

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

B6 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 CONSOLIDATED 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 THE BOARD OF DIRECTORS

The Board of Directors of 36 Corporation - Joint Stock Company ("the Corporation") presents its report and the Corporation's Interim Consolidated 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/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.

BOARD OF DIRECTORS, BOARD OF DIRECTORS AND BOARD OF SUPERVISION

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

Board of Supervision/ 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 this Interim Consolidated Financial Statements is Mr. Nguyen Dang Giap - Chairman of the Board of Directors.

AUDITORS

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

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

We, the Board of Directors of the Corporation is responsible for the Interim Consolidated 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 Consolidated Financial Statements, the Board of Directors the Corporation is required to:

- Establish and maintain an internal control system which is determined necessary by Board of Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated 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 Consolidated Financial Statements;
- Prepare and present the Interim Consolidated 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 Consolidated Financial Statements;
- Prepare the Interim Consolidated 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 Consolidated Financial Statements comply with the registered accounting system. 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 Consolidated Financial Statements give a true and fair view of the financial position as at 30 June 2026, its operation results and cash flows for the period from 01/01/2026 to 30/06/2026 of the Corporation in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Consolidated 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 Directors
36 Corporation - Joint Stock Company**

We have reviewed the Interim Consolidated Financial Statements of 36 Corporation - Joint Stock Company prepared on 27 August 2026 from page 06 to page 71 including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, Notes to the Interim Consolidated Financial Statements for the accounting period as at 30 June 2026.

Report on Interim Consolidated Financial Statements

The Board of Directors of the Corporation is responsible for the preparation of Interim Consolidated Financial Statements of the Corporation that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant and for such internal control as management determines is necessary to enable the preparation of Interim Consolidated 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 Consolidated 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 Consolidated Financial Statements attached does not give a true and fair view, in all material respects, 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 consolidated financial statements.

Emphasis of Matter

We would like to draw readers' attention to Note 37 of the Consolidated Financial Statements, which describes the conclusions of the Government Inspectorate No. 318/KL-TTCP and the lawsuits that the Corporation is still in dispute and is awaiting the final decision of the Court and other information.

This matter of emphasis does not alter our unqualified opinion.



AASC Auditing Firm Company Limited

Cat Thi Ha

Deputy General Director

Registered Auditor

No. 0725-2023-002-1

Hanoi, 28 August 2026

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

Code ASSETS	Note	Ending balance	Beginning balance
		VND	VND
100 A. CURRENT ASSETS		1,991,858,811,950	2,213,482,031,581
110 I. Cash and cash equivalents	03	148,415,836,876	268,367,004,837
111 1. Cash		148,415,836,876	126,367,004,837
112 2. Cash equivalents		-	142,000,000,000
120 II. Short-term investments	04	143,906,122,690	160,574,431,628
123 1. Short-term held-to-maturity investments		161,509,148,412	170,780,483,072
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		643,236,400,129	757,926,568,164
131 1. Short-term trade receivables	05	330,271,317,027	427,442,833,761
132 2. Short-term prepayments to suppliers	06	239,040,053,300	249,075,564,258
135 3. Other short-term receivables	07	76,127,516,802	86,069,209,085
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		97,204,643,721	113,867,751,022
161 1. Short-term deferred expenses	14	8,115,852,225	5,526,041,234
162 2. Deductible VAT		70,729,869,733	86,543,070,472
163 3. Short-term taxes and other receivables from State budget	19	18,358,921,763	21,798,639,316

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION*As at 30 June 2026**(continued)*

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
200	B. NON-CURRENT ASSETS		1,904,122,322,233	1,926,127,962,712
210	I. Long-term receivables		4,601,959,203	4,492,405,490
215	1. Other long-term receivables	07	4,601,959,203	4,492,405,490
220	II. Fixed assets		1,227,321,698,549	1,252,752,166,363
221	1. Tangible fixed assets	11	1,195,881,796,147	1,221,298,930,629
222	- Historical cost		1,619,908,095,687	1,624,376,115,103
223	- Accumulated depreciation		(424,026,299,540)	(403,077,184,474)
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	I. Long-term assets in progress	10	255,849,004,481	240,956,095,430
252	1. Construction in progress		255,849,004,481	240,956,095,430
260	V. Long-term investments	04	164,232,056,342	163,960,387,613
262	1. Investments in joint ventures and associates		164,232,056,342	163,960,387,613
270	VI. Other long-term assets		37,663,838,995	46,853,528,759
271	1. Long-term deferred expenses	14	37,242,506,754	46,327,152,980
272	2. Deferred income tax assets	33	421,332,241	526,375,779
280	TOTAL ASSETS		3,895,981,134,183	4,139,609,994,293

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

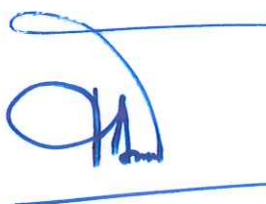
Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		2,756,885,101,119	3,016,842,467,856
310	I. Current Liabilities		1,879,681,911,385	1,985,969,574,937
311	1. Short-term trade payables	16	417,414,658,808	513,745,422,861
312	2. Short-term prepayments from customers	17	522,684,810,129	454,278,342,306
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	14,081,490,585	45,249,258,955
315	5. Payables to employees		12,289,854,978	11,514,222,948
316	6. Short-term accrued expenses	20	4,955,287,426	12,389,022,226
320	7. Other short-term payables	21	286,246,639,316	275,026,669,095
321	8. Short-term borrowings and finance lease liabilities	15	619,323,075,697	672,810,444,192
323	9. Bonus and welfare fund		2,684,932,586	955,030,494
330	II. Non-current liabilities		877,203,189,734	1,030,872,892,919
338	1. Other long-term payables	21	571,419,755,984	703,406,034,644
339	2. Long-term borrowings and finance lease liabilities	15	305,391,331,747	327,074,756,272
342	3. Deferred income tax liabilities	33	392,102,003	392,102,003
400	D. OWNER'S EQUITY	22	1,139,096,033,064	1,122,767,526,437
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	4. Development and investment funds		18,306,372,388	18,306,372,388
420	4. Retained earnings		62,858,178,882	46,526,858,403
420a	Retained earnings accumulated to previous year		43,999,669,430	19,886,876,223
420b	Retained earnings of the current period		18,858,509,452	26,639,982,180
429	4. Non – Controlling Interests		19,538,878,808	19,541,692,660
430	TOTAL CAPITAL		3,895,981,134,183	4,139,609,994,293

