during the implementation of Component Project 2 "Air Traffic Management Facilities" under the "Long Thanh International Airport – Phase 1" Project, 36 Corporation – JSC had certain deficiencies, including entering into contracts with subcontractors without obtaining the investor's approval, making advances in excess of the prescribed limits, maintaining incomplete documentation for materials and equipment, and accepting and making payments for certain quantities of work that did not fully meet the required conditions. The Company has conducted inspections and reviews, prepared minutes documenting the agreed explanations, and taken remedial measures as stated in the Government Inspectorate's conclusions. As at the date of preparation of the financial statements, the Company has not yet received any final decision on handling or any document specifying the specific financial obligations to be fulfilled in respect of the aforementioned matters.

b) As at the date of preparation of the Interim Separate Financial Statements, the Corporation was involved in certain legal disputes. Specific information is as follows:

- The lawsuit "Claim land use rights" at No. 6-8 Chua Boc Street, Quang Trung Ward, Hanoi between 36 Corporation - JSC and Asia An Vuong Joint Stock Company:

+ According to the appellate judgment No. 321/2020/DS-PT dated August 14, 2020 and Decision No. 620/2020 /TB-SCBSBA dated October 5, 2020 on amendment or supplement to the appellate judgment, the People's Court of Hanoi issued a decision: Forcing Asia An Vuong Joint Stock Company to relocate and return to the Corporation the right to use 859.9 m2 of occupied land at 6-8 Chua Boc Street and Land-attached assets regarding 2-storey building according to Certificate of land use rights, ownership of houses and other land-attached assets No. CG 533226; Forcing Asia An Vuong Joint Stock Company to relocate construction assets which have not been licensed at No. 6-8 Chua Boc Street, including: Parking lot, Grade - 4 houses, Massage area, Swimming pool, Tai Sanh restaurant and Airport Dance Hall to return the land use rights to 36 Corporation-JSC; Forcing Asia An Vuong Joint Stock Company to pay to the Corporation an amount of VND 25,184,182,613 (including land rent, non-agricultural land tax and valuation fees).

+ Up to the time of preparing the Separate Financial Statements, the receivable from late interest payment under the judgment of the Court of Appeals for Asia An Vuong Joint Stock Company has not been recognized by 36 Corporation - JSC on the Separate Financial Statements for the accounting period ended 30 June 2026.

c) Pursuant to Resolution No. 39/NQ-HĐQT dated 30 December 2019 and Resolution No. 25/NQ-HĐQT dated 16 December 2020 of the Board of Directors, the Corporation will make capital contributions to establish 36 Homes Investment Joint Stock Company and 36 Real Estate Investment Joint Stock Company (now 36 Investment Group Joint Stock Company). However, as at 30 June 2026, the Corporation had not yet made the aforementioned capital contributions.

Pursuant to Decision No. 36/QĐ-HĐQT dated 22 June 2026 of the Board of Directors, the Corporation will make a capital contribution to establish 36 Quy Nhon Joint Stock Company. However, as at 30 June 2026, the Corporation had not yet made the aforementioned capital contribution.

d) Contingent liabilities:

The Corporation is executing the project "Survey, preparation of construction drawings and construction of works under the Project for Construction of Hanoi University of Science and Technology" pursuant to Contract No. PMU-CW-02 dated 1 September 2021 and Contract No. PMU-CW-01 dated 27 May 2021 between the Project Management Unit of the Hanoi University of Science and Technology Construction Project and Joint Venture 36 - VINACCO (Viet Nam Agricultural of Construction Joint Stock Corporation) and Joint Venture 36 DAC. The project is financed by loans from the Asian Development Bank (ADB) under Loan Agreements 2750-VIE (OCR loan) and 2751-VIE (ADF loan) signed on 10 November 2011 between ADB and the Government of Vietnam, allocated to the Vietnam Academy of Science and Technology for project implementation. As of 30 June 2023, although the contract term has expired, the works have not been completed and the ADB Loan Agreements have also lapsed. Pursuant to Clause 8.7 "Liquidated Damages for Delay" of the Contract, in the event of contractor delay, liquidated damages are 0.1% of the contract value per day, capped at 10% of the contract value.

On 9 June 2023 and 20 June 2023, the Thanh Cong - APAVE Joint Venture obtained letters No. 93/PMSC/CW1 and No. 86/PMSX/CW2 regarding Consultant's Instruction No. 2 - Notification of temporary suspension of works under Contract No. PMU-CW-01 from 11 June 2023 and Contract No. PMU-CW-02 from 28 June 2023.

On 4 May 2023, the Vietnam Academy of Science and Technology submitted Proposal No. 909/TTr-VHL to the Prime Minister requesting an extension of the project implementation period until 31 December 2025.

According to the minutes of the meeting between 36 Corporation and the Investor - Project Management Unit of the Hanoi University of Science and Technology Construction Project dated 22 September 2023, after approval of the project's adjusted investment policy, the PMU and the Contractor will sign a contract appendix to adjust the completion time as a basis for construction, acceptance and payment. As of 17 January 2024, ADB has sent an email confirming its approval of the loan extension from 31 December 2025 to 31 December 2027 as proposed in the letter from the Vietnam Academy of Science and Technology (VAST) dated 15 December 2023.

