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3600259916, CN=CÔNG TY CỔ PHẦN
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L=Thành phố Biên Hòa, S=ĐỒNG NAI,
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**DONG NAI TRAFFIC CONSTRUCTION JOINT
STOCK COMPANY & SUBSIDIARIES**
CONSOLIDATED INTERIM FINANCIAL STATEMENTS HAS BEEN REVIEWED
For the accounting period ended 30 June 2026



Audited by

Southern Aditing and Accounting Financial Consulting Services Co., LTD. (AASCS)
Member of MSI Global Alliance

Address : 29 Vo Thi Sau Street, Tan Dinh Ward, Ho Chi Minh City. Tel: (028) 38 205 944 - 38 205 947; Fax: (028) 38 205 942

Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai ward, Dong Nai City, Vietnam

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Dong Nai Traffic Construction Joint Stock Company (the Company) present their report and Consolidated interim financial statements of the Company as at the 30 June 2026.

I. COMPANY

1. Capital ownership

Dong Nai Traffic Construction Joint Stock Company was established and operates under Enterprise Registration Certificate for a Joint Stock Company No. 3600259916, initially issued on 30 December 2005 and most recently amended for the 19th time on 11 May 2026 by the Department of Finance of Dong Nai. Details are as follows:

The chartered capital : 790,000,000,000 VND. By word: Seven hundred and ninety billion VND.
Head office : 200 Nguyen Ai Quoc St, Trang Dai ward, Dong Nai City, Vietnam
Stock code : DTG. Shares are registered on the Upcom stock exchange.
First trading date was March 9, 2010.

2. Fields

Mining and trading of minerals; Production and trading of construction materials; Construction and execution of projects.

3. Operating model

The Company has 04 affiliated units and 06 subsidiary company.

Unit name	Address	Fields
1. Dak Lua Sand Mining Enterprise	200 Nguyen Ai Quoc, Trang Dai ward, Bien Hoa city, Dong Nai province	Sand mining
2. Hot Asphalt Concrete Enterprise	Hamlet 8, Nhan Co Commune, Dak Riap District, Dak Nong Province	Concrete production
3. Construction Materials Store No. 1	Village 1, Quang Ngai Commune, Cat Tien District, Lam Dong Province	Construction materials trading
4. Construction Materials Store No. 2	Village 5, Thong Nhat Commune, Bu Dang District, Binh Phuoc Province	Construction materials trading

Subsidiary company

1. DGT - Nghe An SM-LLC

Address : 03 Mai Hac De, Quan Bau ward, Vinh city, Nghe An province
Field : Mining of stone, sand, gravel, and clay
Voting Rights ratio : 100%. Equity ratio : 100%.

2. DGT Investment SM-LLC

Address : 200 Nguyen Ai Quoc, Trang Dai ward, Bien Hoa city, Dong Nai Province
Field : Real estate business, including land use rights held by the owner, user, or leased.
Voting Rights ratio : 100%. Equity ratio : 100%.

3. DGT - Vung Tau SM-LLC

Address : Floor 4th, Vung Tau Plaza, 207 Le Hong Phong, ward 8, Vung Tau City, Ba Ria Vung Tau province
Field : Mining of stone, sand, gravel, and clay
Voting Rights ratio : 100%. Equity ratio : 100%.

Subsidiary company (continuous)

4. DGT Construction Materials Production and Trading Co., Ltd.

Address : 200 Nguyen Ai Quoc, Trang Dai ward, Bien Hoa city, Dong Nai Province
Field : Production of construction materials from clay
Voting Rights ratio : 60% Equity ratio : 60%

5. DGT - Dong Thap SM-LLC

Address : 142 Vo Truong Toan, ward 1, Cao Lanh city, Dong Thap province
Field : Real estate business, including land use rights held by the owner, user, or leased.
Voting Rights ratio : 100%. Equity ratio : 100%.

6. Dong Loi Co., Ltd

Address : 03 Mai Hac De, Quan Bau ward, Vinh city, Nghe An province
Field : Mining of stone, sand, gravel, and clay
Voting Rights ratio : 100%. Equity ratio : 100%.

II. BUSINESS OPERATIONS

The Company Office's financial position and results of business operations as at the 30 June 2026 are presented in the Consolidated Financial Statements attached to this report.

III. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING BOOK TO PREPARE THE CONSOLIDATED FINANCIAL STATEMENTS

The Board of General Directors of the Company confirms that no material events have arisen after 30 June 2026 until the time of preparation of this report without having been considered for data adjustment or disclosure in the Consolidated Financial Statements.

IV. BOARD OF GENERAL DIRECTOR, BOARD OF MANEGEMENT, CHIEF ACCOUNTANT AND SUPERVISION COMMITTEE

Board of Managements

Name	Position	Date of appointment/dismissal
Mr. Phuong Thua Vu	Chairman	Appointment at 30/05/2024
Mr. Nguyen Khoa	Member	Appointment at 30/05/2024
Mrs. Nguyen Nu Hoang Anh	Member	Appointment at 17/04/2026
Mr. Nguyen Thanh Phong	Member	Dismissal at 17/04/2026

Board of Supervisors

Name	Position	Date of appointment/dismissal
Mr. Vu Tien Manh	Head of the Supervisory Board	Appointment at 27/09/2023
Mrs. Nguyen Thi Ngoc Thach	Member	Appointment at 17/04/2026
Mr. Tran The Anh	Member	Appointment at 17/04/2026
Mrs. Nguyen Thi Ngoc Linh	Member	Appointment at 12/04/2025
		Dismissal at 17/04/2026
Mrs. Tran Thi Ngoc Huyen	Member	Appointment at 12/04/2025
		Dismissal at 17/04/2026

Board of General Directors

Name	Position	Date of appointment/dismissal
Mr. Nguyen Khoa	General Director	Dismissal at 17/04/2026
	Deputy General Director	Dismissal at 10/10/2023
Mr. Nguyen Thanh Phong	General Director	Appointment at 04/07/2023
		Dismissal at 17/04/2026
Mr. Nguyen Xuan Khanh	Deputy General Director	Appointment at 04/12/2024

Legal representative

Name	Position
Mr. Nguyen Khoa	General Director

Chief Accountant

Name	Position	Date of appointment/dismissal
Mr. Bui Quang Toan	Chief accountant	Appointment at 05/12/2025

According to the list above, none of the members of the Board of Managements, the Board of General Directors, the Board of Supervisory and the Chief Accountant have used the power entrusted to them in managing and operating the Company to obtain any benefits other than the usual benefits from holding shares, like other shareholders.

V. AUDITOR

Southern Auditing and Accounting Financial Consultancy Services Co., Ltd. (AASCS) has been selected to review and audit of the Company's financial statements.

VI. STATEMENT OF THE BOARD OF GENERAL DIRECTORS'S RESPONSIBILITY IN RESPECT OF THE CONSOLIDATED FINANCIAL STATEMENTS:

The Board of Directors of the Company is responsible for the preparation of consolidate financial statements that honestly and reasonably reflect the Company's operating situation, results of business activities and cash flow situation for the 6 months period as at 30 June 2026. In the process of preparing Consolidated financial statements, the Board of General Directors of the Company undertakes to have complied with the following requirements:

- Develop and maintain internal controls that the Board of General Directors determines are necessary to ensure that the preparation and presentation of financial statements no longer contain material errors due to fraud or mistakes;
- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and predictions;
- The applicable accounting standards are complied with by the Company, without material misrepresentations to the extent that it is necessary to disclose and explain in this consolidate financial
- Preparation of consolidate financial statements on the basis of business continuity, except in cases where it cannot be assumed that the Company will continue to operate its business.

The Board of General Directors of the Company ensures that the accounting books are kept to reflect the financial position of the Company, with a reasonable and truthful level at any time and to ensure that the Consolidated Financial Statements comply with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect frauds and other violations.

Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai ward, Dong Nai City, Vietnam

The Board of General Directors of the Company undertakes that the Consolidated Financial Statements have honestly and reasonably reflected the financial position of the Company as at 30 June 2025, the Consolidate Income Statement and the Consolidate Cash flow situation for the 6 months period ended as at the same date, in accordance with the standards, Accounting regime of Vietnamese enterprises and compliance with relevant current regulations.

VII. OTHER COMMITMENTS

The Board of General Directors commits that the Company has complied with the disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated 16/11/2020 and 68/2024/TT-BTC dated 18/09/2024 which issued by the Ministry of Finance guiding the disclosure of information on the stock market.

VIII. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

We, the Board of General Directors of Dong Nai Traffic Construction Joint Stock Company approve the Consolidated Interim Financial Statements as at 30 Jun 2026.

Approved, August 27, 2026

On behalf of the Board of General Directors



NGUYEN KHOA
General Director



No: ~~762~~/BCKT/TC/2026/AASCS

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

Dear: The owner, The Board of Management, The Board of General Directors
Dong Nai Traffic Construction Joint Stock Company

We have reviewed the accompanying consolidated interim financial statements of Dong Nai Traffic Construction Joint Stock Company (the “Company”) and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheet as at 30 June 2026, the consolidated income statement and the consolidated cash flow statement for the six-month period then ended, and the accompanying notes thereto, which were approved for issuance by the Board of Management on 27 August 2026 and are presented on pages 09 to 46.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for preparing and presenting honestly and reasonably consolidate financial statements in accordance with the Vietnamese accounting standards, the Vietnamese accounting systems for enterprise and legal regulations related to the preparation and presentation of consolidate financial statements and is responsible for the internal control that the Board of Management determines it is necessary to ensure that the preparation and presentation of consolidate financials statement is free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

It is our responsibility to draw conclusions about our consolidate interim financial statements based on the results of our review. We have carried out the review work in accordance with The Vietnamese Standard on the review service contract No. 2410 - financial information review conducted by the independent auditor.

Financial information review work includes conducting interviews, primarily interviewing people responsible for financial and accounting matters, and carrying out analysis procedures and other review procedures. A review is substantially narrower than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve the assurance that we will be aware of all material issues that may be discovered in an audit. Accordingly, we do not give an audit opinion.

Conclusion of the Auditor

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial statements do not present fairly, in all material respects, the pre-consolidation financial position of Dong Nai Traffic Construction Joint Stock Company and its subsidiaries as at 30 June 2026, and the pre-consolidation results of operations and pre-consolidation cash flows of the Company for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements.

Key issues to emphasize

As disclosed in Note V.18 in respect of the long-term bond borrowing, on 11 February 2026 the Hanoi Stock Exchange issued Notice No. 302/TB-SDGHN regarding the cancellation of trading registration for the DGT12201 bond lot. As the cancellation of trading registration relates solely to the termination of trading on the trading system, the terms and conditions relating to the issuer's obligations to repay principal and interest remain unchanged. As at 30 June 2026, the outstanding principal amount of the bonds was VND 239,521,600,000 (at par value) and will be settled in accordance with the repayment schedule stipulated in the bond issuance plan.

