

Phụ lục VI /Appendix VI

CÔNG TY CỔ PHẦN HÓA AN
HOA AN JOINT STOCK COMPANY

Số: 112/CV-CTY

No: 112/CV-CTY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Đồng Nai, ngày 18 tháng 08 năm 2026

Dong Nai, date 18 month 08 year 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: - Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: - The State Securities Commission;
- The Stock Exchange of Ho Chi Minh city.

1. Tên công ty niêm yết/ Name of company: **CÔNG TY CỔ PHẦN HÓA AN/HOA AN JOINT STOCK COMPANY**

- Địa chỉ trụ sở chính/ Address of headoffice: 20C, KP Hóa An, P. Biên Hòa, TP. Đồng Nai/20C, Hoa An Quarter, Bien Hoa Ward, Dong Nai City.

- Điện thoại/Telephone: 02513954458 , Email: info@hoaan.com.vn

- Mã chứng khoán/Stock symbol: DHA

2. Nội dung thông tin công bố/ Information disclosure content:

- Công bố Báo cáo tài chính soát xét bán niên năm 2026/ Disclosure of the Reviewed Semi-Annual Financial Statements for 2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 18/08/2026, tại đường dẫn: <http://hoaancom.vn> mục *quan hệ cổ đông/báo cáo tài chính/năm 2026*. / This information was published on the Company's website on August 18, 2026, at <http://hoaancom.vn> under “shareholder relations/financial reports/2026”

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./ We hereby certify that the information disclosed above is true and take full legal responsibility for the information disclosed herein.

Tài liệu đính kèm:

- Báo cáo tài chính soát xét bán niên 2026
/Reviewed Semi-Annual Financial
Statements for 2026.

Đại diện tổ chức/Organization representative
Người được UQ CBTT/Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu/Signature, full name and seal - if any)



Trần Quốc Trung

HOA AN JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS
For the period ended 30 June 2026

HOA AN JOINT STOCK COMPANY

20C, Cau Hang Quarter, Ward Bien Hoa, Dong Nai City, Viet Nam.

TABLE OF CONTENTS

CONTENTS	Pages
STATEMENT OF THE BOARD OF GENERAL DIRECTORS	2 - 3
REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	4
REVIEWED INTERIM FINANCIAL STATEMENTS	
Interim Statement of Financial Position	5 - 6
Interim Income Statement	7
Interim Cash flow Statement	8 - 9
Notes to the Interim Financial Statements	10 - 38



HOA AN JOINT STOCK COMPANY

20C, Cau Hang Quarter, Ward Bien Hoa, Dong Nai City, Viet Nam.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Hoa An Joint Stock Company presents this report together with the Company's reviewed interim financial statements for the period ended 30 June 2026.

THE COMPANY

Hoa An Joint Stock Company (hereinafter referred to as the "Company") was established under the Decision No. 47/2000/QĐ-TTg dated 18 April 2000, issued by the Prime Minister, regarding the transformation of Hoa An Stone Mining and Construction Materials Company, formerly under the FICO Corporation - JSC, into a joint stock company. The Company operates under Certificate of Business Registration No. 3600464464 (formerly No. 4703000008), initially issued by the Department of Planning and Investment of Dong Nai Province on 08 June 2000, amended several times, with the 15th amendment by the Business Registration Office under the Department of Finance of Dong Nai City on 24 June 2026 change in administrative place names.

The Company's Charter capital according to the Certificate of Business Registration changed for the 15th time on 24 June 2026 is VND 151,199,460,000 (In words: One hundred and fifty - one billion, one hundred and ninety - nine million, four hundred and sixty thousand Vietnamese Dongs).

English name of the company: Hoa An Joint Stock Company.

The Company's stock is currently listed on the HOSE with stock code: DHA.

