Interim Separate Financial Statements

HUNG THINH INCONS JOINT STOCK COMPANY

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

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Hung Thinh Incons Joint Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Hung Thinh Incons Joint Stock Company, formerly Hung Thinh Design – Construction Company Limited, operates under Business Registration Certificate No. 4102056613 dated 7 December 2007 issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City), then adjusted to Business Registration Certificate No. 0305371707 dated 28 August 2010 and its amendments.

The Company's head office is located at 53 Tran Quoc Thao, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

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

Board of Directors:

Mr. Nguyen Dinh Trung	Chairman	
Mr. Truong Van Viet	Standing Vice-chairman	
Mr. Tran Quoc Van	Member	
Mr. Phan Thanh Tung	Independent Member	Appointed on 26 June 2026
Mr. Nguyen Hoai Thanh	Independent Member	Appointed on 26 June 2026
Mrs. Do Thi Lien Chi	Independent Member	Resigned on 26 June 2026
Mr. Dang Van Vu Duy	Independent Member	Resigned on 26 June 2026

Board of Management:

Mr. Truong Van Viet	General Director
Mr. Tran Tien Thanh	Deputy General Director
Mr. Tran Quoc Dung	Deputy General Director

Audit Committee:

Mr. Phan Thanh Tung	Chairman	Appointed on 26 June 2026
Mrs. Do Thi Lien Chi	Chairman	Resigned on 26 June 2026
Mr. Tran Quoc Van	Member	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Separate Financial Statements is Mr. Truong Van Viet – General Director.

AUDITORS

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

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

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

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

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

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

Other commitments

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

On behalf of the Board of Management

M.S.D.N: 0305371707 C.T.C.P
CÔNG TY CỔ PHẦN HƯNG THỊNH INCONS
THÀNH PHỐ HỒ CHÍ MINH

Truong Van Viet
General Director

Approved, 28 August 2026

No.: 280826.020/BCTC.FIS2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: The shareholders, Board of Directors and Board of Management
Hung Thinh Incons JSC

We have reviewed the Interim Separate Financial Statements of Hung Thinh Incons JSC ("the Company") prepared on 28 August 2026, from page 05 to page 41, including Interim Separate Statement of financial position as at 30 June 2026, Interim Separate Statement of income, Interim Separate Statement of cash flows for the six-month period then ended and Notes to the Interim Separate Financial Statements.

Board of Management's Responsibility

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

Auditor's Responsibility

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

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Hung Thinh Incons JSC 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 Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements.

AASC Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Do Manh Cuong
Deputy General Director
Registered Auditor No. 0744-2023-002-1

Hanoi, 28 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code		ASSETS	Note	30/06/2026 VND	01/01/2026 VND (Restatement)
100	**A.**	**CURRENT ASSETS**		**6,055,228,435,082**	**6,214,164,041,697**
110	**I.**	**Cash and cash equivalents**		**18,736,384,626**	**67,227,126,380**
111	1.	Cash	3	18,736,384,626	67,227,126,380
120	**II.**	**Short-term investments**	**4**	**-**	**18,857,487,429**
123	1.	Short-term held-to-maturity investments		-	18,857,487,429
130	**III.**	**Short-term receivables**		**5,390,294,568,316**	**5,488,233,783,002**
131	1.	Short-term trade receivables	5	2,514,646,874,562	2,533,367,390,755
132	2.	Short-term advances to suppliers	6	2,065,112,992,664	2,238,115,907,108
135	3.	Other short-term receivables	7	837,564,873,408	743,782,829,957
136	4.	Allowance for short-term doubtful debts	8	(27,030,172,318)	(27,032,344,818)
140	**IV.**	**Inventories**		**547,059,469,504**	**522,689,075,748**
141	1.	Inventories	9	547,059,469,504	522,689,075,748
160	**V.**	**Other current assets**		**99,138,012,636**	**117,156,569,138**
161	1.	Short-term deferred expenses		5,906,250	13,343,750
162	2.	VAT deductibles		99,122,550,634	107,482,935,517
163	3.	Short-term taxes and other receivables from the State budget	14	9,555,752	9,555,752
165	4.	Other short-term assets		-	9,650,734,119
200	**B.**	**NON-CURRENT ASSETS**		**454,532,725,402**	**459,078,017,767**
210	**I.**	**Long-term receivables**		**10,000,000**	**10,000,000**
215	1.	Other long-term receivables	7	10,000,000	10,000,000
220	**II.**	**Fixed assets**	**10**	**19,141,354,502**	**24,048,351,367**
221	1.	Tangible fixed assets		18,728,179,612	23,530,217,811
222		*- Historical cost*		*116,308,013,456*	*117,145,393,456*
223		*- Accumulated depreciation*		*(97,579,833,844)*	*(93,615,175,645)*
227	2.	Intangible fixed assets		413,174,890	518,133,556
228		*- Historical cost*		*1,289,119,800*	*1,289,119,800*
229		*- Accumulated amortisation*		*(875,944,910)*	*(770,986,244)*
260	**III.**	**Long-term investments**	**4**	**434,718,604,900**	**434,718,604,900**
261	1.	Investments in subsidiaries		371,421,661,000	371,421,661,000
263	2.	Equity investments in other entities		63,296,943,900	63,296,943,900
270	**IV.**	**Other non-current assets**		**662,766,000**	**301,061,500**
271	1.	Long-term deferred expenses		662,766,000	301,061,500
280		**TOTAL ASSETS**		**6,509,761,160,484**	**6,673,242,059,464**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(Continued)

Code		CAPITAL	Note	30/06/2026 VND	01/01/2026 VND (Restatement)
300	**C.**	**LIABILITIES**		**5,118,235,854,998**	**5,304,936,723,448**
310	**I.**	**Current liabilities**		**4,167,354,331,754**	**4,308,144,516,195**
311	1.	Short-term trade payables	11	1,222,289,866,432	1,257,198,976,640
312	2.	Short-term prepayments from customers	12	1,455,167,042,795	1,334,801,619,985
313	3.	Dividend and profit payables	15	222,862,800	106,939,693,200
314	4.	Short-term taxes and other payables to State budget	14	14,109,493,336	7,125,927,917
315	5.	Payables to employees		3,564,352,590	7,484,330,979
316	6.	Short-term accrued expenses	13	178,984,072,852	134,147,091,866
320	7.	Other short-term payables	16	7,084,927,114	8,135,405,806
321	8.	Short-term borrowings and finance lease liabilities	18	1,221,724,340,187	1,408,465,588,744
322	9.	Provision for short-term payables	17	19,223,118,919	-
323	10.	Bonus and welfare funds		44,984,254,729	43,845,881,058
330	**II.**	**Non-current liabilities**		**950,881,523,244**	**996,792,207,253**
338	1.	Other long-term payables	16	63,296,943,900	63,296,943,900
339	2.	Long-term borrowings and finance lease liabilities	18	801,500,000,000	908,712,638,226
343	3.	Provision for long-term payables	17	86,084,579,344	24,782,625,127
400	**D.**	**OWNER'S EQUITY**	**19**	**1,391,525,305,486**	**1,368,305,336,016**
411	1.	Contributed capital		891,164,110,000	891,164,110,000
411a		*- Ordinary shares with voting rights*		*891,164,110,000*	*891,164,110,000*
412	2.	Share premium		159,880,860,000	159,880,860,000
418	3.	Development and investment funds		32,093,567,625	31,410,543,422
420	4.	Retained earnings		308,386,767,861	285,849,822,594
420a		*- Retained earnings accumulated to previous year*		*284,028,424,720*	*263,765,373,376*
420b		*- Retained earnings of the current period*		*24,358,343,141*	*22,084,449,218*
440		**TOTAL CAPITAL**		**6,509,761,160,484**	**6,673,242,059,464**