Preparer



Pham Thanh Lam

Chief Accountant



Nguyen Tuan Anh

Approved, 27 August 2026

Legal representative



Nguyen Dang Giap

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

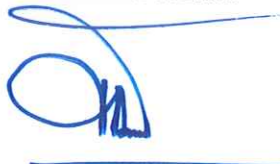
Code	ITEMS	Note	This period	Previous period
			VND	VND
01	1. Revenue from sales of goods and provision of services	24	441,097,405,874	815,160,504,401
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and provision of services		441,097,405,874	815,160,504,401
11	4. Cost of goods sold and provision of services	25	349,442,755,311	723,640,760,977
20	5. Gross profit from sales of goods and provision of services		91,654,650,563	91,519,743,424
22	6. Financial income	26	3,222,038,264	3,110,612,604
23	7. Financial expenses	27	37,132,655,302	53,506,984,526
24	<i>In which: Interest expenses</i>		29,735,681,024	43,300,933,082
25	8. Selling expense	28	5,236,772,271	2,416,260,653
26	9. General and administrative expenses	29	30,625,855,232	31,290,023,716
27	10. Share of joint ventures and associates' profit or loss		126,905,610	-
30	11. Net profit from operating activities		22,008,311,632	7,417,087,133
31	12. Other income	30	1,572,408,568	26,036,869,145
32	13. Other expenses	31	35,692,695	2,958,106,608
40	14. Other profit		1,536,715,873	23,078,762,537
50	15. Total net profit before tax		23,545,027,505	30,495,849,670
51	16. Current corporate income tax expense	32	4,622,632,859	6,778,095,280
52	17. Deferred corporate income tax expense	33	66,699,046	(87,803,289)
60	18. Profit after corporate income tax		18,855,695,600	23,805,557,679
61	19 Profit after tax attributable to owners of the parent		18,858,509,452	23,805,557,679
62	20. Profit after tax attributable to non-controlling interest		(2,813,852)	-
70	21. Basic earnings per share	34	182	229

Preparer



Pham Thanh Lam

Chief Accountant



Nguyen Tuan Anh

Approved, 27 August 2026

Legal representative



Nguyen Dang Giap

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

Code	ITEMS	Note	<u>This period</u> VND	<u>Previous period</u> VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		23,545,027,505	30,495,849,670
	2. Adjustment for		57,475,926,325	73,996,645,769
02	- Depreciation and amortization of fixed assets and investment properties		26,035,669,767	23,600,273,847
03	- Allowances and Provisions		4,938,422,338	10,206,051,444
05	- Gains / losses from investment and financial		(3,233,846,804)	(3,110,612,604)
06	- Interest expense		29,735,681,024	43,300,933,082
08	3. Operating profit before changes in working capital		81,020,953,830	104,492,495,439
09	- Increase/ decrease in receivables		143,320,573,634	25,804,716,977
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)		(177,146,580,859)	(388,905,112,313)
12	- Increase /decrease in deferred expenses		6,060,350,499	5,352,995,943
14	- Interest paid		(37,510,448,176)	(43,491,874,738)
15	- Corporate income tax paid		(13,409,763,828)	(2,088,653,816)
16	- Other receipts from operating activities		-	1,270,383,000
17	- Other payments on operating activities		(942,050,000)	(852,930,381)
20	Net cash flow from operating activities		(44,956,497,504)	(66,127,816,630)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(17,512,203,334)	(14,390,855,472)
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 entities		-	(130,000,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		8,999,665,931	80,000,000,000
25	5. Equity investments in other entities		346,621,702	(82,860,000,000)
27	6. Interest and dividend received		3,222,038,264	3,110,612,604
30	Net cash flow from investing activities		176,122,563	(144,140,242,868)

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

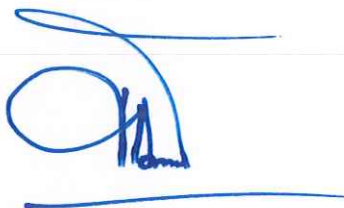
Code	ITEMS	Note	This period VND	Previous period VND
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		633,468,440,461	496,835,152,761
34	2. Repayment of principal		(708,639,233,481)	(463,665,987,436)
40	<i>Net cash flow from financing activities</i>		<i>(75,170,793,020)</i>	<i>33,169,165,325</i>
50	Net cash flows in the period		(119,951,167,961)	(177,098,894,173)
60	Cash and cash equivalents at the beginning of the year		268,367,004,837	354,138,664,843
70	Cash and cash equivalents at the end of the period	03	148,415,836,876	177,039,770,670

Preparer



Pham Thanh Lam

Chief Accountant



Nguyen Tuan Anh

Approved, 27 August 2026

Legal representative



Nguyen Dang Giap

NOTES TO THE INTERIM CONSOLIDATED 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 to shares, The par value per share is VND 10,000.

The number of employees of the Parent Corporation and its subsidiaries as at 30 June 2026 was: 325 people (as at 01 January 2026: 347 people).

1.2. Business field

- Real estate business, construction; Construction, management, operation, and exploitation of infrastructure projects, toll stations.

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 accounting period that affects the Interim Consolidated Financial Statements

- During the period, the Corporation's business activities remained primarily focused on construction and real estate business, in addition to sales and provision of services. During the period, revenue from construction contracts and real estate business decreased by VND 408.31 billion, equivalent to a 57.23% decrease compared to the same period of the previous year. Accordingly, profit before tax for the period decreased by VND 6.49 billion, equivalent to a 21.28% decrease compared to the same period.

1.6. Group structure

- The Group's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30 June 2026 include:

Name of Company	Address	Proportion of ownership	Proportion of voting rights	Principal activities
BOT 36.71 Company Limited	Ha Noi	100%	100%	Construction, management, operation and
TMQ Dong Thinh Company Limited	Thanh Hoa	51%	51%	Implementation of the Da Ninh Village

- Associates are reflected in the Interim Consolidated Financial Statements using the equity method as of June 30, 2026: Detailed in Note 4.

Name of Company	Address	Proportion of ownership	Proportion of voting rights	Principal activities
36.55 Joint Stock Company	Ha Noi	30%	30%	Construction and installation activities
TMT Dong Tan Company Limited	Thanh Hoa	30%	30%	Implementation of the Residential Area Project in the center of Dong Tan Commune (now Dong Quang Ward, Thanh Hoa)
Global Housing Development Investment Joint Stock Company	Da Nang	20%	20%	Implementation of Apartment Land Plot No. 5 in Zone B – Nam Cau Residential Area, Cam Le, Da Nang

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 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 and the Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

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. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/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 41 of the Interim Consolidated Financial Statements.

2.4. Basis for the preparation of the Interim Consolidated Financial Statements

Interim Consolidated Financial Statements are prepared based on consolidating Interim Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01 January 2026 to 30 June 2026.

Control right is achieved when the Corporation has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Corporation. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Corporation and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the period are included in the Interim Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

Non - controlling interests

Non - controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by owners.

2.5. Accounting estimates

The preparation of the Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management 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 Consolidated 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 Consolidated 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;
- Estimated cost of goods sold of construction agreement;
- Estimated cost of goods sold of real estate activities;
- Estimated income tax;
- Estimated provision for construction warranty.

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 the Corporation's Interim Consolidated Financial Statements and that are assessed by the Board of Management of the Corporation to be reasonable under the circumstances.

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 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

Transactions denominated in foreign currencies during the accounting period are translated into Vietnamese Dong at the actual exchange rates prevailing on the transaction dates (being the average of the banks' transfer buying and selling rates of the commercial bank with which the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated 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 remeasured.

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

2.8. Cash and cash equivalents

Cash comprises cash on hand and 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 for the purpose of earning periodic interest income.

Investments in associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Accounting for investments in associates".