Our opinion is not modified in respect of this matter.

Ho Chi Minh city, August 27, 2026

**Southern Auditing and Accounting
Financial Consulting Services Co., Ltd**



NGUYEN THI MY NGOC

General Deputy Director

Practicing Auditor Registration Certificate

No. 1091-2023-142-1

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

As at June 30, 2026

Unit: VND

Item	Code	Note	30/06/2026	01/01/2026
A. SHORT-TERM ASSETS	100		1,526,647,832,810	1,471,949,429,965
I. Cash and cash equivalents	110	V.1	24,823,187,241	11,902,802,699
Cash	111		24,823,187,241	11,902,802,699
II. Short-term investments	120		316,490,000,000	316,490,000,000
Held to maturity investments	123	V.4	316,490,000,000	316,490,000,000
III. Short-term receivables	130		889,681,299,988	859,766,987,666
Short-term trade receivables	131	V.2	333,884,841,330	311,147,989,495
Short-term repayments to suppliers	132	V.3	67,007,774,725	66,169,490,982
Other short-term receivables	135	V.5	557,298,134,731	553,319,843,893
Short-term allowances for doubtful debts (*)	136	V.8	(68,509,450,798)	(70,870,336,704)
IV. Inventories	140		281,140,637,238	278,356,988,439
Inventories	141	V.6	281,140,637,238	278,356,988,439
V. Current biological assets	150		-	-
VI. Other current assets	160		14,512,708,343	5,432,651,161
Short-term prepaid expenses	161	V.7	4,125,755,249	3,483,183,058
Deductible value added tax	162		676,843,498	957,830,503
Taxes and other receivables from government budget	163	V.14	9,710,109,596	991,637,600
B. LONG-TERM ASSETS	200		149,935,684,928	190,366,647,129
I. Long-term receivables	210		5,476,870,653	7,477,458,728
Others long-term receivables	215	V.5	5,476,870,653	7,477,458,728
II. Fixed assets	220		77,398,069,862	84,897,570,155
Tangible fixed assets	221	V.9	72,174,360,730	78,622,671,696
- Historical costs	222		134,690,329,106	132,832,909,106
- Accumulated depreciation	223		(62,515,968,376)	(54,210,237,410)
Fixed assets of leasing	224	V.10	5,223,709,132	6,274,898,459
- Historical costs	225		5,637,729,292	8,086,815,959
- Accumulated depreciation	226		(414,020,160)	(1,811,917,500)
III. Non-current biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		2,344,483,837	2,344,483,837
Construction in progress	252	V.11	2,344,483,837	2,344,483,837
VI. Long-term investments	260		-	-
VII. Other long-term assets	270		64,716,260,576	95,647,134,409
Long-term prepaid expenses	271	V.7	64,716,260,576	95,647,134,409
TOTAL ASSETS (280=100+200)	280		1,676,583,517,738	1,662,316,077,094

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CONSOLIDATED INTERIM FINANCIAL STATEMENTS

As at June 30, 2026

Unit: VND

Item	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES			680,561,016,143	674,501,914,958
I. Short-term liabilities	310		432,011,724,884	424,158,522,268
Short-term trade payables	311	V.12	241,904,852,330	220,104,620,836
Short-term prepayments from customers	312	V.13	13,418,505,839	17,735,614,310
Dividends and profits	313		211,792,770	686,092,770
Taxes and other payables to government budget	314	V.14	46,876,622,136	60,447,051,581
Payables to employees	315	V.15	1,395,627,903	1,848,428,015
Short-term accrued expenses	316	V.16	92,171,732,017	81,152,044,597
Other short-term payments	320	V.17	12,008,617,467	18,611,544,237
Short-term borrowings and finance lease	321	V.18	24,023,974,422	23,573,125,922
II. Long-term liabilities	330		248,549,291,258	250,343,392,690
Long-term unearned revenues	337		-	-
Other long-term payables	338	V.17	2,696,883,950	2,696,883,950
Long-term borrowings and finance lease liabilities	339	V.18	242,951,434,750	245,146,617,181
Deferred income tax payable	342		2,900,972,558	2,499,891,559
D. OWNER'S EQUITY	400	V.19	996,022,501,596	987,814,162,136
Contributed capital	411		790,000,000,000	790,000,000,000
- Ordinary shares with voting rights	411a		790,000,000,000	790,000,000,000
Capital surplus	412		152,195,272,727	152,195,272,727
Development and investment funds	418		21,282,835,714	21,282,835,714
Undistributed profit after tax and funds	421		44,179,952,387	35,967,233,827
- Undistributed profit after tax brought forward	421a		35,967,233,827	43,472,563,166
- Undistributed profit after tax for the current year	421b		8,212,718,559	(7,505,329,339)
Non-controlling shareholder interests	429		(11,635,559,232)	(11,631,180,132)
TOTAL SOURCES (440=300+400)	440		1,676,583,517,738	1,662,316,077,094


Luu Thi Hang
Prepared by


Bui Quang Toan
Chief Accountant


Nguyen Khoa
Legal Representative



CONSOLIDATED INTERIM INCOME STATEMENT

For the accounting period from 1 January to 30 June 2026

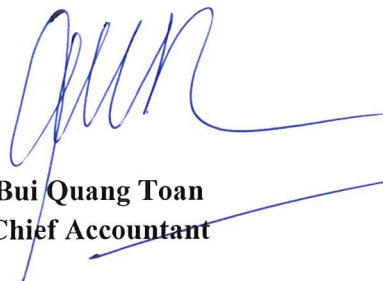
Unit: VND

Items	Code	Note	For 6 months period ended as at 30/06/2026	30/06/2025
Revenues from sales and services rendered	01	VI.1	337,098,357,265	167,254,823,502
Revenue deductions	02		-	-
Net revenues from sales and services rendered (10=01-02)	10		337,098,357,265	167,254,823,502
Costs of goods sold	11	VI.2	309,477,559,022	145,647,552,687
Gross profit from sales and services rendered (20=10-11)	20		27,620,798,243	21,607,270,815
Gain/loss on disposal of investment property	21			
Financial income	22	VI.3	1,009,179	75,624,642
Financial expenses	23	VI.4	11,786,525,017	11,749,561,992
- In which: Interest expenses	24		11,782,314,057	11,725,649,836
Selling expenses	25	VI.5	11,813,703,982	13,016,586,565
General administration expenses	26	VI.6	3,718,454,920	9,140,451,109
Profit/loss sharing from joint ventures and	27		-	-
Net profits from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26) + 27}	30		303,123,503	(12,223,704,209)
Other income	31	VI.7	13,008,516,352	2,263,826,009
Other expenses	32	VI.8	2,030,719,751	7,698,282,619
Other profits (40=31-32)	40		10,977,796,601	(5,434,456,610)
Total net profit before tax (50=30+40)	50		11,280,920,104	(17,658,160,819)
Current corporate income tax expenses	51	VI.9	2,671,499,744	292,870,769
Deferred corporate income tax expenses	52		401,080,901	(239,159,912)
Profits after enterprise income tax (60=50-51-52)	60		8,208,339,459	(17,711,871,676)
Profit after corporate income tax of the parent company of the parent company	61		8,212,718,559	(10,066,116,270)
Profit after corporate income tax of non- controlling shareholders	62		(4,379,100)	(7,645,755,406)
Basic earnings per share	70	V.11	104	(127)
Diluted earnings per share	71	V.12	104	(127)

Approved, August 27, 2026



Luu Thi Hang
Prepared by



Bui Quang Toan
Chief Accountant



Nguyen Khoa
Legal Representative

CONSOLIDATED CASH FLOWS STATEMENT

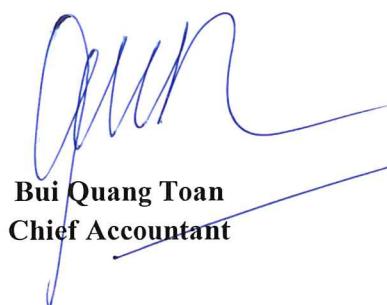
For the accounting period from 1 January to 30 June 2026
(Indirect method)

Unit: VND

Items	Code Note	For 6 months period ended as at 30/06/2026	30/06/2025
I. Cash flows from operating activities			
Profit before tax	01	9,275,515,600	(17,658,160,819)
Adjustments for			
- Depreciation of fixed assets and investment properties	02	8,781,688,812	6,012,277,406
- Provision	03	(342,281,402)	1,422,696,096
- Gains (losses) on investing activities	05	(5,009,179)	1,303,330,752
- Interest expenses	06	11,782,314,057	11,725,649,836
Operating profit before changes in working capital	08	29,492,227,888	2,805,793,271
- Increase (decrease) in receivables	09	(39,364,455,943)	30,948,770,076
- Increase (decrease) in inventories	10	(2,783,648,799)	(16,041,151,955)
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11	(14,652,295)	(21,664,370,270)
- Increase (decrease) in prepaid expenses	12	30,288,301,642	(1,133,647,259)
- Interest paid	14	(1,096,643,199)	(1,059,680,174)
- Other receipts for operating activities	16	1,009,179	-
Net cash flows from operating activities	20	16,522,138,473	(6,144,286,311)
II. Cash flows from investing activities			
- Purchase or construction of fixed assets and other long-term assets	21	(2,451,326,667)	(8,514,468,198)
- Proceeds from disposals of fixed assets and other long-term assets	22	593,906,667	599,982,744
- Interest and dividend received	27	-	28,000,868
Net cash flows from investing activities	30	(1,857,420,000)	(7,886,484,586)
III. Cash flows from financial activities			
- Proceeds from borrowings	33	20,000,000,000	23,000,000,000
- Repayment of principal	34	(20,740,583,935)	(4,102,220,831)
- Repayment of financial principal	35	(1,003,749,996)	(198,000,000)
Net cash flows from financial activities	40	(1,744,333,931)	18,699,779,169
Net cash flows during the period (50=20+30+40)	50	12,920,384,542	4,669,008,272
Cash and cash equivalents at the beginning of the period	60	11,902,802,699	2,701,163,116
Cash and cash equivalents at the end of the period (70=50+60+61)	70	24,823,187,241	7,370,171,388



Luu Thi Hang
Prepared by



Bui Quang Toan
Chief Accountant

Approved, August 27, 2026





Nguyen Khoa
Legal Representative

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the accounting period from 1 January to 30 June 2026

I. COMPANY INFORMATIONS

1. Form of ownership

Dong Nai Traffic Construction Joint Stock Company was established and operates under Enterprise Registration Certificate for a Joint Stock Company No. 3600259916, initially issued on 30 December 2005 and most recently amended for the 19th time on 11 May 2026 by the Department of Finance of Dong Nai. Details are as follows:

The chartered capital : 790,000,000,000 VND. By word: Seven hundred and ninety billion VND.