CÔNG TY CỔ PHẦN HƯNG THỊNH INCONS

Preparer	Chief Accountant	General Director
Pham Thi Thuy Nga	**Dinh Ngoc Trien**	**Truong Van Viet**
Preparer	Chief Accountant	General Director

Approved, 28 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

For the period from 01 January 2026 to 30 June 2026

Code		ITEMS	Note	This period VND	Previous period VND (Restatement)
01	**1.**	**Revenue from sales of goods and provision of services**	**20**	**202,540,654,323**	**362,898,710,896**
02	2.	Revenue deductions		-	-
10	**3.**	**Net revenue from sales of goods and provision of services**		**202,540,654,323**	**362,898,710,896**
11	**4.**	**Cost of goods sold**	**21**	**94,731,662,569**	**329,775,879,246**
20	**5.**	**Gross profit from sales of goods and provision of services**		**107,808,991,754**	**33,122,831,650**
21	6.	Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7.	Financial income	22	133,563,989,327	136,613,501,845
23	8.	Financial expense	23	114,761,634,582	93,916,292,284
24		*In which: Borrowing costs*		*114,761,634,582*	*93,916,292,284*
25	9.	Selling expenses	24	80,525,073,136	853,568,086
26	10.	General and administrative expenses	25	15,361,260,075	15,802,860,523
30	**11.**	**Net profit from operating activities**		**30,725,013,288**	**59,163,612,602**
31	12.	Other income	26	1,342,267,568	123,930,825
32	13.	Other expenses	27	1,910,875,557	2,204,084,201
40	**14.**	**Other profit**		**(568,607,989)**	**(2,080,153,376)**
50	**15.**	**Total net profit before tax**		**30,156,405,299**	**57,083,459,226**
51	16.	Current corporate income tax expense	29	5,798,062,158	11,319,858,516
52	17.	Deferred corporate income tax expense		-	-
60	**18.**	**Profit after corporate income tax**		**24,358,343,141**	**45,763,600,710**

CÔNG TY CỔ PHẦN HƯNG THỊNH INCONS

Pham Thi Thuy Nga
Preparer

Dinh Ngoc Trien
Chief Accountant

Truong Van Viet
General Director

Approved, 28 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 June 2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND (Restatement)
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Profit before tax**		**30,156,405,299**	**57,083,459,226**
	2. Adjustments for:			
02	Depreciation and amortization of fixed assets		4,906,996,865	6,210,550,688
03	Allowances and provisions		80,522,900,636	376,628,086
05	(Gains) from investment activities		(511,959,546)	(279,913,313)
06	Borrowing costs		114,761,634,582	93,916,292,284
08	**3. Profit from operating activities before changes in working capital**		**229,835,977,836**	**157,307,016,971**
09	Decrease in receivables		126,410,706,950	548,044,918,896
10	(Increase)/Decrease in inventories		(24,370,393,756)	44,600,444,688
11	Increase/(Decrease) in payables (excluding interest payables/CIT payables)		106,455,037,792	(369,434,258,109)
12	(Increase)/Decrease in deferred expenses		(354,267,000)	1,134,373,200
14	Borrowing costs have been paid		(93,098,332,606)	(83,790,129,159)
15	Corporate income tax paid		(1,610,000,000)	(870,945,650)
20	**Net cash inflow from operating activities**		**343,268,729,216**	**296,991,420,837**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		-	(239,752,000)
22	2. Proceeds from disposals of fixed assets and other long-term assets		272,727,273	-
24	4. Collection of loans and resale of debt instrument of other entities		18,857,487,429	21,440,000,000
25	5. Equity investments in other entities		(10,795,000,000)	(63,296,943,900)
27	6. Interest and dividend received		576,031,511	328,813,949
30	**Net cash flow from investing activities**		**8,911,246,213**	**(41,767,881,951)**
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		167,203,927,546	244,934,798,483
34	2. Repayment of principal		(461,157,814,329)	(564,711,900,612)
36	3. Dividends or profits paid to owners		(106,716,830,400)	-
40	**Net cash flow from financing activities**		**(400,670,717,183)**	**(319,777,102,129)**
50	**Net cash flows in the period**		**(48,490,741,754)**	**(64,553,563,243)**
60	**Cash and cash equivalents at beginning of the year**	3	**67,227,126,380**	**82,028,826,302**
70	**Cash and cash equivalents at the end of the period**	3	**18,736,384,626**	**17,475,263,059**

M.S.D.N: 0305371707 C.T.C.P
CÔNG TY CỔ PHẦN HƯNG THỊNH INCONS
THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	General Director
Pham Thi Thuy Nga	**Dinh Ngoc Trien**	**Truong Van Viet**
Preparer	Chief Accountant	General Director

Approved, 28 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the period from 01 January 2026 to 30 June 2026

1. GENERAL INFORMATION

1.1. Form of ownership

Hung Thinh Incons Joint Stock Company, formerly Hung Thinh Design - Construction Company Limited, operates under Business Registration Certificate No. 4102056613 dated 7 December 2007 issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City), then adjusted to Business Registration Certificate No. 0305371707 dated 28 August 2010 and its amendments.

The Company's head office is located at 53 Tran Quoc Thao, Xuan Hoa Ward, Ho Chi Minh City and representative office at 193B Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.

The Company's shares with the code HTN are listed on the Ho Chi Minh City Stock Exchange ("HCM Stock Exchange") under Decision No. 427/QD-SGDHCM issued by the HCM Stock Exchange on 24 October 2018.

The Company's charter capital is VND 891,164,110,000; equivalent to 89,116,411 shares; with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is: 201 people (as at 01 January 2026: 230 people).

1.2. Business activities

Main business activities of the Company include providing civil and industrial construction services.

1.3. Normal business and production cycle

The Company's normal business and production and business cycle for construction activities is 12 months and for investment in real estate projects is expected to be from 36 months to 60 months.

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

During the period, the events that affected the Interim Separate Financial Statements were as follows:

- Revenue and cost of sales for the period decreased by VND 160.3 billion and VND 235 billion, respectively, compared to the same period last year. This was due to slow project completion progress, acceptance by project owners, and the general state of the real estate market. However, the high gross profit generated from the final settlement of the Khai Vy project—excluding the provision for construction warranty costs recognized under selling expenses—resulted in the Company's gross profit increasing by VND 74.7 billion compared with the same period last year;

- Financial expenses increased by VND 20.8 billion compared to the same period last year, primarily because, in the prior period, the Company recorded a reduction in borrowing costs regarding interest and late-payment interest waived by bondholders upon the repayment of the bond principal;

- Selling expenses increased by VND 79.7 billion year-on-year, driven by the Company's recognition of a warranty provision for the Khai Vy project, which had a high final settlement value;

These fluctuations were the primary reason for the Company's profit after tax decreasing by VND 21.4 billion compared to the same period last year.

1.5. Corporate structure

The Company's member entities are as follows:

No.	Unit's name	Address
1	Head office	53 Tran Quoc Thao, Xuan Hoa Ward, Ho Chi Minh City, Viet Nam
2	Hung Thinh Construction Design Joint Stock Company Branch	E7/211/1A National Highway 50, Binh Hung Commune, Ho Chi Minh City, Vietnam
3	Representative office of Hung Thinh Incons Joint Stock Company in Ho Chi Minh City	193B Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City, Viet Nam

Information about the Company's subsidiaries: details in Note 04.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

The Company 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 Disclosures

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

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 33 of Interim Separate Financial Statements.

2.4. Basis for preparation of the Interim Separate Financial Statements

The Separate Financial Statements are presented based on historical cost principle.

The Separate Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company.

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

2.5. Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of 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 Interim Separate financial statements and the reported amounts of revenues and expenses during the accounting period.

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

- Allowance for bad debts
- Allowance for devaluation of inventory
- Provision for payables
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Classification and allowance of financial investments
- Estimated income tax
- Estimated construction cost

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 Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6. Cash

Cash comprises cash on hand and demand deposits.