In the Interim Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognized on the Interim Consolidated Statement of Financial Position at cost and adjusted thereafter for the post acquisition change in the Corporation's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Corporation will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting year, the Corporation shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the balance sheet of the previous the periods: determine the adjustment to the corresponding items on the Statement of Financial Position according to net accumulated adjusted amount.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Investments in subsidiaries established to implement BOT projects will be recovered gradually through profits distributed by these subsidiaries. Specifically, for BOT 36.71 Company Limited, the payback period is 24 years, 3 months and 20 days from 01 June 2016, and the toll collection period generating profits is 12 months after full recovery of the invested capital.

Allowance for impairment of investments is made at the year-end as follows: for investments held to maturity, the provision for doubtful receivables is made based on the recoverability of the investments in accordance with applicable regulations.

2.10. Receivables

The receivables shall be recorded in detail 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 Consolidated 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 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.

Inventories are accounted for using the perpetual inventory method.

Method for valuation of work in process at the end of the period:

- The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work 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/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their 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 Consolidated Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) 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

Regarding fixed assets arising from the BOT Project on National Route 19 at 36.71 BOT Limited Company: The depreciation of fixed assets is carried out at a rate corresponding to the annual revenue, in accordance with the asset amortization period for toll recovery as specified in Circular No. 147/2016/TT-BTC dated 13 October 2016, amending Circular No. 45/2013/TT-BTC guiding the management, use, and depreciation of fixed assets.

2.13. Investment properties

Investment properties are initially recognised at historical cost.

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

Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures 25 - 40 years

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 is 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.

BCC in the form of shares of post-tax profits

According to the terms of BCC, the Corporation in charge of accounting for the BCC shall record all revenues, expenses and post-tax profits of BCC in their Statement of Income. The expenses of the BCC shall include fixed profits paid to other ventures in the BCC.

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.

2.16. 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 accounting periods.

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

Types of deferred expenses of the Corporation 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 dong 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.
- 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.
- 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 detail 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 Consolidated 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 Corporation 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 and finance lease liabilities

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

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.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.23. Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable 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.

2.24. 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 measures regardless of when payment is being made. Revenue is measured at 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 provision of services:

- The percentage of completion of the transaction at the Statement of Financial Position 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, royalties, dividends 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.

2.25. Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

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).

2.26. Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for impairment of investments in other entities.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.27. 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.

2.28. Liquidation or disposal of fixed assets and investment properties

Liquidation or disposal of fixed assets and investment properties is recognized in the Interim Consolidated Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Statement of Income.

2.29. 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 asset and Deferred income tax liability 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 utilized. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

Deferred income tax asset and Deferred income tax liability shall be offset against each other 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.

d) Current corporate income tax rate

The Corporation subject to the corporate income tax rate of 20% for the for the period from 01 January 2026 to 30 June 2026.

2.30. 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:

- Organizations, directly or indirectly having control the Corporation, are controlled by the Corporation or being under the control of the Company, or being under common control with the Corporation, including the Company'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 current legal regulations.

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

2.31. 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

	Ending balance	Beginning balance
	VND	VND
Cash on hand	4,397,619,824	3,692,758,094
Demand deposits	144,018,217,052	122,674,246,743
Cash equivalents	-	142,000,000,000
	148,415,836,876	268,367,004,837

Detailed information on demand deposits and cash equivalents as at 30 June 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	VND	On demand	54,841,433,434
- Other banks	VND	On demand	30,943,069,855
- Military Commercial Joint Stock Bank – Dong Da Branch	USD	On demand	12,998,550
- Other banks	USD	On demand	696,688
			144,018,217,052

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		Allowance		Value	
	Recoverable value				Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
- Term deposits	91,303,096,968	91,303,096,968	-	100,574,431,628	100,574,431,628	-
+ Joint Stock Commercial Bank for Investment and Development of Viet Nam	87,005,966,939	87,005,966,939	-	96,285,538,471	96,285,538,471	-
+ Vietnam Prosperity Joint Stock	4,297,130,029	4,297,130,029	-	4,288,893,157	4,288,893,157	-
- Loan receivables	70,206,051,444	52,603,025,722	(17,603,025,722)	70,206,051,444	80,412,102,888	(10,206,051,444)
+ 36.55 Joint Stock company	35,206,051,444	17,603,025,722	(17,603,025,722)	35,206,051,444	45,412,102,888	(10,206,051,444)
+ Mr Duong Minh Tuan	35,000,000,000	35,000,000,000	-	35,000,000,000	35,000,000,000	-
	<u>161,509,148,412</u>	<u>143,906,122,690</u>	<u>(17,603,025,722)</u>	<u>170,780,483,072</u>	<u>180,986,534,516</u>	<u>(10,206,051,444)</u>

Detailed information on held-to-maturity investments as at 30/06/2026 is 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%	4,175,636,176
				<u>91,181,603,115</u>

36 Corporation - Joint Stock Company

Related parties

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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		
Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Proportion of ownership	Proportion of voting rights	Book value under the equity method
Investments in associates						
- 36.55 Joint Stock company	Ha Noi	30%	30%	7,794,693,303	30%	7,673,859,423
- Dong Tan TMT Company Limited	Thanh Hoa	30%	30%	82,882,986,815	30%	82,860,000,000
- Toan Cau Housing Development Investment Joint Stock Company	Da Nang	20%	20%	73,554,376,224	20%	73,426,528,190
				164,232,056,342	163,960,387,613	

36 Corporation - Joint Stock Company

Material transactions between the Company and associates and joint – ventures in the period: Details in Note 40.

Pursuant to Decision No. 36/QĐ-HĐQT dated 22 June 2026 issued by the Board of Directors, the Corporation is expected to 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. The capital contribution of VND [amount] represents 20% of the charter capital, pursuant to Decision No. 25/QĐ-HĐQT dated 17 July 2025 issued by the Board of Directors.

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 is expected to make capital contributions to establish 36 Homes Investment Joint Stock Company and 36 Real Estate Investment Joint Stock Company (currently known as 36 Investment Group Joint Stock Company). However, as at 30 June 2026, the Corporation had not yet made the capital contributions in accordance

(1) The Corporation participated in the establishment of 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.

(2) The Corporation participated in the establishment of 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.

5. TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- 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 of	6,284,846,861	-	6,624,175,556	-
+ Board of	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	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 Command	9,455,851,000	-	-	-
+ Other customers	18,922,541,203	(2,202,487,000)	23,645,223,886	(2,202,487,000)
- At Branch in Laos	-	-	2,291,988,180	-
- 36.71 BOT Limited	1,475,472,621	-	1,311,682,671	-
	330,271,317,027	(2,202,487,000)	427,442,833,761	(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>	230,888,053,300	-	241,813,564,258	-
- At Head Office	4,594,015,352	-	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 36.65 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	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	18,853,836,922	-	9,177,310,000	-
+ Other prepayments to suppliers	25,035,128,828	-	18,245,337,958	-
- 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	-
- 36.71 BOT Limited Company	1,896,834,887	-	1,151,351,000	-
	239,040,053,300	-	249,075,564,258	-

7. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
<i>a.1) Insurance receivables</i>	-	-	62,241,939	-
<i>a.2) 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>a.3) Mortgages</i>	-	-	1,531,202,826	-
<i>a.4) Other receivables</i>	24,667,779,890	-	24,305,579,491	-
- 36.55 Joint Stock Company	2,858,347,049	-	2,681,345,830	-
- Other receivables	21,809,432,841	-	21,624,233,661	-
	76,127,516,802	-	86,069,209,085	-
b) Long-term				
- Mortgages	4,601,959,203	-	4,492,405,490	-
	4,601,959,203	-	4,492,405,490	-
c) In which: Other payables from related parties				
- 36.55 Joint Stock Company	2,858,347,049	-	2,681,345,830	-
	2,858,347,049	-	2,681,345,830	-

8. DOUBTFUL DEBTS

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

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	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	Recoverable	Original cost	Recoverable
	VND	VND	VND	VND
Work in progress of projects	486,123,602,631	486,123,602,631	483,931,158,777	483,931,158,777
- At Head Office	486,123,602,631	486,123,602,631	483,931,158,777	483,931,158,777
+ <i>Project No. 6-8 Chua Boc (1)</i>	212,427,482,097	212,427,482,097	212,427,482,097	212,427,482,097
+ <i>Commercial Housing and Resettlement Area Project in the Northwest of Sapa City- Lao Cai Province (2)</i>	23,642,262,024	23,642,262,024	23,640,484,564	23,640,484,564
+ <i>Mixed-use Commercial and Residential Complex Project in Quan Hanh Town, Nghi Loc District (3)</i>	250,053,858,510	250,053,858,510	247,863,192,116	247,863,192,116
Work in progress of construction works	399,016,211,380	399,016,211,380	366,004,840,826	366,004,840,826
- At Head Office	5,479,071,791	5,479,071,791	5,042,703,965	5,042,703,965
- At 36.32 Company	44,440,434,919	44,440,434,919	44,440,434,919	44,440,434,919
- At 36.62 Company	5,879,376,510	5,879,376,510	7,511,321,486	7,511,321,486
- At 36.65 Company	27,838,983,533	27,838,983,533	27,350,271,132	27,350,271,132
- At 36.66 Company	135,315,119,697	135,315,119,697	103,909,791,997	103,909,791,997
+ <i>Long Thanh international airport project</i>	32,608,507,844	32,608,507,844	41,970,594,072	41,970,594,072
+ <i>Bach Mai Hospital (Premises 2)</i>	94,891,990,730	94,891,990,730	58,003,354,374	58,003,354,374
+ <i>Other projects</i>	7,814,621,123	7,814,621,123	3,935,843,551	3,935,843,551
- At 36.67 Company	140,498,118,247	140,498,118,247	131,370,953,197	131,370,953,197
+ <i>Can Tho - Hau Giang Highway</i>	81,966,538,521	81,966,538,521	91,789,303,005	91,789,303,005
+ <i>Other projects</i>	58,531,579,726	58,531,579,726	39,581,650,192	39,581,650,192
- At 36.72 Company	2,122,928,435	2,122,928,435	2,122,928,435	2,122,928,435
- At 36.20 Company	32,438,851,743	32,438,851,743	36,146,133,041	36,146,133,041
- At Project Management Unit 36.25	3,656,260,772	3,656,260,772	3,656,260,772	3,656,260,772
- At Branch in Laos	1,347,065,733	1,347,065,733	4,454,041,882	4,454,041,882
	885,139,814,011	1,913,185,902,493	849,935,999,603	1,874,792,777,527

(1) High-rise residential area, commercial combining office services at No. 68 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 consolidated 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/QD-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
- Construction in progress	246,805,389,653	246,805,389,653	240,890,095,430	240,890,095,430
Project No. 6-8 Chua Boc (1)	241,618,473,363	241,618,473,363	237,054,280,770	237,054,280,770
The residential area project in Da Ninh Village, Dong Thinh Commune, Dong Son District (2)	5,186,916,290	5,186,916,290	3,835,814,660	3,835,814,660
- Major maintenance	9,043,614,828	9,043,614,828	66,000,000	66,000,000
Rehabilitation of the BOT 71 Project	8,835,274,828	8,835,274,828	66,000,000	66,000,000
Fire prevention and firefighting system repairs at the Corporation's head office	208,340,000	208,340,000	-	-
	255,849,004,481	255,849,004,481	240,956,095,430	240,956,095,430

(1) The incurred costs have been allocated to the item "Construction in progress" on the consolidated statement of financial position as at 30 June 2026 corresponding to the property area which the owner use for making commercial and leasing floors on a total area including: land rental, registration fee, interest expense, appraisal, consulting, project management cost... (Detail in Note 09).

(2) This is the balance of the Da Ninh Village Residential Area Construction Investment Project, Dong Thinh Commune Dong Son District (Currently Da Ninh Residential Area, Dong Son Ward, Thanh Hoa Province) according to Decision No. 2773/QD-UBND dated 23 July 2021. Expected construction land area: 3.1 hectares. Total investment capital of the project: 39,881 million VND. Project operation term: 50 years from the date the investor is granted the decision on land allocation, land lease, or change of land use purpose.

- As of 30 June 2026: The project is in the site clearance phase.

11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	1,567,770,594,578	9,061,505,394	31,843,237,655	15,700,777,476	1,624,376,115,103
- 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)	-	(87,100,000)	(6,355,618,519)
Ending balance	1,568,120,902,772	2,792,986,875	33,380,528,564	15,613,677,476	1,619,908,095,687
Accumulated depreciation					
Beginning balance	369,930,390,645	3,564,656,527	17,316,099,631	12,266,037,671	403,077,184,474
- Depreciation in the period	19,785,184,121	385,136,561	1,467,850,392	558,371,051	22,196,542,125
- Liquidation, disposal	-	(1,160,327,059)	-	(87,100,000)	(1,247,427,059)
Ending balance	389,715,574,766	2,789,466,029	18,783,950,023	12,737,308,722	424,026,299,540
Net carrying amount					
Beginning balance	1,197,840,203,933	5,496,848,867	14,527,138,024	3,434,739,805	1,221,298,930,629
Ending balance	1,178,405,328,006	3,520,846	14,596,578,541	2,876,368,754	1,195,881,796,147

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

Assets name	Status during the period	Historical cost	Liquidation/ disposal Value	Amount Received from Liquidation/ disposal
		VND	VND	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: 1,069,852,385,375 VND

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: 28,933,040,233 VND

12. INTANGIBLE FIXED ASSETS

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

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

(*) The value of long-term land use rights at Land 141 Ho Duc Di street, Kim Lien ward, Hanoi City with the total area of 331 m2.

13. INVESTMENT PROPERTIES

a) Investment properties held for lease

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

- Carrying amount of investment properties pledged as collaterals for borrowings at the end of the period: VND 62,124,305,852.

- During the period, rental income from investment properties is VND 10,818,799,766 (Previous period was VND 9,738,499,952).

The investment properties of the Corporation include the garage and kindergarten of the Metropolitan CT36 project; the parking basement and commercial kiosks TM03 of the Project for Housing for Military Officers, Project 4-678; the parking basement of the B6 Giang Vo Reconstruction Project and the land use rights and assets attached to the land at 38 Phung Hung, Phuc La Ward, Ha Dong District, Hanoi, which are used for rental

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 as the end of the accounting period.

14. DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Dispatched tools and supplies	763,375,272	-
- Others	7,352,476,953	5,526,041,234
	8,115,852,225	5,526,041,234
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
- Exploitation rights, surveying fees	2,230,623,532	5,717,483,065
- Real estate consulting and brokerage fees	1,736,389,591	3,197,895,196
- Rehabilitation costs of the BOT 71 Project	5,567,651,843	10,597,325,275
- Land rental	2,129,499,373	2,563,984,109
- Others	13,100,016,861	9,765,757,051
	37,242,506,754	46,327,152,980

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36 Corporation - Joint Stock Company

15. BORROWINGS AND FINANCE LEASE LIABILITIES

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
- Related parties	504,810,444,192	310,502,995,723	268,751,251,542	546,562,188,373
+ Global Housing Development Investment Joint Stock Company (1)	64,000,000,000	135,125,000,000	2,000,000,000	197,125,000,000
+ Mr. Nguyen Dang Hung (Quan Hanh Project) (2)	64,000,000,000	-	2,000,000,000	62,000,000,000
+ Mr. Nguyen Dang Hung (3)		80,125,000,000	-	80,125,000,000
		55,000,000,000	-	55,000,000,000
- Other parties	440,810,444,192	175,377,995,723	266,751,251,542	349,437,188,373
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch (4)	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) (5)	48,959,116,711	-	48,959,116,711	-
+ Tien Phong Commercial Joint Stock Bank - Cau Giay Branch (5)	-	11,826,016,123	-	11,826,016,123
b) Current portion of long-term debts	168,000,000,000	72,760,887,324	168,000,000,000	72,760,887,324
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (8)	168,000,000,000	-	168,000,000,000	-
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (9)	-	44,200,000,000	-	44,200,000,000
+ Military Commercial Joint Stock Bank - Hue Branch (10)	-	28,560,887,324	-	28,560,887,324
	672,810,444,192	383,263,883,047	436,751,251,542	619,323,075,697

	Beginning balance	During		Ending balance
	VND	Increase	Decrease	VND
c) Long-term borrowings	495,074,756,272	322,965,444,738	439,887,981,939	378,152,219,071
- <i>Related parties</i>	111,366,613,494	2,164,065,603	66,639,996,026	46,890,683,071
+ Mr. Nguyen Dang Hung (Quan Hanh Project) (7)	63,677,938,482	-	63,677,938,482	-
+ Mr. Nguyen Dang Hung (QL19 Project) (11)	47,688,675,012	2,164,065,603	2,962,057,544	46,890,683,071
- <i>Other parties</i>	56,660,156,865	320,801,379,135	46,200,000,000	331,261,536,000
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (8)	327,047,985,913	-	327,047,985,913	-
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (9)	56,660,156,865	63,753,393,222	46,200,000,000	74,213,550,087
+ Military Commercial Joint Stock Bank - Hue Branch (10)	-	257,047,985,913	-	257,047,985,913
Amount due for settlement within 12 months	495,074,756,272	322,965,444,738	439,887,981,939	378,152,219,071
Amount due for settlement after 12 months	(168,000,000,000)	(72,760,887,324)	(168,000,000,000)	(72,760,887,324)
	<u>327,074,756,272</u>			<u>305,391,331,747</u>

Detailed information on Short-term borrowings:

Detailed information on Short-term borrowings from banks and credit institutions is as follows:

	Contract No.	Currency	Interest Rate	Maturity	Date due	Loan purpose	Guarantee	VND	
								Ending balance	Beginning balance
Related parties									
Global Housing Development Investment Joint Stock Company (1)	01/2025/HĐVT/T C-36 and Contract Appendix No. 01/2026/PLHĐ/H ĐVT/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/HĐVT/T CT-36 and 04-29/2026/HĐVT/T CT-36	VND	10.0%	3 months	As specified in each debt acknowledgement	For the Company's business operations.	Unsecured	55,000,000,000	-

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	Contract No.	Currency	Interest Rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	
								VND	VND
Others									
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch (4)	Credit facility agreement No. 01/2025/4801927/HDTD/TCT36 dated 03 September 2025	VND	By each debt acknowledgement agreement	As specified in each loan agreement/debt acknowledgement, but not exceeding 9 months	As specified in each debt acknowledgement	For working capital purposes, issuance of guarantees and opening of L/Cs	(ii)	349,437,188,373	440,810,444,192
								337,611,172,250	391,851,327,481
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch (Overdraft) (5)	Overdraft facility agreement No. 01/2025/4801927/HBTC	VND	6.0%	1 year	03/06/2026	To finance temporary short-term working capital shortages arising in the course of business operations		-	48,959,116,711
Tien Phong Commercial Joint Stock Bank - Cau Giay Branch (6)	Credit facility agreement No. 413/2025/HDTD/CGY	VND	By each debt acknowledgement agreement	As specified in each loan agreement/debt acknowledgement, but not exceeding 9 months	As specified in each debt acknowledgement	For working capital purposes and loans to settle payment guarantees issued for construction and installation activities	Unsecured	11,826,016,123	-
								546,562,188,373	504,810,444,192

36 Corporation - Joint Stock Company

(i) Guarantee:

- The borrower's shares in Toan Cau Housing Development Investment Joint Stock Company, with a value of VND 74,000,000,000, representing 20% of its 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.

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36 Corporation - Joint Stock Company

Detailed information on Long-term borrowings:

Detailed information on Long-term borrowings from banks and credit institutions is as follows:

Contract No.	Currency	Interest Rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
							VND	VND
Related parties								
Mr. Nguyen Dang Hung (Quan Hanh Project) (7)	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	46,890,683,071	111,366,613,494
							-	63,677,938,482
Mr. Nguyen Dang Hung (QL19 Project) (11)	VND	As specified in each debt acknowledgement	48 months from the date of the first disbursement	As specified in each debt acknowledgement	Loan for the settlement of payables to contractors performing the BOT National Highway 19 Project (investment phase)	Unsecured	46,890,683,071	47,688,675,012

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36 Corporation - Joint Stock Company

	Contract No.	Currency	Interest Rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
			Rate					VND	VND
Others									
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (8)	Credit Agreement N	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		331,261,536,000	383,708,142,778
								-	327,047,985,913

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36 Corporation - Joint Stock Company

Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Cong Branch (9)	Medium- and long-term USD	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
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36 Corporation - Joint Stock Company

	Contract No.	Currency	Interest Rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
			Rate					VND	VND
Military Commercial	Credit Facility Agreement No.	VND	10.0%	108 months	As specified in each debt acknowledgement	Loan for the settlement of the debt payable to 36 Corporation – JSC arising from the provision of financing for the implementation of the Investment Project for the Rehabilitation and Upgrading of National Highway 19.		257,047,985,913	-
Joint Stock Bank	403096.26.501.42								
– Hue Branch	394931.TD								
(10)									
Amount due for settlement within 12 months									<u>378,152,219,071</u>
Amount due for settlement after 12 months									<u>(72,760,887,324)</u>
									<u>(168,000,000,000)</u>
									<u>305,391,331,747</u>
									<u>327,074,756,272</u>

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).
- (iv) Pursuant to Mortgage Agreement No. 428305.26.501.42394931.BD, the mortgaged collateral comprises the entire Project and all assets pertaining to the Project, including, but not limited to, all property rights, such as the right to implement the Project, toll collection rights, the right to transfer the rights and obligations under the BOT Contract, rights to claim debts and other rights. The total value of the mortgaged collateral is VND 1,185,295,436,000.;
- Pursuant to Mortgage Agreement No. 426078.26.501.42394931.BD dated 26 June 2026, the mortgaged collateral comprises all intellectual property rights and intangible assets associated with the toll collection station facilities, including, but not limited to, insurance benefits and other benefits associated with the Project, under the Investment Project for the Rehabilitation and Upgrading of National Highway 19.