Head office : 200 Nguyen Ai Quoc St, Trang Dai ward, Dong Nai City, Vietnam

2. Fields

Mining and trading of minerals; Production and trading of construction materials; Construction and execution of projects.

3. Ordinary course of business: 12 months

4. Characteristics of the Company's activities in the year affecting financial statement

None

5. Company's structure:

The Company has 6 subsidiaries, 2 dependent enterprises, and 2 accounting-dependent stores without legal entity status.

6. Number of employees at 30/06/2025 : 31 persons (At 31/12/2025: 34 persons)

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

Fiscal year of Company is from 01 January to 31 December.

2. Accounting currency

The financial statements are prepared and presented in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance, and other circulars issued by the Ministry of Finance providing guidance on the implementation of Vietnamese Accounting Standards in the preparation and presentation of the financial statements.

2. Declaration of adherence to Accounting Standards and Accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES

1. Basis of consolidation

a. Subsidiaries

Subsidiaries are entities over which the Group has the power to govern the financial and operating policies, generally accompanying a shareholding of more than half of the voting rights. Current potential voting rights are taken into account in assessing control. The interim financial statements of subsidiaries are included in the interim consolidated financial statements from the date that control commences until the date that control ceases.

b. Non-controlling interest

Non-controlling interests are measured at the non-controlling interest rate in the net assets of the acquired entity at the acquisition date.

Disposals of a subsidiary by the Group that do not result in a loss of control are accounted for as equity transactions. The difference between the change in the Group's share of the net assets of the subsidiary and the amount of the consideration received or paid for the disposal of the subsidiary is recorded in retained earnings under equity.

c. Loss of control

When the Group loses control of a subsidiary, the Group ceases to recognize its subsidiaries' assets and liabilities as well as the interests of uncontrolled shareholders and other equity items. Any gain or loss arising from the event is recognized in the consolidated income statement. After the divestment, the remaining interest in the previous subsidiary (if any) is recognized at the carrying amount of the investment in the separate financial statements of the parent after adjustment is made. Equity ratios for changes in equity from the date of acquisition if the Group has significant influence over the investee, or at the cost of the remaining investment if it is no longer affected. substantial.

d. Joint ventures and associates

Associates are entities in which the Group has significant influence, but not control, over the financial and operating policies. Joint ventures are entities over which the Group has joint control, established by a written contractual agreement and requiring unanimous consent for strategic financial and operating decisions. Joint ventures and associates are typically entities in which the Group holds 20%-50% of the voting rights.

Joint ventures and associates are accounted for under the equity method. These investments are initially recognized at cost, including transaction costs. After initial recognition, the consolidated financial statements include the Group's share of the profits or losses of the joint ventures and associates, after adjustments for accounting policies in accordance with the Group's accounting policies, from the date that significant influence commences until the date that significant influence ceases.

When the Group's share of losses of a joint venture or associate exceeds its interest in the joint venture or associate, the carrying amount of the investment (including any long-term investments) is reduced to nil and the recognition of future losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the joint venture or associate.

e. Transactions eliminated on consolidation

Intra-group balances and unrealised income and expenses arising from intra-group transactions are eliminated in preparing the consolidated financial statements. Unrealised gains and losses arising from transactions with investees accounted for under the equity method are eliminated against the investment to the extent of the Group's interest in the investee.

f. Business Combinations

Business combinations are accounted for using the purchase method at the acquisition date, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The assessment of control takes into account potential voting rights that are currently exercisable.

g. Goodwill

Goodwill arising in the acquisition of subsidiaries, joint ventures and associates. Goodwill is measured at cost less accumulated amortization. The principal of goodwill is the difference between the cost of acquisition and the Group's interest in the fair value of the acquiree's assets, liabilities and contingent liabilities. Negative difference (negative goodwill) is recognized immediately in the consolidated results.

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Goodwill arising on acquisition of the Company is amortized on a straight-line basis over 10 years. The carrying amount of goodwill arising on acquisition of a subsidiary is reduced to the revalued amount when the management determines that the amount can not be recovered in full.

2. Foreign currency

Transactions in currencies other than VND during the period are translated into VND at the actual exchange rates at the transaction dates

Assets and liabilities denominated in currencies other than VND are translated into VND at the transfer buying and transfer selling rates, respectively, of the commercial bank where the Company and its subsidiaries most frequently conduct transactions and where the largest foreign currency balance is at the end of the accounting period.

All foreign exchange differences are recognized in the consolidated statement of income.

3. Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits, funds in transit, and short-term investments with a recovery or maturity period not exceeding three months from the date of purchase, which can be easily converted into a specified amount of cash with minimal risk of conversion.

4. Accounting rules for financial investments

Investments outside the enterprise are for the purpose of rationally using capital to improve the efficiency of the enterprise's operations such as: investing in subsidiaries, joint ventures, associates, investing in securities and other financial investments...

Classify investments when preparing financial statements according to the following principles:

- Investments with a remaining recovery period of no more than 12 months or within 1 production and business cycle are classified as short-term.
- Investments with a remaining recovery period of 12 months or more or over 1 production and business cycle are classified as long-term.

Is an investment in purchasing securities and other financial instruments for business purposes (holding for the purpose of waiting for price increase to sell for profit). Trading securities include:

- Stocks, bonds listed on the stock market;
- Other types of securities and financial instruments such as commercial papers, forward contracts, swap contracts ...

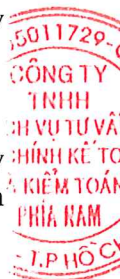
Trading securities are recorded at original cost. The time of recording trading securities is the time when the investor has ownership.

Dividends distributed for the period before the investment date are recorded as a reduction in the value of the investment. When the investor receives additional shares without having to pay because the joint stock company issues additional shares from the surplus of capital, other funds belonging to the owner's equity or distributes dividends in shares, the investor only monitors the number of additional shares.

In case of stock exchange, the value of the shares must be determined according to the fair value on the exchange date.

When liquidating or selling trading securities, the cost price is determined by the moving weighted average method for each type of securities.

Provision for devaluation of trading securities: the value of the loss that may occur when there is solid evidence showing that the market value of the securities the Company is holding for business purposes has decreased compared to the book value. The provision or reversal of this provision is made at the time of preparing the Financial Statement and is recorded in the financial expenses of the period.



a. Investment held to maturity date

This investment does not reflect the types of bonds and debt instruments held for the purpose of buying and selling for a profit. Investments held up to the maturity date include term bank deposits (remaining recovery period of 3 months or more), bills, promissory notes, bonds, issuer preferred shares that are required to be repurchased at a certain time in the future, and loans held up to maturity for the purpose of collecting interest periods and investments held to other maturity.

Provision for discounts on investments held up to maturity date: investments held until the maturity date if they have not been made a reserve in accordance with the provisions of law, the Company must assess the recoverability. Where there is solid evidence that part or all of the investment may be irrevocable, the amount of losses must be recognized in the financial costs during the period. The appropriation or refund of this provision shall be made at the time of preparation of the Financial Statements. In case the number of losses cannot be reliably determined, the investment shall not be recorded and the recoverability of the investment shall be explained on the Explanation of the Financial Statements.

b. Investments in subsidiaries, joint ventures, affiliations, and co-controlled businesses

Investments in subsidiaries and associates are accounted for using the cost method. Net profits distributed from subsidiaries and associates arising after the investment date are recognized as financial income during the period. Other distributions (excluding net profits) are considered a recovery of investment and are recorded as a reduction in the original investment cost.

Provision for loss of investment in another entity: losses incurred by subsidiaries, joint ventures, associates resulting in the investor potentially losing capital or provisions due to impairment of the value of these investments. The appropriation or refund of this provision is made at the time of drawing up the Financial Statements for each investment and is recognized in the financial expenses for the period.

The company has provided for impairment of investments in its subsidiaries; however, the subsidiaries have announced a temporary suspension of operations due to inefficiencies. These conditions indicate the existence of a material uncertainty that could lead to significant doubt about the subsidiaries' ability to continue as a going concern. Therefore, the basis for determining the impairment provision for investments in the subsidiaries will be evaluated based on the results of the Report for the financial year ended, which was prepared on the assumption that the subsidiaries will continue operating in the future.

5. Accounting rules for receivables

Receivables are monitored in detail according to the receivable term, debtor, currency type, and other factors based on the company's management needs.

The classification of receivables must be managed as bellows:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not related to trading activities.

For the preparation of financial statements, the receivables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

Provision for doubtful debts: Doubtful receivables are provisioned when preparing the financial statements. The recognition or reversal of this provision is carried out at the time of financial statement preparation and is recorded as administrative expenses during the period. For long-term doubtful receivables that the company has exhausted all possible collection measures but remains uncollectible and the debtor is determined to be genuinely insolvent, the company may proceed with procedures to sell the debt to a debt trading company or write off the doubtful receivables from the accounting records (in compliance with legal regulations and the company's charter).

6. Rules for recording inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated selling price minus the estimated selling expenses.

Method of calculating inventory value : first in first out

Methods for recording inventories : regular declaration method

Provision for inventory is made for the estimated loss in value due to the decline in the price of materials, finished goods, and inventory owned by the company (such as depreciation in quality, obsolescence, etc.) based on reasonable evidence of value reduction at the end of the financial year. Increases or decreases in this provision are recorded as the cost of goods sold in the income statement.

7. Rules for recording depreciation of fixed assets

Fixed assets

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Cost of fixed assets comprises its purchase price and any directly attributable costs of bringing the asset into use. The cost of procurement, upgrade and renewal of fixed assets are converted into fixed assets, the cost of maintenance and repairs is recorded as expenses in the current year.

When the liquidation of assets, the cost and accumulated depreciation of assets are written off in the financial statements and any losses arising from the disposal are recorded in the income statement.

Fixed assets that have been fully depreciated are still in use because the company has effectively maintained and serviced its machinery and equipment.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

Asset Type	Year
- Buildings and structures	04 - 32
- Machinery, equipment	03 - 09
- Transportation equipment	03 - 11
- Management equipment	06
- Other	06

8. Financial lease fixed assets

Assets are classified as finance leases if substantially all the risks and rewards of ownership are retained by the lessee. Finance leased fixed assets are stated at cost less accumulated depreciation. The cost of finance leased assets is the lower of the fair value of the leased asset at the inception of the lease and the present value of the minimum lease payments. The discount rate used to calculate the present value of the minimum lease payments and the interest rate implicit in the lease or stated in the contract. In cases where the interest rate implicit in the lease cannot be determined, the borrowing rate at the inception of the lease is used.