2.7. Financial investments

Investments held to maturity comprise term deposits including: Term bank deposits held to maturity to earn profits periodically.

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

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less allowance for devaluation of investments.

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

- Investments in subsidiaries: allowance shall be made based on the Financial Statements of subsidiaries at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.8. Receivables

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

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

2.9. 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, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus 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. Inventory is recorded by perpetual.

The value of work in progress is recorded based on each project that has not been completed or has not recorded revenue, corresponding to the amount of unfinished work 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 their net realizable value.

2.10. Fixed assets

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

Subsequent measurement after initial recognition

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

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate 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:

▸ Machinery, equipment	03 – 10 years
▸ Vehicles, transportation equipment	04 – 08 years
▸ Office equipment and furniture	03 years
▸ Computer software	03 years

2.11. Business Cooperation Contract (BCC)

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

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables.

According to the terms of BCC, profit and loss shall be shared among venturers according to the operating results of BCC. The venturer shall record its share of revenues, expenses and profits in accordance with the BCC's agreement or BCC's annoucement in their own Statement of Income. The venturer in charge of accounting for the BCC shall, on behalf of other venturers, fulfil obligations of the BCC to the State's budget, complete tax finalization and then allocate these obligations to other venturers in accordance with the BCC's agreement.

2.12. Deferred expenses

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

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

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years;
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.13. Payables

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

2.14. Dividend and profit payables

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

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

2.15. Borrowings

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

2.16. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.17. 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: interest expenses, accrued expenses to estimate the cost of goods sold construction, etc. which are recorded as operating expenses of the reporting period.

2.18. Provision for payables

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

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

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

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

The provision for construction warranties is accrued based on a percentage of the construction value, determined by the specific characteristics of each project and the General Director's assessment of the actual warranty duration and costs. Specifically, for revenue generated prior to 1 January 2026, the warranty provision is accrued when the warranty obligation arises; for revenue generated from 1 January 2026, the warranty provision is accrued at the end of the accounting period based on the construction service revenue realized for each project during the period, in accordance with Circular No. 99/2025/TT-BTC.

2.19. Owner's equity

Owner's equity is stated at actually contributed capital of 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 Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.20. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from construction contract

In the case of a construction contract that stipulates when the contractor is paid based on the value of the volume performed, the results of the construction contract performance can be estimated reliably and confirmed by the customer, revenue and costs related to the contract are recognized corresponding to the completed work confirmed by the customer on the invoice.

Contract performance increases and decreases, bonuses and other payments are only included in revenue when agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred whose recovery is reasonably certain. Contract costs are recognised as expenses in the year in which they are incurred.

Revenue from real estate transfer

The revenue from real estate transfer is recognized when most of the risks and benefits associated with ownership of the property are transferred to the buyer.

Financial income

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

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

2.21. Cost of goods sold

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. 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 goods have not been determined as sold.

Cost of construction contract is estimated based on the cost estimate of the Company's construction for each project. Upon contract settlement, any variance between actual cost of sales and previously estimated cost of sales is recognized in the period of settlement.

2.22. Financial expenses

Items recorded into financial expenses comprise are borrowing costs recorded by the total amount arising in the period without offsetting against financial income.

2.23. 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 Company.

2.24. Liquidation or disposal of fixed assets

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

2.25. Corporate income tax

a) Current corporate income tax expenses

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

b) Current corporate income tax rate:

For the accounting period ended 30 June 2026, the Company applied a corporate income tax rate of 20% to taxable income generated from its business activities.

2.26. 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 Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, 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 Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.27. Segment information

Due to the Company's main revenue is providing civil and industrial construction services, the total revenue of other segments accounts for an insignificant proportion compared to the total revenue of the segments, so the Company does not prepare segment reports by business segment and geographical segment.

3. Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
		(Restatement)
Cash on hand	288,987,755	9,128,842
Demand deposits:	18,447,396,871	67,217,997,538
- Tien Phong Commercial Joint Stock Bank	*16,352,281,655*	*48,954,778,819*
- Loc Phat Vietnam Joint Stock Commercial Bank	*105,727,950*	*13,448,266,394*
- Others	*1,989,387,266*	*4,814,952,325*
	18,736,384,626	**67,227,126,380**

4. Financial investments

a) Short-term held-to-maturity investments

	30/06/2026			01/01/2026		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Time deposits	-	-	-	18,857,487,429	18,857,487,429	-
- Vietnam Prosperity Joint Stock Commercial Bank	-	-	-	*18,857,487,429*	*18,857,487,429*	-
	-	**-**	**-**	**18,857,487,429**	**18,857,487,429**	**-**

b) Long-term investments

	30/06/2026			01/01/2026		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries						
Binh Trieu Mechanical and Construction JSC	371,421,661,000	371,421,661,000	-	371,421,661,000	371,421,661,000	-
	371,421,661,000	**371,421,661,000**	**-**	**371,421,661,000**	**371,421,661,000**	**-**
Equity investments in other entities						
TTD Hope Housing Development Co., Ltd (i)	63,296,943,900	63,296,943,900	-	63,296,943,900	63,296,943,900	-
	63,296,943,900	**63,296,943,900**	**-**	**63,296,943,900**	**63,296,943,900**	**-**

(i) The entire investment in TTD Hope Housing Development Co., Ltd. was funded by capital received from Business Cooperation Contract (Note 16.i).

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Detailed information about the Company's subsidiary at 30 June 2026:

Name of subsidiaries	Place of establishment and operation	Rate of interest and voting rights	Principal activities
Binh Trieu Mechanical and Construction Joint Stock Company	207C, Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City, Vietnam	95.24%	Real estate investment and business
TTD Hope Housing Development Co., Ltd.	No. 14/92/263 Lach Tray, Gia Vien Ward, Hai Phong City, Vietnam	15.00%	Real estate investment and business

5. Short-term trade receivables

	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Related parties	**2,167,607,052,348**	**-**	**2,182,692,652,313**	**-**
Khai Thinh Real Estate JSC	623,655,747,036	-	483,205,889,327	-
Tan Van Hoa Construction and Trading JSC	505,233,774,876	-	505,233,774,876	-
Hung Thinh Quy Nhon Service Entertainment JSC	503,150,527,821	-	518,384,527,821	-
Hung Thinh Corporation	311,363,435,122	-	361,934,084,747	-
Kim Cuc Real Estate Investment And Trading JSC	133,890,894,670	-	133,890,894,670	-
BMC Quy Nhon Real Estate Investment and Trading JSC	64,481,146,075	-	131,531,146,075	-
Thuan An Real Estate JSC	13,234,899,623	-	13,234,899,623	-
Gia Dinh Star Investment JSC	8,350,454,331	-	8,350,454,331	-
Minh Tuan Song Ray Tourism JSC	4,246,172,794	-	4,246,172,794	-
Binh Trieu Mechanical and Construction JSC	-	-	22,680,808,049	-
Other parties	**347,039,822,214**	**(8,715,090,093)**	**350,674,738,442**	**(8,715,090,093)**
Linh Dam Real Estate Investment Co.,Ltd.	188,989,505,675	-	188,989,505,675	-
Viet Tam Investment JSC	29,002,497,833	-	28,978,683,833	-
Others	129,047,818,706	(8,715,090,093)	132,706,548,934	(8,715,090,093)
	2,514,646,874,562	**(8,715,090,093)**	**2,533,367,390,755**	**(8,715,090,093)**