The bank loans are secured by mortgage/pledge agreements entered into with the lenders, and the security interests have been duly registered.

16. TRADE PAYABLES

	Ending balance VND	Beginning balance VND
Short-term		
Related parties	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
Others	415,174,103,035	502,242,394,904
- At Head Office	68,338,519,190	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	31,105,061,781	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	17,122,907,329	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
- At 36.71 BOT Limited Company	16,385,642,992	17,031,527,070
	417,414,658,808	513,745,422,861

17. PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning VND
Short-term		
Related parties		
- Global Housing Development Investment Joint Stock Company	802,901,662	1,376,402,850
Others	521,881,908,467	452,901,939,456
- At Head office	29,586,353,772	46,243,058,952
+ Customers	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	-
- 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	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
	522,684,810,129	454,278,342,306

18. DIVIDEND AND PROFIT PAYABLES

	Ending balance VND	Beginning VND
- Dividend and profit payables	1,161,860	1,161,860
	1,161,860	1,161,860

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36 Corporation - Joint Stock Company

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	37,432,832,701	1,231,882,648	19,675,125,584	9,554,137,990	8,262,330,862
- Corporate income tax	260,350,965	5,722,520,156	4,584,288,367	13,409,763,828	7,288,840,045	3,925,533,775
- Personal income tax	114,568,051	1,029,894,003	622,051,798	1,240,460,617	373,620,321	670,537,454
- 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	3,968,856,560	3,886,466,359	25,674,404	160,540,201
	21,798,639,316	45,249,258,955	19,031,888,597	46,759,939,414	18,358,921,763	14,081,490,585

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 Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

20. ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
Short-term accrued expenses		
- Advance deduction of construction costs and other costs incurred without invoices:	1,136,696,035	8,911,463,187
+ <i>Sat - Phu Irrigation Canal Dredging and Reinforcement Project</i>	-	5,611,989,987
+ <i>Cao Ngoi Lake - Tuyen Quang</i>	-	3,299,473,200
- Other accrued expenses	3,818,591,391	3,477,559,039
	4,955,287,426	12,389,022,226

21. OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term payables		
- 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	283,615,557,276	271,549,817,004
<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>	7,719,272,674	7,925,494,591
<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>	26,329,819,660	29,636,803,780
<i>At 36.71 BOT Limited Company</i>	4,737,301,538	2,163,898,104
	286,246,639,316	275,026,669,095

	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	64,237,081,750	72,398,654,968
+ 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
+ At Head office	57,040,925,979	61,202,499,197
	571,419,755,984	703,406,034,644
c) 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.

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36 Corporation - Joint Stock Company

22. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	Non-Controlling Interest	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of the previous year	1,037,450,670,000	941,932,986	18,306,372,388	62,114,522,364	-	1,118,813,497,738
Profit for previous period	-	-	-	26,639,982,180	2,660	26,639,984,840
Other increase	-	-	-	-	19,541,690,000	19,541,690,000
Profit distribution	-	-	-	(42,227,646,141)	-	(42,227,646,141)
Ending balance of the previous period	1,037,450,670,000	941,932,986	18,306,372,388	46,526,858,403	19,541,692,660	1,122,767,526,437
Beginning balance of current year	1,037,450,670,000	941,932,986	18,306,372,388	46,526,858,403	19,541,692,660	1,122,767,526,437
Profit for current period	-	-	-	18,858,509,452	(2,813,852)	18,855,695,600
Other increase	-	-	-	144,763,119	-	144,763,119
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	62,858,178,882	19,538,878,808	1,139,096,033,064

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-KTHHDT. The Project is continuing to complete the necessary legal procedures to be eligible for commencement of construction in 2026.

22. OWNER'S EQUITY

b) Details of Contributed capital

	Ending balance	Rate	Beginning	Rate
	VND	%	VND	%
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	1,037,450,670,000	100

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

	This period	Previous period
	VND	VND
Owner's contributed capital		
- At the beginning of 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
Distributed dividends and profit	-	-
- Estimated dividend payment from this period's profit	1,161,860	-

d) Share

	Ending balance	Beginning balance
	VND	VND
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

f) The Corporation's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment funds	18,306,372,388	18,306,372,388
- Other reserves	-	-
	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 Dac 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 Contract No. 1125/2025/HĐTMB/TCT36-HHDT dated 31 December 2024 for the lease of premises and land-attached assets at No. 38 Phung Hung Street, 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 Contract No. 2112/2025/HĐTMB/TCT36-ĐVT dated 25 December 2024 for the lease of a two-storey building for business purposes at No. 38 Phung Hung Street, Ha Dong Ward, Hanoi, with a first-floor area of 160 m².
- The Corporation entered into a Motor Vehicle Lease Agreement with BOT 36.71 Company Limited under Contract No. 087/HĐKT-TCT36-36.71 dated 8 July 2018 for the lease of a Toyota Fortuner passenger vehicle, registration plate No. 29KT-100.03.
- The Corporation entered into an Office Lease Agreement with Thuan Phu Investment and Construction Joint Stock Company under Contract No. 3005/2025/HĐKD/TCT36-TP dated 30 May 2025 for the lease of part of the seventh floor of a nine-storey building at No. 141 Ho Dac Di Street, 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/HĐKD/TCT36-PG dated 1 October 2025 for the lease of the third floor of an eight-storey building at No. 1075 Giai Phong Street, Hoang Mai Ward, Hanoi, with an area of 330 m².

b) Operating leased assets

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

Land's name/ location	Lease purpose	Area (m ²)	Lease Term	Lease Term
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	Annual payment
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	Annual payment
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	Annual payment
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	Annual payment
Quynh Thang Commune, Nghe An Province	Quarrying for construction	30,565	Until 25 September 2028	Annual payment
Vinh Phu Ward, Nghe An Province	The headquarters	1,558	Until 28 December 2047	Bank transfer

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, Hanoi.

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.