Finance leased fixed assets are depreciated using the straight-line method over their estimated useful lives. In cases where there is no reasonable certainty that the Group will obtain ownership at the end of the lease term, the fixed assets are depreciated over the shorter of the lease term and the estimated useful life. The depreciation years for the various types of finance leased fixed assets are as follows:

Asset Type	Year
- Machinery, equipment	4

9. Construction in progress

Construction in progress costs reflect expenses directly related to assets under construction and machinery and equipment being installed for production, leasing, and management purposes, as well as costs associated with ongoing fixed asset repairs. These assets are recorded at cost and are not subject to

10. Prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistently.

Prepaid expenses are monitored according to each term of expenses which incurred and distributed into objects bear the cost of each accounting period and the remain is not amortized to expense.

Prepaid expenses are classified as follows:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term

11. Principles of recording payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future related to inventories and services received. Accrued expenses are recognized based on reasonable estimates of the amount to be paid and monitored in detail by the remaining payment terms of the payables, the payable subjects, the original currency of the payables and other factors according to the Company's management needs.

The classification of payables is based on the following principles:

- Payables to suppliers: Trade payables arising from purchases of goods, services, assets and liabilities when imported through a trustee;
- Intercompany payables: Payables between subordinate units and dependent subordinate units not having dependent legal entity status;
- Other payables: Non-commercial payables, not related to purchase, sale or supply of goods or services.

At the time of preparing the Financial Statements in accordance with the law, the Company re-evaluates the balance of payables in foreign currencies (except for prepayments from buyers; if at the time of preparing the report there is solid evidence that the Company cannot provide goods and services and the Company will have to return prepayments in foreign currencies, these amounts are considered foreign currency monetary items) at the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions at the time of preparing the Financial Statements.

Payables for goods and services received from suppliers or provided to customers during the period but not yet paid due to the absence of invoices or sufficient accounting documents and supporting records, as well as amounts payable to employees, are accrued and recognized as production and business expenses for the period so as to avoid significant fluctuations in such expenses when the actual costs are incurred, on the basis of ensuring the matching principle between revenue and expenses. Accrued expenses must be estimated on a prudent basis and supported by reasonable and reliable evidence. When the actual expenses are incurred, any difference between the actual amount and the amount previously accrued shall be recognized as an additional expense or a reduction in expense, as appropriate.

12. Business cooperation contract

Jointly controlled assets

The Group records in the financial statements business cooperation contracts in the form of jointly controlled assets with the following contents:

- * The Group's share in jointly controlled assets is classified according to the nature of the assets.
- * The Group's own liabilities.
- * The Group's jointly incurred liabilities must be borne with other joint venture capital contributors from
- * Income from the sale or use of the products/services shared from the joint venture together with the expenses incurred and shared from the joint venture's operations.
- * The Group's expenses arising in connection with the joint venture's capital contribution.

Fixed assets and investment real estate when contributed to a business cooperation contract and the ownership is not transferred to the joint venture's joint ownership are not recorded as a decrease in assets. In case the Group receives assets contributed to a joint venture, they are monitored as assets held on behalf of others, and are not recorded as an increase in assets and business capital.

Fixed assets and investment real estate when contributed as capital to a business cooperation contract with a transfer of ownership and in the process of constructing jointly controlled assets are recorded as a decrease in assets in the accounting books and the value of the assets is recorded as unfinished basic construction costs. After the jointly controlled assets are completed and put into use, based on the value of the assets divided, the Group records an increase in its assets in accordance with the purpose of use.

Jointly controlled business activities

Jointly controlled business activities

The Group records in the consolidated financial statements the business cooperation contracts in the form of jointly controlled business activities with the following contents:

- * The value of assets owned by the Group.
- * The liabilities that the Group must bear.
- * The revenue shared from the sale of goods or provision of services of the joint venture.
- * The expenses incurred.

13. Principles for recording loans and financial lease liabilities, interest expenses

Loans in the form of bond issuance or preferred stock issuance with a clause requiring the issuer to repurchase at a certain time in the future are not reflected in this item.

Loans and debts need to be monitored in detail for each subject, each contract and each type of debt asset. Financial lease liabilities are reflected at the present value of the minimum lease payments or the fair value of the leased asset.

Borrowing costs directly related to the loans are recorded in financial expenses in the period, except for borrowing costs directly related to the investment in construction or production of unfinished assets which are included in the value of that asset (capitalized) when all conditions specified in the Accounting Standard "Borrowing costs" are met.

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are included in the cost of that asset (capitalized), including interest, amortization of discounts or premiums when issuing bonds, and additional costs incurred in connection with the borrowing process.

14. Ordinary bonds

The carrying amount of ordinary bonds is reflected on a net basis by the face value of the bond from the bond discount plus the bond premium

The Group monitors the discount and premium for each type of ordinary bond issued and the allocation of each discount and premium when determining the borrowing costs to be included in the cost or capitalized for each period, specifically:

- * Bond discounts are gradually allocated to be included in the borrowing costs for each period during the term of the bond.
- * Bond premiums are gradually allocated to reduce the borrowing costs for each period during the term of the bond.

The allocation of the discount or premium can be done using the effective interest method or the straight-line method:

- * According to the effective interest method: The discount or premium allocated to each period is calculated as the difference between the interest expense payable for each interest payment period (calculated by multiplying the book value of the bond at the beginning of the period by the actual interest rate on the market) and the amount payable for each period.

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* According to the straight-line method: The discount or premium is allocated evenly throughout the term of the bond.

15. Owner's equity

a. Contributed capital, capital surplus, conversion options on convertible bonds, other capital

The owner's investment capital is recorded according to the actual capital contributed by the owner and is monitored in detail for each organization and individual participating in capital contribution.

The share capital contribution of shareholders is recorded at the actual price of issuing shares, but is reflected in two separate indicators:

- The owner's contributed capital is recognized at par value of the shares;
- The share capital surplus is recognized according to the larger or lesser difference between the actual price of the share issuance and the par value. In addition, a surplus of share capital is also recognized according to the larger or lesser difference between the actual price of the issue and the par value of the shares when reissuing treasury shares.

In addition, share capital surplus is also recognized based on the positive or negative difference between the actual issuance price and the par value of shares when treasury shares are reissued.

b. Undistributed earnings

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

The distribution of the company's business operating profits must comply with the current financial

The parent company shall distribute profits to owners not exceeding the undistributed profit after tax on the Consolidated Financial Statements after excluding the impact of profits recorded from bargain purchases. In case the undistributed profit after tax on the Consolidated Financial Statements is higher than the undistributed profit after tax on the separate Financial Statements of the parent company and if the amount of profit decided to be distributed exceeds the undistributed profit after tax on the separate Financial Statements, the parent company shall only make distribution after transferring profits from the subsidiaries to the parent company.

When distributing profits, it is necessary to consider non-monetary items located in undistributed after-tax profits that may affect cash flow and the ability to pay dividends and profits of the company.

16. Revenues

Revenue is recognized when the Company is certain of receiving identifiable economic benefits. Revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales reductions, and returned goods. The following specific recognition conditions must also be met when recognizing revenue:

Construction contracts

Construction contract revenue is recognized in one of the following two cases:

- The construction contract stipulates that the contractor is paid according to the planned schedule: when the results of the contract performance are reliably estimated, the revenue is recognized in proportion to the part of the work completed by the contractor himself at the date of preparation of the financial statements;
- The construction contract stipulates that the contractor is paid according to the value of the performance volume: when the results of the contract performance are reliably estimated and confirmed by the customer, the revenue is recognized in proportion to the completed work confirmed by the customer.

Adjustments in contract execution, bonuses, and other payments are only recognized as revenue when they have been agreed upon with the customer.

When the results of the performance of the contract cannot be reliably estimated, the recorded revenue is equivalent to the costs incurred for which the reimbursement is relatively certain.

Revenue from sale of goods

Revenue from sale of goods should be recognised when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services should be recognised when all the following conditions have been satisfied:

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

Financial income

Financial income includes interest, gain on exchange rate difference, dividends... and other income of financial activities. For interest earned from loans, deferred payment, instalment payment: income is recognized when earned and original loans, principal receivables are not classified as overdue that need provision. Dividend is recognized when the right to receive dividend is established.

Other incomes

Other income includes income other than the company's production and business activities: sale, liquidation of fix assets; fines imposed by the client for breach of contract; third-party compensation to compensate for lost property; revenues from bad debts that have been processed for write-off; liabilities that do not identify the owner; income from gifts, gifts in money, in kind ...

Construction Revenue Deductions

The adjustment to reduce construction revenue is made upon receiving the approval decision for the final settlement that decreases construction completion costs from the Investor and relevant Authorities.

17. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities...

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

18. Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency, ...

19. Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods and providing service.

Administrative expense reflects the general expense of the company, including: labour cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business licence tax; bad debt provision; outsourcing expense and other cash expenses...

Selling expenses and administrative expenses are allocated to the Company's business units based on revenue or profit criteria.

20. Current and deferred income tax expense

Current income tax expense

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting records, non-deductible expenses, tax-exempt income, and carried-forward losses.

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax rate of 20% for the current year.

Deferred income tax

Deferred income tax is the income tax payable or recoverable due to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their amounts used for tax purposes. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilized.

The carrying amount of deferred income tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred income tax asset to be utilized. Previously unrecognised deferred tax assets are reviewed at the end of each financial year and recognised when it is probable that sufficient taxable profit will be available against which they can be utilised. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realised or the liability settled, based on tax rates that have been enacted or substantively enacted by the end of the financial year. Deferred tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

V . NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

1 . CASH AND CASH EQUIVALENTS

Unit: VND

	30/06/2026	01/01/2026
- Cash on hand	23,199,098,709	10,781,717,558
- Cash in banks	1,624,088,532	1,121,085,141
. Vietcombank - Bien Hoa Branch	502,261,427	54,815,692
. VPBank - Dong Nai Branch	953,000,000	953,000,000
. Others	168,827,105	113,269,449
Total	24,823,187,241	11,902,802,699

2 . TRADE RECEIVABLES

2.1.Short-terms

Receivables from related parties

Receivables from other customers

	30/06/2026	01/01/2026
- Cuu Long Construction Materials Technology Co., Ltd	120,987,428,262	106,158,644,188
- Hung Phat Construction Co., Ltd	44,146,163,353	40,446,163,353
- Nhan Phat Construction Materials Joint Stock Company	27,593,667,154	-
- An Khang Phu Construction Services Co., Ltd	22,150,645,834	77,186,712,320
- Hiep An Construction JSC	11,391,320,000	11,391,320,000
- Cienco 4 Corporation JSC	1,000,000,000	1,684,557,847
- Construction Corporation No.1 JSC	-	3,015,338,122
- Duc Long Dak Nong BOT and BT JSC	3,817,956,751	-
- Viet Hung Thinh Construction Investment Co., Ltd	53,697,231,018	29,130,712,569
- Other customers	49,100,428,958	42,134,541,096
Total	333,884,841,330	311,147,989,495

2.2.Long-terms

-

-

2.3. Provision for doubtful debts

The fluctuation of the provision for doubtful accounts during the year is as follows:

	30/06/2026	01/01/2026
- Opening	(70,870,336,704)	(69,447,640,608)
- Provisions for the period	(1,314,604,716)	(2,235,754,154)
- Provision reversal during the period	3,662,290,622	799,858,058
- Closing	<u>(68,522,650,798)</u>	<u>(70,883,536,704)</u>

3 . PREPAYMENTS TO SUPPLIERS

	30/06/2026	01/01/2026
Relevant entities	-	-
Others	67,007,774,725	66,169,490,982
- Mr Vo Cong Vinh	9,720,658,247	12,086,806,888
- Mr Nguyen Quoc Toan	3,912,302,719	3,995,165,719
- Mr Nguyen Van Huy	1,078,819,261	1,078,819,261
- Bien Hoa Land Fund Development Centre	8,392,049,000	8,392,049,000
- Cat Tuong Home Architect Design Construction Co., Ltd	21,086,522,933	21,086,522,933
- Viet Hung Thinh Construction Investment Co., Ltd	7,015,317,834	7,504,877,581
- Fuli Machinery Vietnam Co., Ltd	7,286,146,990	4,635,000,000
- Other suppliers	8,515,957,741	7,390,249,600
Total	<u>67,007,774,725</u>	<u>66,169,490,982</u>

4 . SHORT-TERM LOAN RECEIVABLE

4.1. Short-terms

Relevant entities

		30/06/2026	01/01/2026
- Mrs Nguyen Ngoc Ha Phuong	(1)	316,490,000,000	316,490,000,000
- Mrs Phan Thi Yen	(2)	206,490,000,000	206,490,000,000
		110,000,000,000	110,000,000,000
Total		316,490,000,000	316,490,000,000

4.2. Long-terms

(1) Receivable from Ms. Nguyen Ngoc Ha Phuong under Loan Agreement No. 16/HĐKT-ĐL dated 29 November 2021 and Extension Addendum No. 01-2024/PL dated 31 December 2024. The loan amount is VND 206,490,000,000, with the loan term extended from 1 January 2025 to 31 December 2026, bearing interest at 0% and unsecured.

(2) Receivable from Ms. Phan Thi Yen under Loan Agreement No. 15/HĐKT-ĐL dated 29 November 2021 and Extension Addendum No. 02-2024/PL dated 31 December 2024. The loan amount is VND 110,000,000,000, with the loan term extended from 1 January 2025 to 31 December 2026, bearing interest at 0% and unsecured.

5 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
5.1 Short-terms				
- Advances	166,100,806	(16,000,000)	2,140,000,000	(16,000,000)
- Collateral and deposited	1,687,290,000	-	1,694,290,000	-
+ Department of Planning and Investment of Dong Nai province	1,687,290,000	-	1,687,290,000	-
+ Others	-	-	7,000,000	-
- Others	555,444,743,925	(847,850,478)	549,485,553,893	(1,194,802,978)
+ Truong Hien Vu (*)	523,485,986,666	-	521,926,986,666	-
+ An Khang Phu Construction Services Co., Ltd	11,606,622,893	-	6,663,324,680	-
+ Dong Nam Bo Investment Consult Co., Ltd (**)	863,587,770	-	863,587,770	-
+ Tan Dai Tien Binh Thuan Co., Ltd (security fee for Tuy Phong IZ)	775,000,000	(775,000,000)	775,000,000	(775,000,000)
+ Natural Resource Severance Tax Expense - Tan Cang Quarry	1,855,029,059	-	-	-
+ Remuneration of the Board of Directors and Supervisory Board	141,000,000	-	-	-
+ Others	16,717,517,537	(72,850,478)	19,256,654,777	(419,802,978)
Total	557,298,134,731	(863,850,478)	553,319,843,893	(1,210,802,978)

5.2 Long-terms

- Collateral and deposited	4,702,711,779	-	6,703,299,854	-
- Others	774,158,874	-	774,158,874	-
Total	5,476,870,653	-	7,477,458,728	-

(*) Receivable from Mr. Truong Hien Vu under investment cooperation contracts No. 0201/HTĐT-DGT/2023 dated January 2, 2023 and appendices with the purpose of seeking to develop industrial parks in the South Central region, and additional appendices.

According to the agreement dated September 14, 2023 between Mr. Truong Hien Vu and the Company, the Company applies an interest rate of 2% on the decreasing balance for the investments that the Company has transferred to Mr. Truong Hien Vu under contract No. 0201/HDTĐT-DGT/2023 dated January 2, 2023.

(**) This is the amount of profit and loss sharing accumulated from the business cooperation between the Parent Company and Dong Nam Bo Company according to the business cooperation contract No. 06/HDTKD-PKD dated October 1, 2012, for the purpose of investing, exploiting and trading sand at Dak Lua mine in Dak Lua commune, Tan Phu district, Dong Nai province. As of December 31, 2026, the two parties have not yet agreed on the profit and loss sharing table from the investment activities of Dak Lua sand mine. The Parent Company records the profit sharing according to the ratio recorded in contract No. 06/HTKD-PKD.

6. INVENTORIES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
- Raw materials	37,313,234,987	-	9,725,251,230	-
- Work in progress (*)	148,213,926,205	-	149,185,648,988	-
- Production	27,011,083,045	-	38,722,142,653	-
- Goods	68,602,393,001	-	80,723,945,568	-
Total	281,140,637,238	-	278,356,988,439	-

Detail (*):

	30/06/2026	01/01/2026
Lac Viet Premium Coastal Ecotourism Area	114,224,810,433	114,224,810,433
Construction cost of Ba Huan Long An factory project	17,347,720,543	17,347,720,543
Construction cost of Binh Thuan project	-	5,004,377,950
Work-in-progress construction cost of Tan Duc - Binh Thuan project	15,681,120,575	11,648,465,408
Other constructings	960,274,654	960,274,654
Total	148,213,926,205	149,185,648,988

The project "Lac Viet Premium Coastal Ecotourism Area" by Dong Nai Traffic Works Joint Stock Company has completed the required 9-month settlement period in accordance with technical and construction quality requirements. However, the project has not been able to proceed with the planned sand replenishment due to the scarcity of natural sand. As a result, as of the date of this report, the project has yet to be accepted and handed over.

7 . PREPAID EXPENSES

7.1 Short-terms

	30/06/2026	01/01/2026
DGT bond registration and management costs	-	46,749,996
Prepaid quarry construction costs	1,773,432,553	1,936,116,301
Others	2,352,322,696	1,500,316,761
Total	4,125,755,249	3,483,183,058

7.2 Long-terms

Tools and equipment waiting for allocation	-	62,864,959
Tan Cang quarry mining costs (1*)	44,168,866,470	70,014,132,856
Dak Lua sand mine mining costs (2*)	454,536	460,541,832
Hot asphalt pavement for company yard	49,673,979	-
Mineral exploitation license fee	-	10,964,206,801
Quarry road repair cost	-	1,764,238,358
Others	20,497,265,591	12,381,149,603
Total	64,716,260,576	95,647,134,409

(1*) Including mineral mining rights fee and related costs such as land clearance compensation costs, survey, consultancy, and mapping costs, rock drilling and blasting costs, and capitalized borrowing costs of VND 25,795,094,080.

The Company was granted mining rights under Decision No. 71/QD-UBND dated 09/01/2009 and No. 787/QD-UBND dated 17/03/2016 issued by the People's Committee of Dong Nai Province, permitting the exploitation of Tan Cang 4 construction stone quarry located in Phuoc Tan Commune, Long Thanh District, Dong Nai Province. The commercial reserves of construction stone mobilized for exploitation are 5,420,080 m³. The annual extraction capacity is 400,000 m³. The project execution period is 17 years (calculated from 2014).

(2*) Including mineral mining rights fee and related costs such as sand mine exploration costs, project formulation, management, and consultancy costs,...

The Company was granted mining rights for the construction sand mine on Dong Nai River, the section belonging to Dak Lua Commune, Tan Phu District, Dong Nai Province under License No. 891/GP-UBND dated 04/04/2013. The commercial reserves of construction sand mobilized for exploitation are 916,619 m³. The annual extraction capacity is 50,000 m³. The project execution period is 12 years from 04/04/2013.

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8 . DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Trade receivables	63,290,643,973	(40,536,433,788)	61,514,983,531	(43,851,771,910)
- Hiep An Construction JSC	11,391,320,000	(11,391,320,000)	11,391,320,000	(11,391,320,000)
- Duc Long Dak Nong - BOT and BT -JSC	3,817,956,751	(3,817,956,751)	3,817,956,751	(3,817,956,751)
- Construction Corporation No.1 JSC	-	-	3,015,338,122	(3,015,338,122)
- Hung Phat Construction Co., Ltd	26,094,926,513	(12,166,089,481)	26,094,926,513	(12,166,089,481)
- Nam Hoa, Co., Ltd	-	-	3,015,338,122	(3,015,338,122)
- Other customers	21,986,440,709	(13,161,067,556)	14,180,104,023	(10,445,729,434)
Repayments to suppliers	66,437,204,710	(27,109,166,532)	40,804,356,001	(25,794,561,816)
- Vo Cong Vinh	9,743,675,747	(9,743,675,747)	9,743,675,747	(9,743,675,747)
- Nguyen Van Huy	1,101,836,761	(1,101,836,761)	1,101,836,761	(1,101,836,761)
- Nguyen Quoc Toan	3,995,165,719	(3,995,165,719)	3,995,165,719	(3,995,165,719)
- Others	51,596,526,483	(12,268,488,305)	25,963,677,774	(10,953,883,589)
Others	1,385,565,978	(863,850,478)	1,524,830,278	(1,224,002,978)
- Other customers	1,385,565,978	(863,850,478)	1,524,830,278	(1,224,002,978)
Total	131,113,414,661	(68,509,450,798)	103,844,169,810	(70,870,336,704)

The fluctuation of the provision for doubtful accounts during the year is as follows:

	Trade receivables	Repayments to suppliers	Other	Total
Opening at 01/01/2026	(43,851,771,910)	(25,794,561,816)	(1,224,002,978)	(70,870,336,704)
- Reversal of provision	-	(1,301,404,716)	-	(1,301,404,716)
- Establishment of additional provision	3,315,338,122	-	346,952,500	3,662,290,622
Closing at 30/06/2026	(40,536,433,788)	(27,095,966,532)	(877,050,478)	(68,509,450,798)