6. Short-term advances to suppliers

	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Related parties	**1,037,671,564,732**	**-**	**1,305,447,647,870**	**-**
Hung Thinh Quy Nhon Service Entertainment JSC	785,109,535,539	-	1,080,425,194,572	-
Indec Investment and Construction JSC	129,121,012,998	-	831,437,103	-
Khai Thinh Real Estate JSC	54,750,000,000	-	165,000,000,000	-
Kim Cuc Real Estate Investment And Trading JSC	34,050,742,988	-	34,050,742,988	-
BMC Quy Nhon Real Estate Investment and Trading JSC	25,140,273,207	-	25,140,273,207	-
Hung Thinh Corporation	9,500,000,000	-	-	-
Other parties	**1,027,441,427,932**	**(18,315,082,225)**	**932,668,259,238**	**(18,317,254,725)**
Hung Thinh Furniture JSC	535,489,254,199	-	450,489,254,199	-
INC Infrastructure Development JSC	298,944,865,000	-	298,944,865,000	-
Vietnam Quang Huy Steel Real Estate JSC	13,000,000,000	(13,000,000,000)	13,000,000,000	(13,000,000,000)
Others	180,007,308,733	(5,315,082,225)	170,234,140,039	(5,317,254,725)
	2,065,112,992,664	**(18,315,082,225)**	**2,238,115,907,108**	**(18,317,254,725)**

7. Other receivables

	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
a) Short-term				
Deposit for share transfer (i)	500,000,000,000	-	489,205,000,000	-
Financial compensation receivable (Note 22)	218,657,746,285	-	135,406,617,912	-
Project transfer deposit (ii)	117,490,000,000	-	117,490,000,000	-
Advance	1,355,617,677	-	1,264,652,156	-
Others	61,509,446	-	416,559,889	-
	837,564,873,408	**-**	**743,782,829,957**	**-**
b) Long-term				
Others	10,000,000	-	10,000,000	-
	10,000,000	**-**	**10,000,000**	**-**
c) In which, receivables from related parties				
Hung Thinh Land JSC (i)	500,000,000,000	-	489,205,000,000	-
Hung Thinh Quy Nhon Service Entertainment JSC	83,172,738,493	-	36,346,329,230	-
Tan Van Hoa Construction and Trading JSC	57,672,191,076	-	28,902,183,455	-
Khai Thinh Real Estate JSC	38,763,350,300	-	39,372,751,516	-
Kim Cuc Real Estate Investment And Trading JSC	9,020,160,916	-	8,140,531,207	-
BMC Quy Nhon Real Estate Investment and Trading JSC	6,819,344,375	-	5,570,314,595	-
	695,447,785,160	**-**	**607,537,110,003**	**-**

(i) Deposits made to Hung Thinh Land JSC, a related party, for the transfer of shares in Kim Cuc Real Estate Investment and Trading JSC and Vinh Tien Real Estate JSC under deposit agreements.

(ii) Deposit for the transfer of a part of the Amata Commercial Area project in Long Binh Ward, Dong Nai Province, Vietnam according to Cooperation Contract No. 1110/HD-HTDT signed on 11 October 2023 between the Company and Amata Bien Hoa Urban JSC. As at 30 June 2026, the partner company is still in the process of completing the project's legal procedures for the transfer.

8. Doubtful debts

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables	8,715,090,093	-	8,715,090,093	-
+ Kim Tam Hai JSC	*8,620,506,122*	-	*8,620,506,122*	-
+ Other	*94,583,971*	-	*94,583,971*	-
Prepayments to suppliers	18,315,082,225	-	18,317,254,725	-
+ Casa Bella Company Ltd.	*2,594,772,000*	-	*2,594,772,000*	-
+ Vietnam Quang Huy Steel Real Estate JSC	*13,000,000,000*	-	*13,000,000,000*	-
+ Others	*2,720,310,225*	-	*2,722,482,725*	-
	27,030,172,318	**-**	**27,032,344,818**	**-**

9. Inventories

	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Raw material	-	-	844,010,564	-
Work in progress (i)	547,059,469,504	-	521,845,065,184	-
	547,059,469,504	**-**	**522,689,075,748**	**-**

(i) Details of the costs of construction in progress are presented as follows:

	30/06/2026	01/01/2026
	VND	VND
Dai Phu Project	130,339,793,397	126,066,343,324
Thi Sach - Vung Tau Pearl Project	102,459,269,097	68,496,498,950
BMC Quy Nhon Project	39,985,734,791	37,904,053,522
Other Projects	274,274,672,219	289,378,169,388
	547,059,469,504	**521,845,065,184**

10. Fixed assets ("FA")

	Tangible FA				Intangible FA
	Machinery and equipment	Vehicles equipment	Management equipment	**Total**	**Computer software**
	VND	VND	VND	**VND**	**VND**
Historical cost					
As at 01/01/2026	110,588,151,452	4,197,598,694	2,359,643,310	**117,145,393,456**	**1,289,119,800**
Liquidating, disposal	-	(837,380,000)	-	**(837,380,000)**	**-**
As at 30/06/2026	**110,588,151,452**	**3,360,218,694**	**2,359,643,310**	**116,308,013,456**	**1,289,119,800**
Accumulated depreciation					
As at 01/01/2026	87,118,141,948	4,137,390,387	2,359,643,310	**93,615,175,645**	**770,986,244**
Depreciation / amortization	4,780,788,197	21,250,002	-	**4,802,038,199**	**104,958,666**
Liquidating, disposal	-	(837,380,000)	-	**(837,380,000)**	**-**
As at 30/06/2026	**91,898,930,145**	**3,321,260,389**	**2,359,643,310**	**97,579,833,844**	**875,944,910**
Net carrying amount					
As at 01/01/2026	23,470,009,504	60,208,307	-	**23,530,217,811**	**518,133,556**
As at 30/06/2026	**18,689,221,307**	**38,958,305**	**-**	**18,728,179,612**	**413,174,890**

Cost of fully depreciated tangible fixed assets and amortized intangible fixed assets but still in use respectively at the end of the period: VND 49,662,966,234 and VND 659,367,800.

11. Short-term trade payables

	30/06/2026	01/01/2026
	VND	VND
Related parties	**30,208,625,349**	**30,595,658,608**
Indec Investment and Construction JSC	29,032,776,732	29,433,176,732
Hung Thinh Cam Ranh One Member Limited Liability Company Branch	209,856,000	209,856,000
Hung Thinh Corporation	181,374,064	181,374,064
Vinh Tien Real Estate JSC	82,500,000	82,500,000
Doi Dua - Hoan My Trading and Service JSC	61,163,353	47,796,612
Hung Thinh Hospitality JSC	640,955,200	640,955,200
Other parties	**1,192,081,241,083**	**1,226,603,318,032**
Hai Dang Thai Binh Trading Construction JSC	133,646,322,843	133,493,139,919
Saigon Polytechnic Construction JSC	104,849,834,686	104,849,834,686
Thanh Vinh Construction Service Trading JSC	72,445,642,485	73,003,748,674
Others	881,139,441,069	915,256,594,753
	1,222,289,866,432	**1,257,198,976,640**

12. Short-term prepayments from customers

	30/06/2026	01/01/2026
	VND	VND
Related parties	**1,431,979,832,795**	**1,314,696,913,985**
Hung Thinh Quy Nhon Service Entertainment JSC	905,129,017,219	803,299,017,219
H.B.C Investment and Service JSC	274,744,865,000	274,744,865,000
Dai Phuc Co.,Ltd.	112,898,194,795	112,898,194,795
Doi Dua - Hoan My Trading and Service JSC	103,933,341,000	119,220,762,502
Khai Thinh Real Estate JSC	34,432,420,456	-
Hung Thinh Corporation	401,780,250	63,682,200
Khai Huy Quan JSC	193,776,300	68,526,000
Gia Dinh Star Investment JSC	124,543,575	33,799,275
Thuan Thanh Phat Trading Construction Co.,Ltd.	121,894,200	121,894,200
Minh Tuan Song Ray Tourism JSC	-	4,246,172,794
Other parties	**23,187,210,000**	**20,104,706,000**
	1,455,167,042,795	**1,334,801,619,985**

13. Short-term accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Construction in progress accrued expense	61,373,258,466	37,806,841,703
Accrued interest expenses	117,610,814,386	95,947,512,410
Others	-	392,737,753
	178,984,072,852	**134,147,091,866**