On 21 November 2024, the Prime Minister issued Decision No. 1448/QĐ-TTg approving the adjustment of the investment policy of the Project "Construction of Hanoi University of Science and Technology", borrowing capital from the Asian Development Bank (ADB). Accordingly, the project implementation period was extended to 31 December 2027.

On 10 December 2024, the Vietnam Academy of Science and Technology issued Decision No. 2678/QĐ-VHL approving the adjustment of the implementation time of the Hanoi University of Science and Technology Construction Project, the adjusted implementation time of the Project is until 31 December 2027.

On 21 January 2025, the Investor - Hanoi University of Science and Technology Construction Project Management Board submitted Document No. 03/TTr-BQLDA and Document No. 04/TTr-BQLDA to the Vietnam Academy of Science and Technology requesting approval to change the contract completion deadline for Package PMU-CW-01 and Package PMU-CW-02, proposing to adjust the contract completion time to June 30, 2027.

On 14 July 2025, the Vietnam Academy of Science and Technology issued Decision No. 1629/QĐ-VHL approving the adjusted construction investment project for the Hanoi University of Science and Technology.

On 24 December 2025, the President issued a decision amending Agreement No. 2751-VIE (SF) and Agreement No. 2750-VIE for the Hanoi University of Science and Technology Construction Project, financed by ADB loans.

In May 2026, the Corporation signed two contract appendices, No. PMU-CW-01/A03 and PMU-CW-02-A03, under which the completion periods were respectively revised to 2,361 days and 2,278 days.

37. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

38. SEGMENT REPORTING**Under business fields:**

	Construction VND	Real estate business VND	Others VND	Grand Total VND
Net revenue from sales to external customers	271,048,996,978	41,765,867,574	37,057,068,595	349,871,933,147
Net revenue from transactions with other segments	264,217,201,757	36,683,269,888	31,401,277,229	332,301,748,874
Profit from business activities	6,831,795,221	5,082,597,686	5,655,791,366	17,570,184,273
The total cost of acquisition of fixed assets				
Segment assets	1,144,867,799,818	786,573,764,925	214,453,764,663	2,145,895,329,406
Unallocated assets	-	-	-	1,399,420,833,756
Total assets	1,144,867,799,818	786,573,764,925	214,453,764,663	3,545,316,163,162
Segment liabilities	1,242,779,081,120	548,900,867,722	2,631,082,040	1,794,311,030,882
Unallocated liabilities	-	-	-	630,748,766,079
Total liabilities	1,242,779,081,120	548,900,867,722	2,631,082,040	2,425,059,796,961

Under geographical areas

The principal activity of the Corporation is construction in the territory of Vietnam. The Corporation does not prepare segment reporting under geographical areas.

39. COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

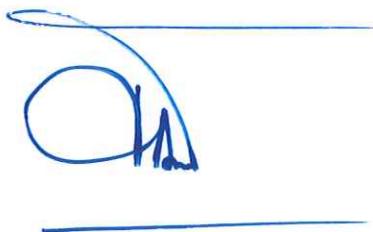
As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.01. (The items for which the codes or names have been changed are not presented in detail in this Appendix).

Preparer



Pham Thanh Lam

Chief Accountant



Nguyen Tuan Anh

Approved, 27 August 2026
Legal representative

Nguyen Dang Giap

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			Change
Code	Items	Value	Code	Items	Value	
a) Statement of Financial Position		VND	a) Statement of Financial Position			VND
100	ASSETS	2,772,847,570,878	100	ASSETS	2,781,744,203,138	
120	I. Short-term investments	98,365,773,162	120	I. Short-term investments	125,574,431,628	
123	1. Held-to-maturity investments	98,365,773,162	123	1. Short-term held-to-maturity investments	135,780,483,072	Reclassification, change in code
			124	2. Allowance for short-term impairment of held-to-maturity investments (*)	(10,206,051,444)	Reclassification, change in code
130	II. Short-term receivables	1,389,833,873,650	130	II. Short-term receivables	1,371,521,847,444	Reclassification, change in code
135	1. Short-term loan receivables	35,206,051,444				
136	2. Other short-term receivables	695,039,050,242	135	1. Other short-term receivables	701,727,024,036	Reclassification, change in code
137	3. Provision for short-term doubtful debts (*)	(14,867,090,384)	136	2. Allowance for short-term doubtful debts	(4,661,038,940)	Reclassification, change in code

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025		Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		Change
Code	Items	Value	Code	Value
		VND		VND
319	1. Other short-term payables	267,580,564,073	313 1. Dividend and profit payables	1,161,860 Reclassification, change in code
			320 2. Other short-term payables	272,964,622,264 Reclassification, change in code
400	D. OWNER'S EQUITY	1,100,450,791,934	400 D. OWNER'S EQUITY	1,103,962,204,143
430	I. Non-business funds and other funds	(3,511,412,209)		
431	1. Non-business funds	(3,511,412,209)		Reclassification, change in code
b) Statement of Income			b) Statement of Income	
22	7. Financial expense	10,967,465,470	23 8. Financial expense	21,173,516,914 Reclassification, change in code
26	9. General and administrative expenses	37,453,436,906	26 10. General and administrative expenses	27,247,385,462 Reclassification, change in code