9 . INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery, equipment	Transportation equipment	Office equipment	Other assets	Total
Historical cost						
Opening balance at 01/01/2026	66,864,095,012	36,561,810,523	24,971,827,452	83,913,825	4,351,262,294	132,832,909,106
Increase	-	1,857,420,000	593,906,667	-	-	2,451,326,667
- Purchase	-	1,857,420,000	593,906,667	-	-	2,451,326,667
Decrease	-	-	593,906,667	-	-	593,906,667
- Liquidation or transfer	-	-	593,906,667	-	-	593,906,667
Closing balance at 30/06/2026	66,864,095,012	38,419,230,523	24,971,827,452	83,913,825	4,351,262,294	134,690,329,106
Accumulated depreciation						
Opening balance at 01/01/2026	21,722,959,311	19,258,870,122	11,872,032,566	83,913,825	1,272,461,586	54,210,237,410
Increase	3,538,361,268	3,850,967,046	769,506,029	-	155,114,216	8,313,948,559
Depreciation	3,538,361,268	3,850,967,046	769,506,029	-	155,114,216	8,313,948,559
Decrease	-	-	8,217,593	-	-	8,217,593
Liquidation or transfer	-	-	8,217,593	-	-	8,217,593
Closing balance at 30/06/2026	25,261,320,579	23,109,837,168	12,633,321,002	83,913,825	1,427,575,802	62,515,968,376

Residual value

Opening balance at 01/01/2026	45,141,135,701	17,302,940,401	13,099,794,886	-	3,078,800,708	78,622,671,696
Closing balance at 30/06/2026	41,602,774,433	15,309,393,355	12,338,506,450	-	2,923,686,492	72,174,360,730

- Detailed information on individual items of property, plant and equipment currently in use and those disposed of through liquidation, sale or transfer during the year, each representing 10% or more of the total carrying amount of property, plant and equipment:

	30/06/2026	01/01/2026
Speco 120T asphalt mixing plant (transferred from the asphalt concrete enterprise)	13,685,676,780	13,685,676,780
Internal haul road – Tan Cang Stone Quarry	50,587,788,889	50,587,788,889



10 . INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

	Machinery, equipment	Total
Historical cost		
Opening balance at 01/01/2026	8,086,815,959	8,086,815,959
Increase	-	-
Decrease	2,449,086,667	2,449,086,667
Closing balance at 30/06/2026	<u>5,637,729,292</u>	<u>5,637,729,292</u>
Accumulated depreciation		
Opening balance at 01/01/2026	1,811,917,500	1,811,917,500
- Depreciation	467,740,253	467,740,253
- Decrease	1,865,637,593	1,865,637,593
Closing balance at 30/06/2026	<u>414,020,160</u>	<u>414,020,160</u>
Residual value		
Opening balance at 01/01/2026	6,274,898,459	6,274,898,459
Closing balance at 30/06/2026	5,223,709,132	5,223,709,132

11 . CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
- Site clearance for mining road	2,322,794,509	2,322,794,509
- Major overhaul of fixed assets	21,689,328	21,689,328
Total	<u>2,344,483,837</u>	<u>2,344,483,837</u>

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12 . TRADE PAYABLES

	30/06/2026		01/01/2026	
	Value	Recoverable value	Value	Recoverable value
12.1. Short-terms				
Other suppliers				
- Hoang Minh Phat Minerals Co., Ltd	1,249,777,762	1,249,777,762	1,249,777,762	1,249,777,762
- An Khang Phu Construction Services Co., Ltd	182,538,537,156	182,538,537,156	161,086,195,190	161,086,195,190
- Nguyen Thanh Dan Construction Investment Co., Ltd	2,176,832,402	2,176,832,402	2,176,832,402	2,176,832,402
- Licogi9	6,566,438,619	6,566,438,619	-	-
- Others	49,373,266,391	49,373,266,391	55,591,815,482	55,591,815,482
Total	241,904,852,330	241,904,852,330	220,104,620,836	220,104,620,836

12.2. Long-terms

12.3. Overdue outstanding debt

13 . PREPAYMENTS FROM CUSTOMERS

13.1 Short term

+ Prepayments from other customers

. Chuc Phuong Co., Ltd	3,000,000,000	3,000,000,000
. Lam Hong Stone JSC	990,000,000	990,000,000
. Thanh Son Tinh Co., Ltd	1,040,029,799	1,040,029,799
. ATS Traffic Construction Production Trading JSC	2,775,273,145	2,775,273,145
. Ba Huan Long An JSC	4,793,873,400	4,793,873,400
. Others	819,329,495	5,136,437,966
+ Advance payment to related parties	-	-
Total	13,418,505,839	17,735,614,310

13.2 Long term



14 . TAXES AND OTHER PAYABLES TO THE STATE

	01/01/2026		During the period		30/06/2026	
	Receivables	Payables	Payable	Paid amounts	Receivables	Payables
- VAT	-	182,271,898	30,888,460,996	28,568,013,242	-	2,502,719,652
- CIT	16,352,134	1,896,432,134	2,671,499,744	-	16,352,134	4,567,931,878
- PIT	-	16,904,153	42,248,016	36,396,370	-	22,755,799
- Resource tax	-	11,622,775,483	8,365,091,368	4,849,418,270	-	15,138,448,581
- Housing and land tax, and land rental expenses	-	12,638,478,143	366,305,674	26,626,386	-	12,978,157,431
- Mining rights fees and environmental protection fees		34,090,189,770	(20,340,343,822)	2,083,237,153	-	11,666,608,795
- Other fees, charges and payables	975,285,466	-	-	8,718,471,996	9,693,757,462	-
- Others	-	-	-	-	-	-
Total	991,637,600	60,447,051,581	21,993,261,976	44,282,163,417	9,710,109,596	46,876,622,136

The Company's tax finalization will be subject to inspection by tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amount presented on the Financial Statements may be changed at the discretion of the tax authorities.



15 . OTHER PAYMENTS

	30/06/2026	01/01/2026
Employees salary	1,318,627,903	1,770,828,015
Remuneration of the Board of Directors & Supervisory Board	77,000,000	77,600,000
Total	1,395,627,903	1,848,428,015

16 . ACCRUED EXPENSES SHORT TERM

	30/06/2026	01/01/2026
Compensation and land clearance costs for Tan Cang quarry	8,392,049,000	8,392,049,000
Payable bond interest expenses	78,109,992,609	67,420,110,791
Land rental costs	-	2,038,241,978
Payable resource tax and environmental protection fees	-	2,339,064,988
Rock excavation costs for Tan Cang quarry	5,126,777,768	-
Others	542,912,640	962,577,840
Total	92,171,732,017	81,152,044,597

17 . OTHER PAYMENTS

	30/06/2026	01/01/2026
17.1. Short-terms		
- Deposits received	400,000,000	400,000,000
- Others	11,608,617,467	18,211,544,237
+ Trade Union fees	315,826,248	254,436,922
+ Social, health and unemployment insurance	114,098,213	-
+ Severance allowance payable	64,950,000	962,082,569
+ Nguyen Van Minh	5,072,979,756	5,072,979,756
+ Others	6,040,763,250	11,922,044,990
- Relevant entities	-	-
Total	12,008,617,467	18,611,544,237
17.2. Long-terms		
- Deposits received	634,106,250	634,106,250
- The capital contribution received (*)	2,062,777,700	2,062,777,700
Total	2,696,883,950	2,696,883,950

Note (*): The capital contribution received under Business Cooperation Contract No. 06/HTKD-PKD dated October 1, 2021, with Southeast Investment Consulting Joint Stock Company, pertains to the construction sand mining project on the Dong Nai River in Dak Lua Commune, Tan Phu District, Dong Nai Province. Total estimated investment for the cooperative project: VND 22.803 trillion; Southeast Investment Consulting JSC's capital contribution ratio: 66%. As at 30/06/2026, this company has contributed VND 2,062 billion.

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18 . BORROWINGS AND FINANCE LEASE LIABILITIES

		During the period				01/01/2026	30/06/2026
		Value	Recoverable	Increase	Decrease	Value	Recoverable
18.1. Short-terms							
Borrowings and finance lease liabilities							
. BIDV - Dong Nai Branch	1*	20,000,000,000	20,000,000,000	20,000,000,000	20,200,000,000	19,800,000,000	19,800,000,000
Others							
. Tan Cang JSC	2*	3,000,000,000	3,000,000,000	-	-	3,000,000,000	3,000,000,000
. Mrs Phan Thi Yen		413,125,922	413,125,922	-	-	413,125,922	413,125,922
. Others		160,000,000	160,000,000	-	-	160,000,000	160,000,000
Long-term bank loans due							
. SCB - Leasing Company Limited	4*	-	-	650,848,500	-	650,848,500	650,848,500
Total		23,573,125,922	23,573,125,922	20,650,848,500	20,200,000,000	24,023,974,422	24,023,974,422



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18 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/06/2026	
	Value	Recoverable	Increase	Decrease	Value	Recoverable
18.2. Long-terms						
Borrowings and finance lease liabilities	5,625,017,181	5,625,017,181	1,003,749,996	1,897,235,427	3,429,834,750	3,429,834,750
. VP Bank - Dong Nai Branch 3*	1,421,979,177	1,421,979,177		1,421,979,177	-	-
Minus Current portion of Long-term	(1,003,749,996)	(1,003,749,996)	1,003,749,996	-	-	-
. SCB - Leasing Company Limited 4*	5,206,788,000	5,206,788,000	-	1,126,104,750	4,080,683,250	4,080,683,250
Minus Current portion of Long-term	-	-	-	(650,848,500)	(650,848,500)	(650,848,500)
Bonds	239,521,600,000	239,521,600,000	-	-	239,521,600,000	239,521,600,000
. Bond denomination	239,521,600,000	239,521,600,000	-	-	239,521,600,000	239,521,600,000
Total	245,146,617,181	245,146,617,181	1,003,749,996	1,897,235,427	242,951,434,750	242,951,434,750

18.3. Borrowings and finance lease liabilities that are overdue and unpaid

Bonds	239,521,600,000	239,521,600,000
. Bond denomination	239,521,600,000	239,521,600,000



18 . BORROWINGS AND FINANCE LEASE LIABILITIES (continuous)

Information on short-term and long-term borrowings as at 30 June 2026

1* . BIDV - Dong Nai Branch

Contract No.	: 15/2026/378288/HĐTD dated 08/05/2026
Purpose	: To finance working capital for business operations
Loan term	: 12 months (from the date of signing the agreement)
Interest rate	: Determined under each specific credit agreement
Guarantee	: Inventories
Amount	: 20,000,000,000 VND

2* . Tan Cang JSC

Contract No.	: 14/HĐHT.19 dated 14/09/2019
Purpose	: Supplementing working capital in the form of the Company allowing Tan Cang Joint Stock Company to use the land in the yard area of Tan Cang 4 Quarry.
Loan term	: Until this company connects to a dedicated road or no longer needs a ride.
Interest rate	: 0%/year
Guarantee	: No collateral
Amount	: 3,000,000,000 VND

3* . VP Bank - Dong Nai Branch

Contract No.	: DNI/22059 dated 18/05/2022
Purpose	: Buy 02 crawler excavators, contract no. HP2203-27 dated 17/03/2022
Loan term	: 48 month (form 18/05/2022 to 18/05/2026)
Interest rate	: The bank's capital lending interest rate, as applied by its headquarters for disbursements with terms exceeding 3 years up to 5 years was set at the base rate plus (+) a margin of 4%/year.
Guarantee	: 02 crawler excavators its had License plate no. 60XA-1187 and 60XA-1189
Amount	: 4,015,000,000 VND

4* . SCB - Leasing Company Limited

Finance Lease Contract No. LA010202512029 dated 22 December 2025 between the Company and Sacombank – Leasing Company Limited.