14. Taxes and other payables to the State budget

	01/01/2026		Movement		30/06/2026	
	Receivables	Payables	Actual payment	Payables	Receivables	Payables
	VND	VND	VND	VND	VND	VND
VAT	-	-	432,256,651	432,256,651	-	-
Corporate income tax	9,555,752	6,793,893,935	1,610,000,000	5,798,078,158	9,555,752	10,981,972,093
Personal income tax	-	331,733,517	556,469,083	3,093,306,939	-	2,868,571,373
Others	-	300,465	9,027,294	267,676,699	-	258,949,870
	9,555,752	**7,125,927,917**	**2,607,753,028**	**9,591,318,447**	**9,555,752**	**14,109,493,336**

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

15. Dividend and profit payables

	30/06/2026	01/01/2026
	VND	VND (Restatement)
Dividends and profits payable	222,862,800	106,939,693,200
	222,862,800	**106,939,693,200**

According to the Resolution of the Annual General Meeting of Shareholders No. 01/2022/NQ-DHDCD dated 5 June 2022, the Company's shareholders approved the payment of 2021 cash dividends at 12% of the par value of common shares. On 11 October 2022, the Company's Board of Directors issued Resolution No. 09/NQ-HDQT/2022 on closing the list of shareholders and the time for dividend payment on 25 November 2022. From 2022, the dividend payment time has been adjusted annually by the Board of Directors, with the most recent extension being until 01 July 2026. On 24 June 2026, the Company paid this dividend to shareholders. The outstanding dividend payable balance as of 30 June 2026, represents the amount due to shareholders who had not yet received payment because they had not registered for securities depository services.

16. Other payables

	30/06/2026	01/01/2026
	VND	VND (Restatement)
a) Short-term		
Social insurance, health insurance, unemployment insurance and trade union	5,877,640,303	6,799,388,868
Others	1,207,286,811	1,336,016,938
	7,084,927,114	**8,135,405,806**
b) Long-term		
Capital contribution received under an Investment Cooperation Contract (i)	63,296,943,900	63,296,943,900
	63,296,943,900	**63,296,943,900**

(i) This is an investment cooperation between the Company and an individual, according to the Business Cooperation Contract No. 26/0624/HDHT dated 26 June 2024 and the adjusted appendix, with the purpose of contributing capital to TTD Hope Housing Development Co., Ltd. (Note 4b) to implement the Social Housing Project in Cau Rao 2 Urban Area, Hai Phong City. Total cooperation capital is VND 63,296,943,900 and all contributed by individual partners. The term of the Contract is according to the implementation and operation period of the project. The cooperation profit is divided among the parties from the profits of implementation and business project.

17. Provisions for payables

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Provision for construction warranties	19,223,118,919	-
	19,223,118,919	**-**
b) Long-term		
Provision for construction warranties	86,084,579,344	24,782,625,127
	86,084,579,344	**24,782,625,127**

18. Borrowings and finance lease liabilities

	01/01/2026	Movement		30/06/2026
	Book value	Increase	Decrease	Book value
	VND	VND	VND	VND
a) Short-term				
Short-term loans	***1,328,965,588,744***	***167,203,927,546***	***274,445,176,103***	***1,221,724,340,187***
Joint Stock Commercial Bank for Investment and Development of Vietnam - North Saigon Branch (1)	508,667,590,536	38,914,351,651	50,391,126,679	497,190,815,508
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch (2)	346,936,967,746	128,289,575,895	200,193,018,962	275,033,524,679
Loc Phat Vietnam Joint Stock Commercial Bank - Ho Chi Minh Branch (3)	400,000,000,000	-	-	400,000,000,000
Tien Phong Commercial Joint Stock Bank - Nguyen Oanh Branch (4)	49,500,000,000	-	-	49,500,000,000
Orient Commercial Joint Stock Bank - Tan Binh Branch	23,861,030,462	-	23,861,030,462	-
Proportion of long-term loans	***79,500,000,000***	-	***79,500,000,000***	-
Vietnam Prosperity Joint Stock Commercial Bank - Ben Thanh Branch	79,500,000,000	-	79,500,000,000	-
	1,408,465,588,744	**167,203,927,546**	**353,945,176,103**	**1,221,724,340,187**
b) Long-term				
Vietnam Prosperity Joint Stock Commercial Bank - Ben Thanh Branch	79,500,000,000	-	79,500,000,000	-
Tien Phong Commercial Joint Stock Bank - Nguyen Oanh Branch (5)	908,712,638,226	-	107,212,638,226	801,500,000,000
	988,212,638,226	**-**	**186,712,638,226**	**801,500,000,000**
Maturity within next 12 months	(79,500,000,000)	-	(79,500,000,000)	-
Maturity after 12 months	**908,712,638,226**			**801,500,000,000**

18. Borrowings and finance lease liabilities (con't)

a) Details relating to short-term loans:

The Company has the following short-term loans for working capital purposes:

Ref.	Lender	Annual interest rate	Due date	Form of guarantee	30/06/2026 (VND)
1	Joint Stock Commercial Bank for Investment and Development of Vietnam - North Saigon Branch	7.50% - 9.00%	20/04/2026 – 07/12/2026	- Land use rights, house ownership rights and other assets attached to land at No. 146 Nguyen Dinh Chinh, Ward 8, Phu Nhuan District, Ho Chi Minh City owned by Mr. Le Ngoc Trieu; - Land use rights, house ownership rights and other assets attached to land of land plot No. 1581; map sheet No. 45, Land Office, Binh Trung Tay Ward, District 2 (according to 2003 documents); - Term deposit contract with a value of VND 50 billion owned by Khai Thinh Real Estate JSC; - Transportation equipment owned by Hung Thinh Group Corporation; - Land use rights, house ownership rights and other assets attached to land belonging to plots 122 and 124, map sheet 10, Lac Dao Ward, Phan Thiet City, Binh Thuan Province owned by Ms. Tran Thi Minh Tuyet; - Land ownership rights, house ownership rights and assets attached to land belonging to plot 153, map sheet 26, Trung An Commune, Cu Chi District, Ho Chi Minh City owned by Ms. Tran Thi Minh Tuyet; - Land use rights, house ownership rights and other assets attached to land are the mezzanine floors of Block A&B of Bau Sen Apartment in Thang Tam Ward, Vung Tau City, Ba Ria - Vung Tau Province; - 28,570,897 shares held by the Company in Binh Trieu Mechanical and Construction Joint Stock Company (equivalent to 95.24% of Binh Trieu Company's shares).	497,190,815,508

Ref.	Lender	Annual interest rate	Due date	Form of guarantee	30/06/2026 (VND)
2	Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	9.00% - 12.00%	05/08/2026 – 01/03/2027	- Land use rights in Cam Hoa Commune, Cam Loi Commune and Cam Hai Dong Commune, Cam Lam District, Khanh Hoa Province are owned by individuals; - 165 land certificates in Bao Loc, Bao Lam are owned by Mr. Doan Hoai Son and Mr. Nguyen The Bao; - 100,000,000 shares of Hung Thinh Land JSC owned by Hung Thinh Corporation; - 25 land certificates in Bao Loc, Bao Lam are owned by Mr. Nguyen The Bao; - Land use rights in Quang Bang Village, Phi To Commune, Lam Ha District, Lam Dong Province are owned by individuals; - Land use rights in Cam Ranh, Khanh Hoa Province.	275,033,524,679
3	Loc Phat Vietnam Joint Stock Commercial Bank - Ho Chi Minh Branch	12.05%	12/10/2026	- 20,000,000 shares of Hung Thinh Land JSC owned by Ms. Nguyen Thi My Ngoc; - 100,000,000 shares of Hung Thinh Land JSC owned by Hung Thinh Group JSC; - The property rights arising from the Saigon Garden Project of Saigon Garden Resort Real Estate JSC.	400,000,000,000
4	Tien Phong Commercial Joint Stock Bank - Nguyen Oanh Branch	8.80%	28/07/2026 – 26/08/2026	- Land use rights and assets attached to the land at plot No. 159, map sheet No. 17, Tan Thanh 1 village, National Highway 1A, Tam Quan Bac Ward, Hoai Nhon Commune, Binh Dinh Province owned by Hung Thinh Corporation; - The right to recover debts arising from the construction contract No. 0106/2020/HĐTT/HTQN-HTI between the Company and Hung Thinh Quy Nhon Entertainment Services JSC; - Land use rights and assets attached to the land at plots No. 602-603, map sheet No. 59, Thuy Trieu Village, Cam Lam Commune, Khanh Hoa Province, owned by Mr. Tran Trung Chinh.	49,500,000,000
					1,221,724,340,187