24. REVENUE FROM SALES OF GOODS AND PROVISION 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	10,858,310,822	10,459,167,118
Revenue from construction services	262,213,360,867	395,614,039,338
Revenue from BOT activities	100,213,836,111	91,501,926,851
Revenue from real estate business	41,765,867,574	316,672,099,586
	441,097,405,874	815,160,504,401

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	4,454,889,058
Cost of construction services	255,671,042,651	387,965,380,169
Cost of BOT activities	25,687,165,543	23,043,082,787
Cost of real estate business	36,678,236,150	307,311,627,573
	349,442,755,311	723,640,760,977
In which: Purchase from related parties (Detailed in Note 40)	219,073,400	8,796,774,640

26. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	3,222,038,264	3,110,612,604
	3,222,038,264	3,110,612,604

27. FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	29,735,681,024	43,300,933,082
Provision for investment losses	7,396,974,278	10,206,051,444
	37,132,655,302	53,506,984,526

28. SELLING EXPENSES

	This period	Previous period
	VND	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 EXPENSE

	This period	Previous period
	VND	VND
Labour expenses	14,883,062,804	14,862,138,261
Depreciation expenses	4,956,919,777	4,635,978,172
Tax, Charge, Fee	52,672,704	6,000,000
Expenses of outsourcing services	1,801,610,687	1,278,255,374
Other expenses in cash	11,390,141,200	10,507,651,909
Other decreases in general and administrative expenses	(2,458,551,940)	-
- Reversal of allowances	(2,458,551,940)	-
	30,625,855,232	31,290,023,716

30. OTHER INCOME

	This period	Previous period
	VND	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	13,192,043	930,068,499
	1,572,408,568	26,036,869,145

(*) Compensation received during the period in relation to the legal proceedings concerning the construction works for the foundation, basement and superstructure of the Westa high-end building project at No. 104 Tran Phu Street, Ha Dong District, Hanoi, for which Coma 18 Joint Stock Company is the investor (Details in Note 36).

31. OTHER EXPENSES

	This period	Previous period
	VND	VND
Fines	-	2,956,062,211
Others	35,692,695	2,044,397
	35,692,695	2,958,106,608

32. CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Current corporate income tax expense in parent company	4,622,632,859	6,778,095,280
Total current corporate income tax expense	4,622,632,859	6,778,095,280

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

	Ending balance	Beginning
	VND	VND
- Deferred income tax assets related to deductible temporary differences	421,332,241	526,375,779
Deferred income tax assets	421,332,241	526,375,779

b) Deferred income tax liabilities

	Ending balance VND	Beginning VND
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary differences	392,102,003	392,102,003
Deferred income tax liabilities	392,102,003	392,102,003

c) Deferred corporate income tax expense

	This period VND	Previous period VND
- Deferred corporate income tax expense arising from taxable temporary differences	(57,895,400)	-
- Deferred corporate income tax income arising from deductible temporary differences	124,594,446	(87,803,289)
	66,699,046	(87,803,289)

d) Deferred corporate income tax at the Subsidiary

(*) Tax loss carryforwards can be offset against future taxable income for up to 5 consecutive years from the year immediately following the year in which the loss was incurred. The actual amount of losses carried forward to subsequent years for tax purposes will depend on examination and approval by the tax authorities and may differ from the amounts presented in the financial statements. Estimated tax losses available for offset against future taxable income of 36.71 BOT Company Limited are as follows:

The year in which non-deductible loan interest costs arise	Inspection status of tax authorities	Amount of tax loss incurred VND	Amount of tax loss utilized up to 30 June 2026 VND	Amount of tax loss carried forward to the subsequent tax period VND
2020	Inspected	17,769,727,767	17,769,727,767	14,706,390,579
2021	Inspected	18,904,449,173	18,904,449,173	18,904,449,173
2022	Inspected	-	-	-
2023	Not inspection	5,241,647,946	5,110,071,991	131,575,955
2024	Not inspection	-	-	-
2025	Not inspection	-	-	-

As at 30 June 2026, BOT 36.71 Company Limited had fully utilized its tax losses. As in previous years, the Company was uncertain about the utilization of these tax losses; therefore, no deferred corporate income tax asset was recognized in respect of these tax losses.

34. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Corporation are calculated as follows::

	This period	Previous period
	VND	VND
Net profit after tax	18,858,509,452	23,805,557,679
Profit distributed to common shares	18,858,509,452	23,805,557,679
Average number of outstanding common shares in circulation in the period	103,745,067	103,745,067
Basic earnings per share	182	229

The Corporation has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2026, the Corporation dose not have shares with dilutive potential for earnings per share.

35. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	261,574,395,376	338,780,070,361
Labour expenses	19,398,269,992	71,856,626,397
Depreciation expenses	25,601,185,031	23,565,789,152
Provision/Reversal expenses	(2,458,551,940)	10,206,051,444
Expenses of outsourcing services	13,780,066,556	60,612,627,298
Other expenses in cash	9,339,318,793	33,093,693,933
Increase/decrease in work in progress and finished goods	32,024,668,506	-
Cost of merchandise sold	26,046,030,500	-
	385,305,382,814	538,114,858,585

36. FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Corporation may face risks include: 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. The 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 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	144,018,217,052	-	-	144,018,217,052
Trade and other receivables	344,907,844,962	4,601,959,203	-	349,509,804,165
Loans	87,809,077,166	-	-	87,809,077,166
	576,735,139,180	4,601,959,203	-	581,337,098,383
As at 01/01/2026				
Cash and cash equivalents	264,674,246,743	-	-	264,674,246,743
Trade and other receivables	502,163,030,112	4,492,405,490	-	506,655,435,602
Loans	80,412,102,888	-	-	80,412,102,888
	847,249,379,743	4,492,405,490	-	851,741,785,233

Liquidity Risk

Liquidity risk is the risk that the Corporation may encounter difficulties in meeting its financial obligations when they become payable due to insufficient funds. The Corporation's liquidity risk mainly arises from differences in the maturity dates of its financial assets and financial 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	619,323,075,697	305,391,331,747	-	924,714,407,444
Trade and other payables	703,661,298,124	571,419,755,984	-	1,275,081,054,108
Accrued expenses	4,955,287,426	-	-	4,955,287,426
	1,327,939,661,247	876,811,087,731	-	2,204,750,748,978
As at 01/01/2026				
Borrowings and debts	672,810,444,192	327,074,756,272	-	999,885,200,464
Trade and other payables	788,772,091,956	703,406,034,644	-	1,492,178,126,600
Accrued expenses	12,389,022,226	-	-	12,389,022,226
	1,473,971,558,374	1,030,480,790,916	-	2,504,452,349,290

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

37. OTHER INFORMATION

a) As at the date of preparation of the consolidated financial statements, the Corporation is involved in 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 Consolidated 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 Consolidated 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 Consolidated 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.

d) According to Resolution No. 39/NQ-HĐQT dated December 30, 2019 and Resolution No. 25/NQ-HĐQT dated December 16, 12, 2020 of the Board of General Directors, the Corporation will 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 of 30 June 2026, the Corporation has not yet made the above capital contribution.