Loan term	: 48 months
Asset value	: 5,250,000,000 VND
Prepayment	: 1,312,500,000 VND
Leasing value	: 3,937,500,000 VND
Interest rate	
+ Fixed interest rate	: 9% per annum for the first six months from the date of debt acknowledgement. From the 7th month to the end of the 18th month, the applicable interest rate is 9.5% per annum.
+ Floating interest rate	: From the 19th month onwards, the interest rate is adjusted based on Sacombank's published VND base lending rate for medium- and long-term loans plus a fixed margin of 2% per annum. The interest rate is adjusted periodically on 1 January, 1 April, 1 July and 1 October each year.

18 . BORROWINGS AND FINANCE LEASE LIABILITIES (continuous)

Guarantee : Security deposit of VND 262,500,000; a letter of guarantee issued by Mr. Nguyen Khoa. The Company has committed to repurchase the leased assets upon expiry of the lease term.

Finance Lease Agreement No. LA010202512030 dated 24 December 2025 entered into between the Company and Sacombank Leasing Company Limited:

Loan term : 48 months
Asset value : 854,280,000 VND
Prepayment : 128,142,000 VND
Leasing value : 726,138,000 VND
Interest rate
+ Fixed interest : 9% per annum for the first six months from the date of debt acknowledgement. From the 7th month to the end of the 18th month, the applicable interest rate is 9.5% per annum.
+ Floating interest : From the 19th month onwards, the interest rate is adjusted based on the VND base lending rate for medium- and long-term loans published by Sacombank plus a fixed margin of 2% per annum. The interest rate is adjusted periodically on 1 January, 1 April, 1 July and 1 October each year.

Guarantee : Security deposit of VND 42,714,000; a letter of guarantee issued by Mr. Nguyen Khoa. The Company has committed to repurchase the leased assets upon expiry of the lease term.

Finance Lease Agreement No. LA010202512031 dated 23 December 2025 entered into between the Company and Sacombank Leasing Company Limited:

Loan term : 48 months
Asset value : 639,000,000 VND
Prepayment : 95,850,000 VND
Leasing value : 543,150,000 VND
Interest rate
+ Fixed interest : 9% per annum for the first six months from the date of debt acknowledgement. From the 7th month to the end of the 18th month, the applicable interest rate is 9.5% per annum.
+ Floating interest : From the 19th month onwards, the interest rate is adjusted based on the VND base lending rate for medium- and long-term loans published by Sacombank plus a fixed margin of 2% per annum. The interest rate is adjusted periodically on 1 January, 1 April, 1 July and 1 October each year.

Guarantee : Security deposit of VND 31,950,000; a letter of guarantee issued by Mr. Nguyen Khoa. The Company has committed to repurchase the leased assets upon expiry of the lease term.



18 . BORROWINGS AND FINANCE LEASE LIABILITIES (continuous)

5* . Agency Registration and Custody Contract No. 01/ĐDNSHTP/DGT-CASC/DGTTH22240001 dated February 18, 2022 between the Company and Thu Do Securities Joint Stock Company; the Company has issued 3,500,000 bonds. Details are as follows:

Bond type	: Non-convertible bonds without warrants, secured by assets.
Recording bond	: Book-entry method
Bond denomination	: 100,000 VND
Amount	: 3,500,000 bonds
Issued value	: 350,000,000,000 VND
Bond term	: 4 years followed as 01/2024/NQ-NSHTP-DGTH2224001 dated 21/02/2024 of Bondholders
Purpose	: Increase operating capital
Interest rate	: (a) Period 1st to period 4th: 11%/year : (b) Period 5th to period 8th: Floating interest rate equals the total interest rate on ordinary savings deposits for individuals with a 12-month term, using the end-of-term rate announced by Tien Phong Commercial Joint Stock Bank on the interest rate determination date, plus a margin of 4%, but in any case not lower than 11%/year. : (c) Period 9th to mature: 9%/year
Interest payment term	: Interest is calculated every three months from the date of issuance
Guarantee	: The collateral for this bond includes 12 million shares of the Company owned by a third party (a shareholder of the Company) and the land lease contract along with the assets attached to a 15,550 m ² plot in Trang Dai Ward, Bien Hoa City, Dong Nai Province, which are owned by the Company.
Extension of the interest payment date for the 9th interest period due on 22 February 2025	: Pursuant to Resolution No. 02A/2025/NQ-HĐQT dated 11 February 2025 regarding the solicitation of bondholders' written consent for the extension of the interest payment date for the 9th interest period of Bond DGTH2224001, originally due on 22 February 2025, the interest payment shall be made no later than the bond maturity date of 23 February 2026, and no interest shall accrue on the deferred payment amount payable by the Issuer. Such extension was approved by the bondholders in writing.
Date of cancellation of bond trading registration	: 23 February 2026, pursuant to Notice No. 302/TB-SDGHN dated 11 February 2026 issued by the Hanoi Stock Exchange regarding the cancellation of trading registration of 2,395,216 DGT12201 bonds with a total par value of VND 239,521,600,000. The trading registration was cancelled as the DGT12201 bonds had reached maturity and therefore fell within the circumstances for cancellation of trading registration as prescribed in Clause 13, Article 1 of Decree No. 65/2022/NĐ-CP.
At 30/06/2026	: As at 30 June 2026, the outstanding bond balance amounted to VND 239,521,600,000 and will be settled in accordance with the repayment schedule stipulated in the bond issuance plan.



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19. OWNER'S EQUITY

a. Volatility of equity

	Contributed capital	Capital surplus	Development and investment funds	Undistributed profit after tax and funds	Non-controlling shareholder interests	Total
Beginning at 01/01/2025	790,000,000,000	152,195,272,727	21,282,835,714	43,706,463,166	(3,984,502,046)	1,003,200,069,561
- Profit in the period	-	-	-	(10,066,116,270)	(7,645,755,406)	(17,711,871,676)
- Appropriation Reward and welfare of funds	-	-	-	-	-	-
- Profit dividends	-	-	-	-	-	-
Closing of previous year at 30/06/2025	790,000,000,000	152,195,272,727	21,282,835,714	33,640,346,896	(11,630,257,452)	985,488,197,885
Beginning of current year at 01/01/2026	790,000,000,000	152,195,272,727	21,282,835,714	35,967,233,827	(11,631,180,132)	987,814,162,136
- Profit in the period	-	-	-	8,212,718,559	(4,379,100)	8,208,339,459
- Appropriation Reward and welfare of funds	-	-	-	-	-	-
- Profit dividends	-	-	-	-	-	-
Closing of current year at 30/06/2026	790,000,000,000	152,195,272,727	21,282,835,714	44,179,952,387	(11,635,559,232)	996,022,501,596

19 . b. Details of the owner's capital

	Ratio %	Quantity	Value
- Government	0.00%	-	-
- Other shareholders	100.00%	79,000,000	790,000,000,000
	100.00%	79,000,000	790,000,000,000

c. Capital transactions with owners and distribution of dividends, profit sharing

	30/06/2026	01/01/2026
- Owner's Investment Capital		
+ Beginning Contributed Capital	790,000,000,000	790,000,000,000
+ Increased capital during year	-	-
+ Decreased capital during the year	-	-
+ Ending contributed capital	790,000,000,000	790,000,000,000
- Distributed Dividends and Profits	-	-

d. Shares

- Number of Shares Sold to the Public	79,000,000	79,000,000
+ Common Shares	79,000,000	79,000,000
+ Preferred Shares	-	-

Par Value of Outstanding Shares: 10,000 VND/share

VI . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

1 . REVENUES FROM SALES AND SERVICES RENDERED

	For 6 months period ended as at	
	30/06/2026	30/06/2025
1.1. Revenue		
- Revenue from sales of products and goods	298,102,343,665	147,165,431,303
- Revenue from construction contracts	-	12,637,121,488
- Revenue from rendering of services	19,493,591,654	720,547,726
- Other revenue	19,502,421,946	6,731,722,985
Total	337,098,357,265	167,254,823,502

2 . COSTS OF GOODS SOLD

	For 6 months period ended as at	
	30/06/2026	30/06/2025
- Cost of products and goods sold	281,305,945,350	131,111,236,808
- Cost of services rendered	11,270,334,445	125,196,183
- Cost of construction contracts	5,004,377,950	9,215,405,727
- Other cost	11,896,901,277	5,195,713,969
Total	309,477,559,022	145,647,552,687

3 . FINANCIAL INCOME

	For 6 months period ended as at	
	30/06/2026	30/06/2025
- Interests of deposits	1,009,179	75,624,642
Total	1,009,179	75,624,642

4 . FINANCIAL EXPENSES

	For 6 months period ended as at	
	30/06/2026	30/06/2025
- Interest expenses	1,092,432,239	1,035,768,018
- Bond interest expenses	10,689,881,818	10,689,881,818
- Overdue interest costs	4,210,960	23,463,399
- Others financial expenses	-	448,757
Total	11,786,525,017	11,749,561,992

5 . SELLING EXPENSES

	For 6 months period ended as at	
	30/06/2026	30/06/2025
- Labour costs and staff costs	14,675,934	90,621,500
- Stone digging cost	11,525,649,500	6,724,382,900
- Costs of outside services	273,378,548	6,076,455,093
- Other expenses by cash	-	125,127,072
Total	11,813,703,982	13,016,586,565

6 . GENERAL ADMINISTRATION EXPENSES

	For 6 months period ended as at	
	30/06/2026	30/06/2025
- Labour costs and staff costs	3,030,698,570	3,492,134,379
- Offices expenses	224,489,402	319,568,890
- Depreciation	342,098,857	504,155,528
- Taxes, charges and fees	25,156,800	23,965,943
- Provision/reversal of doubtful debts	(2,347,685,906)	1,422,696,096
- Costs of outside services	1,726,215,869	2,678,994,573
- Other expenses by cash	717,481,328	698,935,700
Total	3,718,454,920	9,140,451,109

7 . OTHER INCOMES

	For 6 months period ended as at	
	30/06/2026	30/06/2025
- Liquidation and transfer of fixed assets	4,000,000	-
- Other incomes	10,636,274,374	13,208,341
- Income from long-term payables transfer	2,368,241,978	2,250,617,668
Total	13,008,516,352	2,263,826,009

8 . OTHER EXPENSES

	For 6 months period ended as at	
	30/06/2026	30/06/2025
- Fixed asset liquidation costs	-	1,378,955,394
- Late payment penalty, administrative violation	1,896,333,147	2,783,874,696
- Other expenses	134,386,604	3,535,452,529
Total	2,030,719,751	7,698,282,619

9 . CURRENT INCOME TAX EXPENSES

Estimated corporate income tax payable during this period is as follows:

	For 6 months period ended as at	
	30/06/2026	30/06/2025
Corporate income tax expense calculated on current year taxable income	2,671,499,744	292,870,769
Total	2,671,499,744	292,870,769

Corporate tax will be subject to the examination of the tax authorities. Due to the application of laws and regulations for many different transaction types can be interpreted in many different ways, the tax number is presented on financial reports can be modified according to the decision of the tax authorities.