18. Borrowings and finance lease liabilities (con't)

b) Details relating to long-term loans:

Ref.	Lender	Annual interest rate	Due date	Form of guarantee	30/06/2026 (VND)
5	Tien Phong Commercial Joint Stock Bank - Nguyen Oanh Branch	9.95% - 12.00%	30/08/2029 – 08/07/2030	- Property rights arising from the Contract for the sale and purchase of 12 commercial service apartments of the Merryland Quy Nhon Commercial Tourism and Entertainment Complex Project in Hai Giang Village, Nhon Hai Commune, Quy Nhon City, Binh Dinh Province between the Company and Hung Thinh Quy Nhon Entertainment Services JSC; - Property rights arising from the sale contract of 33 Bizhouse units (commercial townhouses) in the Merryland Quy Nhon Tourism, Commercial, and Entertainment Complex Project, located in Hai Giang Hamlet, Nhon Hai Commune, Quy Nhon City, Binh Dinh Province; - Property rights arising from the sale contract of 50 tourist apartments in the Melody Quy Nhon Seaside City Apartment Project, located at Nguyen Trung Tin – An Duong Vuong – Chuong Duong Streets, Nguyen Van Cu Ward, Quy Nhon City, Binh Dinh Province. - Property rights arising from the sale and purchase agreement for 79 shophouses within the Merryland Quy Nhon tourism, commercial, and entertainment complex project—located in Hai Giang Village, Nhon Hai Commune, Quy Nhon City, Binh Dinh Province—entered into between the Company and Hung Thinh Quy Nhon Entertainment Services Joint Stock Company.	801,500,000,000
					801,500,000,000

Loans from banks are secured by the mortgage contract/ collaterals/ guarantee with the lender and fully registered as secured transactions (The information on the addresses of the collateral reflects the pre-merger addresses as stated in the original mortgage contract/ collaterals/ guarantee).

19. Owner's equity

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
As at 01/01/2025	**891,164,110,000**	**159,880,860,000**	**30,753,480,378**	**265,517,541,494**	**1,347,315,991,872**
Profit for previous period	-	-	-	45,763,600,710	45,763,600,710
Distribution of profit:	-	-	657,063,044	(1,752,168,118)	(1,095,105,074)
- Investment and development funds	-	-	*657,063,044*	*(657,063,044)*	-
- Bonus and Welfare funds	-	-	-	*(1,095,105,074)*	*(1,095,105,074)*
As at 30/06/2025	**891,164,110,000**	**159,880,860,000**	**31,410,543,422**	**309,528,974,086**	**1,391,984,487,508**
As at 01/01/2026	**891,164,110,000**	**159,880,860,000**	**31,410,543,422**	**285,849,822,594**	**1,368,305,336,016**
Profit for this period	-	-	-	24,358,343,141	24,358,343,141
Distribution of profit:	-	-	683,024,203	(1,821,397,874)	(1,138,373,671)
- Investment and development funds	-	-	*683,024,203*	*(683,024,203)*	-
- Bonus and Welfare funds	-	-	-	*(1,138,373,671)*	*(1,138,373,671)*
As at 30/06/2026	**891,164,110,000**	**159,880,860,000**	**32,093,567,625**	**308,386,767,861**	**1,391,525,305,486**

According to the Resolution of No. 01/2026/NQ/DHDCD dated 26 June 2026, the Company announced its profit distribution of 2025 as follows:

	Ratio	Amount
	%	VND
Net Profit after tax	100	22,767,473,421
Investment and development fund	3	683,024,203
Bonus fund (*)	5	1,138,373,671
Welfare fund (*)	3	683,024,203

(*) In 2025, the Company temporarily allocated to the Bonus and Welfare Fund from the after-tax profit of year ended 2025 with the amount of VND 683,024,203. Accordingly, during the period, the Company allocated the remaining amount of VND 1,138,373,671 to the Bonus and Welfare Fund.

b) Details of Contributed capital

	30/06/2026	Ratio	01/01/2026	Ratio
	VND	%	VND	%
Hung Thinh Corporation	164,375,000,000	18.44	164,375,000,000	18.44
Mr Nguyen Dinh Trung	149,971,500,000	16.83	149,971,500,000	16.83
Hung Thinh Investment JSC	115,000,000,000	12.90	115,000,000,000	12.90
Others	461,817,610,000	51.83	461,817,610,000	51.83
	891,164,110,000	**100.00**	**891,164,110,000**	**100.00**

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 the period	*891,164,110,000*	*891,164,110,000*
At the end of the period	*891,164,110,000*	*891,164,110,000*

d) Share

	30/06/2026	01/01/2026
	Shares	Shares
Quantity of Authorized issuing shares	89,116,411	89,116,411
Quantity of issued shares	89,116,411	89,116,411
- *Common shares*	*89,116,411*	*89,116,411*
Quantity of outstanding shares in circulation	89,116,411	89,116,411
- *Common shares*	*89,116,411*	*89,116,411*

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

20. Revenue from sales of goods and provision of services

	This period VND	Previous period VND
Revenue from construction contracts	202,540,654,323	351,769,536,592
Revenue from real estate business	-	11,129,174,304
	202,540,654,323	**362,898,710,896**
In which, revenue from related parties (Note 32)	**198,482,710,090**	**289,880,613,934**

21. Cost of goods sold

	This period VND	Previous period VND (Restatement)
Cost of construction contract	94,731,662,569	318,540,076,300
Cost of real estate business	-	11,235,802,946
	94,731,662,569	**329,775,879,246**

22. Financial income

	This period VND	Previous period VND
Interest on deposits	274,116,930	313,837,006
Financial compensation (i)	133,289,872,397	136,299,664,839
	133,563,989,327	**136,613,501,845**
In which, financial income received from related (Note 32)	**127,154,419,181**	**90,610,067,152**

(i) Including compensation from several clients for the Company's finance costs during the debt deferral period, and financial compensation associated with contract terminations.

23. Financial expenses

	This period VND	Previous period VND (Restatement)
Borrowing costs	114,761,634,582	93,916,292,284
	114,761,634,582	**93,916,292,284**

24. Selling expenses

	This period VND	Previous period VND (Restatement)
Construction project warranty costs	80,525,073,136	853,568,086
	80,525,073,136	**853,568,086**

Construction warranty costs incurred during the period comprised provisions of VND 4,356,142,515 made for revenue generated in the current period and VND 81,728,436,829 for revenue generated in prior periods relating to projects handed over and finalized during the period, net of a provision reversal of VND 5,559,506,208.