Pursuant to Decision No. 36/QĐ-HĐQT dated 22 June 2026 issued by the Board of Directors, the Corporation is expected to 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.

e) 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.

f) BOT 36.71 Company Limited incurred interest expenses in 2021 and 2022 from related party transactions with the Corporation with a total interest expense of VND 158,003,567,636. Hanoi Tax Department issued Official Letter No. 22240/CTHN-TTHT dated June 22, 2021, requesting the General Department of Taxation regarding the interest expenses of BOT project enterprises with related party relationships. However, up to the time of preparing this report, it has not yet received an official guidance document from the General Department of Taxation. The Hanoi Tax Department's inspection team has recorded the interest expenses according to the Company's report and will prepare a supplementary appendix for handling according to regulations after receiving guidance from the General Department of Taxation if related tax obligations arise.

38. 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 Consolidated Financial Statements.

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

	Construction	Real estate business	Build - Operate - Transfer	Others	Grand Total
	VND	VND	VND	VND	VND
Net revenue from sales to external customers	262,213,360,867	41,765,867,574	100,213,836,111	36,904,341,322	441,097,405,874
Net revenue from transactions with other	255,671,042,651	36,678,236,150	25,687,165,543	31,406,310,967	349,442,755,311
Profit from business	6,542,318,216	5,087,631,424	74,526,670,568	5,498,030,355	91,654,650,563
The total cost of acquisition of fixed assets					-
Segment assets	1,144,867,799,818	786,573,764,925	1,053,936,705,536	214,453,764,663	3,199,832,034,942
Unallocated assets	-	-	-	-	3,895,981,134,183
Total assets	1,144,867,799,818	786,573,764,925	1,053,936,705,536	214,453,764,663	3,895,981,134,183
Segment liabilities	1,242,779,081,120	548,900,867,722	57,111,083,293	2,631,082,040	1,851,422,114,175
Unallocated liabilities	-	-	-	-	2,756,885,101,119
Total liabilities	1,242,779,081,120	548,900,867,722	57,111,083,293	2,631,082,040	2,756,885,101,119

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.

40. TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Corporation are as follows:

Related parties	Relationship
36.55 Joint Stock Company	Associated company
Dong Tan TMT Company Limited	Associated company
Global Housing Development Investment Joint Stock Company	Associated company
Truong Loc Construction & Trading Joint Stock Company	Subsidiary company
Anh Quan Transport and Trading Joint Stock Company	The company has capital contributed by Mr. Nguyen Dang Ngo - brother of the Corporation's BOD
Vcapital Investment and Technology Joint Stock Company	Legal Representative: Mr. Nguyen Hai Dang - Son-in-law of the Corporation's BOD Chairman
Mr. Nguyen Van Hien	Brother of the Corporation's BOD Chairman
Mr. Nguyen Dang Hung	Brother of the Corporation's BOD Chairman
Ms. Nguyen Thi Thu Ha	Daughter of the Corporation's BOD Chairman
The members of the Board of Directors, the Board of Management, the Board of Supervision/Audit Committee	

In addition to the information with related parties presented in the above Notes, during the period the Corporation has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Purchase	219,073,400	8,796,774,640
Anh Quan Transport and Trading Joint Stock Company	219,073,400	8,796,774,640

	Position	This period	Previous period
		VND	VND
Remuneration of key management persons			
Remuneration of the Board of Directors			
- Nguyen Dang Giap	Chairman (Re-appointed on 21 May 2026)	120,000,000	120,000,000
- Vo Van Ba	Member (Appointed on 21 May 2026)	13,333,333	-
- Bui Quang Bat	Member (Appointed on 21 May 2026)	13,333,333	-
- Vu Xuan Sac	Independent Member (Appointed on 21 May 2026)	26,666,667	-
- Nguyen Dang Thuan	Member (Dismissed on 21 May 2026)	46,666,667	60,000,000
- Dang Thanh The	Member (Appointed on 21 May 2026)	120,000,000	80,000,000
- Mai Thuy Dung	Member (Dismissed on 21 May 2026)	46,666,667	60,000,000
- Tran Thai Binh	Member (Dismissed on 21 May 2026)	46,666,667	60,000,000
		433,333,334	380,000,000

Salary, reward of Legal representative and the other managers

- Nguyen Dang Giap	Chairman	626,305,024	623,478,996
- Bui Quang Bat	General Director	490,339,510	482,449,367
- Nguyen Dang Thuan	Vice General Director	304,607,394	238,986,033
- Nguyen Dang Trung	Vice General Director	304,607,394	224,799,406
- Tran Thai Binh	Vice General Director	313,607,394	300,232,539
- Vo Van Ba	Vice General Director	304,607,394	224,799,406
		2,344,074,111	2,094,745,747

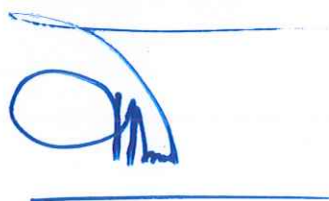
41. COMPARATIVE FIGURES

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 consolidated financial position, consolidated operating results and consolidated cash flow of Company during the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated 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, 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/TT-BTC. 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 accounting period from January 1, 2025 to December 31, 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
a) Statement of Financial Position						
100	ASSETS	2,204,585,399,321	100	A. ASSETS	2,213,482,031,581	
120	I. Short-term investments	98,365,773,162	120	I. Short-term investments	160,574,431,628	
123	1. Held-to-maturity investments	98,365,773,162	123	1. Short-term held-to-maturity investments	170,780,483,072	Reclassification, change in code and amount
			124	2. Allowance for short-term impairment of held-to-maturity investments	(10,206,051,444)	Reclassification, change in code and amount
130	II. Short-term receivables	811,238,594,370	130	II. Short-term receivables	757,926,568,164	
135	1. Short-term loan receivables	70,206,051,444				
136	2. Other short-term receivables	79,381,235,291	135	3. Other short-term receivables	86,069,209,085	Restatement, code change/ value change
137	3. Allowance for short-term doubtful debts	(14,867,090,384)	136	4. Allowance for short-term doubtful debts	(4,661,038,940)	Reclassification, change in code and amount
280	TOTAL ASSETS	<u>4,130,713,362,033</u>	280	TOTAL ASSETS	<u>4,139,609,994,293</u>	

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the accounting period from January 1, 2025 to December 31, 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
300	C. LIABILITIES	3,011,457,247,805	300	C. LIABILITIES	3,016,842,467,856	
310	I. Current Liabilities	1,980,584,354,886	310	I. Current Liabilities	1,985,969,574,937	
			313	1. Dividend and profit payables	1,161,860	Reclassification, change in code and amount
319	1. Other short-term payables	269,642,610,904	320	2. Other short-term payables	275,026,669,095	Reclassification, change in code and amount
400	D. OWNER'S EQUITY	1,119,256,114,228	400	D. OWNER'S EQUITY	1,122,767,526,437	
430	Non-business funds and other funds	(3,511,412,209)				Reclassification, change in code and amount
431	1. Non-business funds	(3,511,412,209)				
440	TOTAL CAPITAL	4,130,713,362,033	440	TOTAL CAPITAL	4,139,609,994,293	
	b) Statement of Income			b) Statement of Income		
22	7. Financial expense	70,246,651,530	23	8. Financial expenses	53,506,984,526	Reclassification, change in code and amount
26	10. General and administrative expenses	93,991,827,049	26	9. General and administrative expenses	31,290,023,716	Reclassification, change in code and amount