10 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

	30/06/2026	30/06/2025
Cost of raw materials, tools and equipment	289,855,653,662	68,237,206,767
Labor costs	3,030,698,570	4,644,697,194
Fixed asset depreciation costs	342,098,857	6,012,277,406
Provision costs	(2,347,685,906)	1,422,696,096
Others	13,881,898,688	60,380,740,321
Outsourced service costs	-	14,389,409,845
Total	304,762,663,871	155,087,027,629

11 . EARNING PER SHARE

	30/06/2026	30/06/2025
- Accounting profit after CIT	8,212,718,559	(10,066,116,270)
- Earnings per share	8,212,718,559	(10,066,116,270)
- Average number of common shares of the Parent Company outstanding during the period	79,000,000	79,000,000
Basic earnings per share	104	(127)

12 . EARNING PER SHARE

	30/06/2026	30/06/2025
- Accounting profit after CIT	8,212,718,559	(10,066,116,270)
- Earnings per share	8,212,718,559	(10,066,116,270)
- Average number of common shares of the Parent Company outstanding during the period	79,000,000	79,000,000
Diluted earnings per share	104	(127)

VII . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED CASH FLOWS STATEMENT

1 . Nonmonetary transactions affecting cash flow statement in the future

During the year, the Company had no non-cash transactions affecting the Statement of Cash Flows and no cash holdings that were restricted from use.

2 . Amounts of money held by the enterprise without use

During the year, the Company did not incur any cash and cash equivalents that were restricted from use due to legal constraints or other binding obligations.

3 . The amount borrowed actually collected during the period

	30/06/2026	30/06/2025
- Proceeds from borrowing under conventional agreements	20,000,000,000	23,000,000,000
- Proceeds from borrowing under loan agreement	-	-
Total	20,000,000,000	23,000,000,000

4 . The amount actually repaid the loan during the period

	30/06/2026	30/06/2025
- Principal repayment of loans under standard agreements	20,740,583,935	4,102,220,831
- Finance lease debt payments	1,003,749,996	198,000,000
Total	21,744,333,931	4,300,220,831

VIII . OTHER INFORMATION

1 . Events occurring after the balance sheet date

There are no events occurring after the end of the six-month period to 30 June 2026 that require adjustments to or disclosures in the notes to the consolidated financial statements.

2 . Information on related parties with significant transactions

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In examining the relationships among the related parties, the substance of the relationship is emphasized more than its legal form.

Parties related to the Company include: key management members, individuals related to key management members and other related parties.

2.1 Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Directors and the Board of Management. Individuals related to key management members are close family members of key management members.

Transactions with key management members

		For 6 months period ended as at	
		30/06/2026	30/06/2025
Board of Managements		39,000,000	98,200,000
Mr Nguyen Khoa	Member	18,000,000	18,000,000
Mr Nguyen Thanh Phong	Member	12,000,000	18,000,000
Mrs Nguyen Nu Hoang Anh	Member	6,000,000	-
Mr Phuong Thua Vu	Chairman	3,000,000	30,000,000
Mr Nguyen Quoc Thanh	Independent Member	-	12,000,000
Mr Tran Quang Tuan	Member	-	10,100,000
Mr Ton Duc Tung	Member	-	10,100,000
Board of Supervisors		57,000,000	60,000,000
Mr Vu Tien Manh	Head of the Supervisory Board	24,000,000	24,000,000
Mrs Vuong Thi My Hanh	Supervisor	12,000,000	-
Mrs Nguyen Thi Diem Le	Supervisor	9,000,000	-
Mrs Nguyen Thi Ngoc Thach	Supervisor	6,000,000	-
Mr Tran The Anh	Supervisor	6,000,000	-
Mr Nguyen Hiep	Member	-	9,000,000
Mr Doan Van Binh	Member	-	9,000,000
Mrs Nguyen Thi Ngoc Linh	Supervisor	-	9,000,000
Mrs Tran Thi Ngoc Huyen	Supervisor	-	9,000,000
Board of General Directors		750,470,000	1,147,601,000
Mr Nguyen Khoa	General Director	322,970,000	484,601,000
Mr Nguyen Xuan Khanh	Deputy General Director	240,500,000	242,667,000
Mr Nguyen Thanh Phong	General Director	187,000,000	311,000,000
Mr Ton Duc Tung	Deputy General Director	-	109,333,000

		For 6 months period ended as at	
		30/06/2026	30/06/2025
Chief accountant		151,500,000	186,833,000
Mrs Hoang Thi Mai	Chief accountant	-	186,833,000
Mr Bui Quang Toan	Chief accountant	151,500,000	-
Total		997,970,000	1,492,634,000

2.2 Transactions and balances with other related parties

Accounts receivable from other related parties are unsecured and will be settled in cash.

As at June 30, 2026, the Company has no balances with other related parties that require presentation.

3 . Segment information

Segment information is presented based on the company's geographic and business segments. The segment reporting by geographic area and business field is structured according to the company's internal reporting and management framework.

Segment results include items directly allocated to a segment as well as those distributed among segments based on a reasonable allocation criterion (such as revenue or profit).

3.1 Segment reporting by business field

		For 6 months period ended as at	
		30/06/2026	30/06/2025
- Revenue from sales of products and goods		298,102,343,665	147,165,431,303
- Revenue from construction contracts		-	12,637,121,488
- Revenue from rendering of services		19,493,591,654	720,547,726
- Other revenue		19,502,421,946	6,731,722,985
		337,098,357,265	167,254,823,502

Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai ward, Dong Nai City, Vietnam

3. Segment information

3.2 Geographical segment

The Group's operations are mainly distributed in Dong Nai province, Dong Thap province, Nghe An province and Ba Ria - Vung Tau province. Information on the business results, assets and liabilities of the segment by geographical area based on the Group's location is as follows:

	Dong Nai	Dong Thap	Nghe An	Vung Tau (HCM City)	Adjust	Total
BUSINESS RESULTS						
01/01/2025 - 30/06/2025						
Net revenue	318,478,088,741	-	19,280,268,524	-	(660,000,000)	337,098,357,265
Expense						
- Cost of goods sold	289,763,195,162		20,374,363,860	-	(660,000,000)	309,477,559,022
- General expenses	14,599,401,094		932,757,808	-	-	15,532,158,902
Financial profit	(13,791,051,214)		130,872	-	2,005,404,504	(11,785,515,838)
Profit from other activities	10,986,889,588		(9,092,987)	-	-	10,977,796,601
Total profit before tax	11,311,330,859		(2,035,815,259)	-	2,005,404,504	11,280,920,104
01/01/2025 - 30/06/2025						
Net revenue	189,510,416,959	-	11,944,957,032	-	(34,200,550,489)	167,254,823,502
Expense						
- Cost of goods sold	170,556,429,664		9,291,673,512		(34,200,550,489)	145,647,552,687
- General expenses	21,228,499,938	4,500,000	919,537,736	4,500,000	-	22,157,037,674
Financial profit	(10,525,813,050)		47,675,260		(1,195,799,560)	(11,673,937,350)
Profit from other activities	(4,860,252,560)		(574,204,050)		-	(5,434,456,610)
Total profit before tax	(17,660,578,253)	(4,500,000)	1,207,216,994	(4,500,000)	(1,195,799,560)	(17,658,160,819)
ASSETS - LIABILITIES						
As at 30/06/2026						
Segment assets	2,448,843,410,661	65,742,118,479	456,914,828,821	4,250,000	(1,294,871,090,223)	1,676,633,517,738
Segment liabilities	1,207,357,126,485	4,650,000	64,306,969,619	49,450,000	(591,107,179,962)	680,611,016,142
As at 31/12/2025						
Segment Assets	2,429,839,552,519	65,742,118,479	457,717,526,453	4,250,000	(1,290,987,370,357)	1,662,316,077,094
Segment Liabilities	1,196,979,899,458	4,650,000	63,073,851,992	49,450,000	(585,605,936,492)	674,501,914,958

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Dong Nai Traffic Construction Joint Stock Company

200 Nguyen Ai Quoc St, Trang Dai ward, Dong Nai City, Vietnam

4. Financial instruments

Pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, pending the issuance of the accounting standard on financial instruments and the relevant implementing guidance, the Board of Management of the Company has followed the guidance that financial instruments are not required to be presented and disclosed in the Company's financial statements in accordance with Circular No. 210/2009/TT-BTC.

5. Continuous operational information

The consolidated financial statements of the Group are prepared on a going concern basis, however, the subsidiaries have announced temporary suspension of operations due to inefficiency. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the subsidiary's ability to continue as a going concern.

Subsidiary company

Downtime

1. DGT Single - Member LLC - Vung Tau	Temporarily suspended from 26/05/2025 to
2. DGT Single - Member LLC - Nghe An	Temporarily suspended from 10/05/2026 to
3. DGT Single - Member LLC - Dong Thap	Temporarily suspended from 29/04/2025 to
4. DGT Investment Single - Member LLC	Temporarily suspended from 23/05/2026 to
5. DGT Construction Materials Production and Trading Co., Ltd	Temporarily suspended from 02/07/2026 to 01/07/2027.

6. Comparative figures

The comparative figures presented in the interim financial statements for the period ended 30 June 2025 and the financial statements for the year ended 31 December 2025 were reviewed and audited, respectively, by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS).

Effective from 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC on a non-retrospective basis. The comparative information has also been reclassified to conform with the financial statement presentation requirements of this Circular. A comparison of the amounts as previously presented and as reclassified is set out below:

Consolidated interim financial statements has been reviewed:

Item	Code	Reclassified under Circular No. 99/2025/TT-BTC	As Previously Presented under Circular No. 200/2014/TT-BTC
Short-term held-to-maturity investments	213	-	316,490,000,000
Short-term loan receivables	135	316,490,000,000	-
Allowance for doubtful short-term receivables	137	(70,883,536,704)	-
Allowance for doubtful short-term receivables	136	-	(70,870,336,704)
Dividends payable	313	-	686,092,770
Other short-term payables	320	19,297,637,007	18,611,544,237
Undistributed profit after tax	421	43,459,363,166	-
Undistributed profit after tax	420	-	43,472,563,166


Luu Thi Hang
Prepared by


Bui Quang Toan
Chief Accountant


Nguyen Khoa
Legal Representative



Approved, August 27, 2026