25. General administrative expenses

	This period VND	Previous period VND
Labour expenses	14,045,618,036	14,525,951,299
Depreciation expenses	166,568,049	137,491,646
Expenses of outsourcing services	599,512,796	753,512,501
Other expenses in cash	549,561,194	385,905,077
	15,361,260,075	**15,802,860,523**

26. Other income

	This period VND	Previous period VND
Disposal of fixed assets	272,727,273	-
Others	1,069,540,295	123,930,825
	1,342,267,568	**123,930,825**

27. Other expenses

	This period VND	Previous period VND
Tax penalty expenses	267,676,699	131,478,964
Board of Directors remuneration	205,200,000	244,900,000
Others	1,437,998,858	1,827,705,237
	1,910,875,557	**2,204,084,201**

28. Business and productions cost by items

	This period VND	Previous period VND
Labour expenses	27,153,057,615	31,870,094,744
Depreciation expenses	4,906,996,865	6,203,890,910
Expenses of outsourcing services	599,512,796	753,512,501
Construction warranty expenses	80,525,073,136	853,568,086
Construction operating expenses	102,098,198,494	261,757,508,549
Other expenses in cash	549,561,194	385,905,077
	215,832,400,100	**301,824,479,867**

29. Current corporate income tax expenses

a) *Real Estate Business Activities*

	This period VND	Previous period VND (Restatement)
Total profit before tax	-	(106,628,642)
Increase		
Offsetting of profits from ordinary production and business activities	-	*106,628,642*
Taxable income	-	-
Current corporate income tax expense (tax rate 20%)	**-**	**-**
Tax payable at the beginning of the year	(9,555,752)	(9,555,752)
Tax paid in the period	-	-
Corporate income tax payable at the period-end	**(9,555,752)**	**(9,555,752)**

b) *Ordinary production and business activities*

	This period VND	Previous period VND (Restatement)
Total profit before tax	30,156,405,299	57,190,087,868
Increase		
Ineligible expenses	*1,967,438,476*	*2,210,010,378*
Decrease		
Non-deductible interest pending transfer according to Decree 132/2020/ND-CP	*(3,133,532,986)*	*(2,694,177,027)*
Offsetting losses from real estate transfer activities	-	*(106,628,642)*
Taxable income	28,990,310,789	56,599,292,577
Current corporate income tax expense (tax rate 20%)	**5,798,062,158**	**11,319,858,516**
Adjustments to prior-year corporate income tax expenses affecting the corporate income tax payable for the current period	16,000	-
Tax payable at the beginning of the year	6,793,893,935	870,929,650
Tax paid in the period	1,610,000,000	870,945,650
Corporate income tax payable at the period-end	**10,981,972,093**	**11,319,842,516**

30. Other Informations

On 26 June 2026, the Company's General Meeting of Shareholders approved a plan to issue shares to increase share capital using owners' equity, pursuant to Resolution No. 01/2026/NQ/ĐHĐCĐ.

On 17 July 2026, the Company's Board of Directors approved Resolution No. 11/2026/NQ-HĐQT regarding the implementation of the aforementioned capital increase. Accordingly, the Company plans to issue an additional 44,558,205 ordinary shares from equity at an execution ratio of 2:1, with implementation scheduled for the third and fourth quarters of 2026. On 20 August 2026, the Board of Directors approved Resolution No. 12/2026/NQ-HĐQT regarding the finalization of the list of shareholders entitled to receive shares issued through the capital increase from equity, setting the record date for 11 September 2026.

31. Subsequent events after the reporting period

Except for the event disclosed in Note 30, no material events have occurred after the end of the accounting period that require adjustment or disclosure in these separate interim financial statements.

32. Transactions and balances with related parties

List and relations between related parties and the Company as at 30 June 2026 are as follows:

Related parties	Relation
Hung Thinh Corporation	The company has the same BOD members
Hung Thinh Quy Nhon Service Entertainment JSC	The company has the same BOD members
Hung Thinh Hospitality JSC	The company has the same BOD members
Doi Dua - Hoan My Trading and Service JSC	The company has the same BOD members
Hung Thinh Land JSC	The company has the same BOD members
Hung Thinh Investment JSC	The company has the same BOD members
Gia Dinh Star Investment JSC	The company has the same key management members
HBC Investment and Services JSC	The company has the same key management members
Thuan Thanh Phat Co., Ltd	The company has the same key management members
Dai Phuc Co., Ltd	The company has the same key management members
Thuan An Real Estate JSC	The company has the same key management members
Tan Van Hoa Construction and Trading JSC	The company has the same key management members
BMC Quy Nhon Real Estate Investment and Trading JSC	The company has the same key management members
Indec Investment and Construction JSC	The company has the same key management members
Kim Cuc Real Estate Investment and Trading JSC	The company has the same key management members
Khai Huy Quan Corporation	The company has the same key management members
Binh Trieu Engineering JSC	Subsidiary company
Minh Tuan Song Ray Tourism JSC	Subsidiaries of company having the same BOD members
Khai Thinh Real Estate JSC	Subsidiaries of company having the same BOD members
Vinh Tien Real Estate JSC	Subsidiaries of company having the same BOD members

Related parties	Relation
Hung Thinh Cam Ranh One Member Co., Ltd.	Branch of the Company's subsidiary having the same BOD members
Members of the Board of Directors, Boards of Management, Audit Committee	

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

Revenue from sales of goods and rendering of services:

	This period VND	Previous period VND
Revenue from construction contract	**198,482,710,090**	**289,880,613,934**
Kim Cuc Real Estate Investment And Trading JSC	-	9,437,506,756
Hung Thinh Corporation	24,899,507,539	112,348,718,191
Hung Thinh Quy Nhon Service Entertainment JSC	-	19,759,886,278
Tan Van Hoa Construction and Trading JSC	-	27,249,200,584
Dai Phuc Co., Ltd	-	93,880,810,412
Related individuals	-	17,071,361,713
Vinh Tien Real Estate JSC	-	10,133,130,000
Khai Thinh Real Estate JSC	159,428,182,642	-
Doi Dua - Hoan My Trading and Service JSC	14,155,019,909	-
	198,482,710,090	**289,880,613,934**

Financial income:

	This period VND	Previous period VND
Financial compensation	**127,154,419,181**	**90,610,067,152**
Hung Thinh Quy Nhon Service Entertainment JSC	46,826,409,263	25,974,285,130
Khai Thinh Real Estate JSC	39,259,598,784	-
Tan Van Hoa Construction and Trading JSC	28,770,007,621	26,486,525,608
Kim Cuc Real Estate Investment And Trading JSC	7,116,622,710	9,290,239,938
BMC Quy Nhon Real Estate Investment and Trading JSC	5,181,780,803	9,552,244,974
Hung Thinh Corporation	-	19,306,771,502
	127,154,419,181	**90,610,067,152**

Services purchase transaction:

	This period VND	Previous period VND
Purchase	**12,409,717**	**-**
Doi Dua - Hoan My Trading and Service JSC	12,409,717	-
	12,409,717	**-**

Income of the Board of Directors, Audit Committee and Board of Management during the period is as follows:

		This period	Previous period
		VND	VND
Remuneration of the Board of Directors		**205,200,000**	**205,200,000**
Mr. Nguyen Dinh Trung	Chairman	54,000,000	54,000,000
Mr. Truong Van Viet	Permanent Vice-chairma	43,200,000	43,200,000
Mr. Nguyen Ngoc Long	Secretary	27,000,000	27,000,000
Mr. Dang Van Vu Duy	Independent Member (until 26 June 2026)	21,900,000	27,000,000
Mrs. Do Thi Lien Chi	Independent Member (until 26 June 2026)	21,900,000	27,000,000
Mr. Tran Quoc Van	Member	27,000,000	27,000,000
Mr. Phan Thanh Tung	Independent Member (from 26 June 2026)	5,100,000	-
Mr. Nguyen Hoan Thanh	Independent Member (from 26 June 2026)	5,100,000	-
Salary and bonus of the Board of Management		**825,408,500**	**1,121,999,000**
Mr. Truong Van Viet	General Director	250,633,200	360,948,200
Mr. Tran Quoc Dung	Deputy General Director	278,627,700	342,062,700
Mr. Tran Tien Thanh	Deputy General Director	296,147,600	418,988,100
		1,030,608,500	**1,327,199,000**

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

33. Comparative figures

The comparative figures on the Interim Separate Statement of Financial Position and corresponding Notes are taken from the Separate Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Limited.

The comparative figures on the Interim Separate Statement of income, Interim Separate Statement of Cash flows and corresponding Notes are taken from the Interim Separate Financial Statements which have been reviewed for the period from 01 January 2025 to 30 June 2025.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025 (Details are presented in Appendix No.01).

34. Approval of Interim Separate Financial Statements

The Interim Separate Financial Statements were approved and authorised for issuance by the Company's Board of Management on 28 August 2026.

M.S.D.N: 0305371707 CÔNG TY CỔ PHẦN HƯNG THỊNH INCONS T.P. HỒ CHÍ MINH

Pham Thi Thuy Nga	Dinh Ngoc Trien	Truong Van Viet
Preparer	Chief Accountant	General Director

Approved, 28 August 2026

APPENDIX I - COMPARATIVE FIGURE

Figures according to the Financial Statements for the fiscal year ended 31 December 2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value**	**Code**		**Items**	**Value**	**Change**
	a)	**Statement of Financial Position**			a)	**Statement of Financial Position**		
100	**A.**	**CURRENT ASSETS**		**100**	**A.**	**CURRENT ASSETS**		
110	**I.**	**Cash and cash equivalents**		**110**	**I.**	**Cash and cash equivalents**		
112	2.	Cash equivalents	9,650,734,119	112		Cash equivalents	-	Restatement
120	**II.**	**Short-term investment**		**120**	**II.**	**Short-term investments**		
123	1.	Held-to-maturity investments	18,857,487,429	123	1.	Short-term held-to-maturity investments	18,857,487,429	Rename
130	**III.**	**Short-term receivables**		**130**	**III.**	**Short-term receivables**		
136	3.	Other short-term receivables	743,782,829,957	135	3.	Other short-term receivables	743,782,829,957	Code change
137	4.	Provision for short-term doubtful debts	(27,032,344,818)	136	4.	Allowance for short-term doubtful debts	(27,032,344,818)	Code change
150	**V.**	**Other current assets**		**160**	**V.**	**Other current assets**		
151	1.	Short-term prepaid expenses	13,343,750	161	1.	Short-term deferred expenses	13,343,750	Rename, code change
152	2.	Deductible VAT	107,482,935,517	162	2.	VAT deductibles	107,482,935,517	Code change
153	3.	Taxes and other receivables from the State budget	9,555,752	163	3.	Short-term taxes and other receivables from the State budget	9,555,752	Code change
155	4.	Other short-term assets	-	165	4.	Other short-term assets	9,650,734,119	Restatement, code change

APPENDIX I: COMPARATIVE FIGURE (con't)

Figures according to the Financial Statements for the fiscal year ended 31 December 2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value**	**Code**		**Items**	**Value**	**Change**
	a)	**Statement of Financial Position (con't)**			**a)**	**Statement of Financial Position (con't)**		
200	**B.**	**NON-CURRENT ASSETS**		**200**	**B.**	**NON-CURRENT ASSETS**		
210	**I.**	**Long-term receivables**		**210**	**I.**	**Long-term receivables**		
216	1.	Other long-term receivables	10,000,000	215	1.	Other long-term receivables	10,000,000	Code change
250	**III.**	**Long-term investments**		**260**	**III.**	**Long-term investments**		
251	1.	Investments in subsidiaries	371,421,661,000	261	1.	Investments in subsidiaries	371,421,661,000	Code change
253	2.	Equity investments in other entities	63,296,943,900	263	2.	Equity investments in other entities	63,296,943,900	Code change
260	**IV.**	**Other non-current assets**		**270**	**IV.**	**Other non-current assets**		
261	1.	Long-term prepaid expenses	301,061,500	271	1.	Short-term deferred expenses	301,061,500	Rename, code change

APPENDIX I: COMPARATIVE FIGURE (con't)

Figures according to the Financial Statements for the fiscal year ended 31 December 2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value**	**Code**		**Items**	**Value**	**Change**
	a)	**Statement of Financial Position (con't)**			a)	**Statement of Financial Position (con't)**		
300	C.	**LIABILITIES**		**300**	C.	**LIABILITIES**		
310	I.	**Current liabilities**		**310**	I.	**Current liabilities**		
				313	3.	Dividend and profit payables	106,939,693,200	Restatement, add criteria
313	3.	Taxes and other payables to State budget	7,125,927,917	314	4.	Short-term taxes and other payables to State budget	7,125,927,917	Rename, Code change
314	4.	Payables to employees	7,484,330,979	315	5.	Payables to employees	7,484,330,979	Code change
315	5.	Short-term accrued expenses	134,147,091,866	316	6.	Short-term accrued expenses	134,147,091,866	Code change
319	6.	Other short-term payables	115,075,099,006	320	7.	Other short-term payables	8,135,405,806	Restatement, code change
320	7.	Short-term borrowings and finance lease liabilities	1,408,465,588,744	321	8.	Short-term borrowings and finance lease liabilities	1,408,465,588,744	Code change
321	8.	Provision for short-term payables	-	322	9.	Provision for short-term payables	-	Code change
322	9.	Bonus and welfare funds	43,845,881,058	323	10.	Bonus and welfare funds	43,845,881,058	Code change
330	II.	**Long-term liabilities**		**330**	II.	**Non-current liabilities**		
337	1.	Other long-term payables	63,296,943,900	338	1.	Other long-term payables	63,296,943,900	Code change
338	2.	Long-term borrowings and finance lease liabilities	908,712,638,226	339	2.	Long-term borrowings and finance lease liabilities	908,712,638,226	Code change
342	3.	Provision for long-term payables	24,782,625,127	343	3.	Provision for long-term payables	24,782,625,127	Code change
400	D.	**EQUITY**		**400**	D.	**OWNER'S EQUITY**		
421	4.	Retained earnings	285,849,822,594	420	4.	Retained earnings	285,849,822,594	Code change
421a		*- Retained earnings accumulated to previous period*	*263,765,373,376*	*420a*		*- Retained earnings accumulated to previous year*	*263,765,373,376*	*Code change*
421b		*- Undistributed profit of this period*	*22,084,449,218*	*420b*		*- Retained earnings of the current period*	*22,084,449,218*	*Code change*

APPENDIX I: COMPARATIVE FIGURE (con't)

Figures according to the Interim Financial Statements for the period from 01/01/2025 to 30/06/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value**	**Code**		**Items**	**Value**	**Change**
	b)	**Statement of Income**			b)	**Statement of Income**		
11	4.	Cost of goods sold and services rendered	330,629,447,332	11	4.	Cost of goods sold	329,775,879,246	Restatement, rename
21	6.	Financial income	136,613,501,845	22	7.	Financial income	136,613,501,845	Code change
22	7.	Financial expense	93,916,292,284	23	8.	Financial expense	93,916,292,284	Code change
23		*- In which: Interest expense*	80,219,928,646	24		*In which: Borrowing costs*	*93,916,292,284*	*Restatement, rename, code change*
25	8.	Selling expenses	-	25	9.	Selling expenses	853,568,086	Restatement
	c)	**Statement of Cash flows**			c)	**Statement of Cash flows**		
05		(Gains)/losses from investment activities	(313,837,006)	05		(Gains) from investment activities	(279,913,313)	Restatement, rename
06		Interest expense	80,219,928,646	06		Borrowing costs	93,916,292,284	Restatement, rename
09		(Increase)/Decrease in receivables	548,170,363,306	09		Decrease in receivables	548,044,918,896	Restatement
12		Decrease in prepaid expenses	14,830,736,838	12		(Increase)/Decrease in deferred expenses	1,134,373,200	Restatement, rename
14		Interest paid	(83,790,129,159)	14		Borrowing costs have been paid	(83,790,129,159)	Rename
27		Interest, dividends and profit received	362,737,642	27		Interest, dividends and profit received	328,813,949	Restatement