The Company's headquarter is located on: 20C, Cau Hang Quarter, Ward Bien Hoa, Dong Nai City, Viet Nam.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

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

BOARD OF MANAGEMENT

Mr. Cao Truong Thu	Chairman
Mr. Nguyen Van Luong	Member
Mr. Mai Hoang Nguyen	Member
Mr. Nguyen Tan Loc	Member
Mr. Nguyen Van Phuc	Member

BOARD OF SUPERVISORS

Mr. Pham Viet Thang	Head of the Board
Mr. Tran Quoc Trung	Member
Mr. Dang Xuan Long	Member

BOARDS OF GENERAL DIRECTORS

Mr. Nguyen Van Luong	General Director	
Mr. Trinh Dinh Trong	Deputy General Director	
Mr. Bui Van Toan	Deputy General Director	(Appointed from 26 March 2026)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30 June 2026.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

AUDITORS

The Company's interim financial statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company limited – An Independent Member Firm of INPACT.

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

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

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

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

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

For and on behalf of the Board of General Directors,



Nguyen Van Luong
General Director

Dong Nai, 15 August 2026

No: 193/2026/BCSX-CPA VIETNAM-HCM

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: Shareholders
Boards of Management, Supervisors and General Directors
Hoa An Joint Stock Company

We have reviewed the accompanying interim financial statements of Hoa An Joint Stock Company, prepared on 15 August 2026, from pages 05 to pages 38, including the Interim Statement of Financial Position as at 30 June 2026, Interim Income Statement, Interim Cash Flows Statements for the period ended 30 June 2026 and Notes to the interim financial statements.

The Board of General Directors' responsibility

The Board of General Directors is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and prevailing relevant regulations in preparation and presentation of the interim financial statement and for such internal control as the Board of General Directors determines to be necessary to enable the preparation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30 June 2026, and of its interim financial performance and its interim cash flows for the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements.



Bui Thi Thuy
Deputy General Director
Audit Practising Registration Certificate
No: 0580-2023-137-1

Letter of Authorization No: 04/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED - A MEMBER FIRM OF IMPACT

Hanoi, 15 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Notes	30 June 2026	01 January 2026
			VND	(Re-stated) VND
A - CURRENT ASSETS (100=110+120+130+140+160)	100		354,549,544,323	308,481,314,279
I. Cash and cash equivalents	110	5.1	66,664,702,706	42,966,489,059
1. Cash	111		34,664,702,706	22,966,489,059
2. Cash equivalents	112		32,000,000,000	20,000,000,000
II. Short-term financial investments	120		260,467,063,236	226,320,888,381
1. Trading securities	121		165,279,534,161	163,974,134,161
2. Allowances for decline in value of trading securities	122		(4,474,514,145)	(4,315,289,000)
3. Investments held to maturity	123		99,662,043,220	66,662,043,220
III. Short-term receivables	130		19,301,898,936	31,083,192,708
1. Short-term receivables from customers	131	5.3	18,357,959,607	19,184,065,233
2. Prepayments to sellers in short-term	132	5.4	7,444,719,501	6,190,887,597
3. Other short-term receivables	135	5.5	30,047,641,826	42,258,661,876
4. Short-term allowances for doubtful debts	136	5.6	(36,548,421,998)	(36,550,421,998)
IV. Inventories	140	5.7	64,650,000	2,568,890,000
1. Inventories	141		632,726,166	3,136,966,166
2. Allowances for devaluation of inventories	142		(568,076,166)	(568,076,166)
VI. Other current assets	160		8,051,229,445	5,541,854,131
1. Short-term deferred expenses	161	5.12	2,829,111,761	1,285,336,250
2. Deductible value added tax	162		1,160,576,105	2,971,030,145
3. Tax and other receivables from government budget	163	5.8	4,061,541,579	1,285,487,736
B - LONG-TERM ASSETS (200 = 210+220+250+260+270)	200		221,483,730,125	229,853,956,243
I. Long-term receivables	210		11,590,611,713	11,093,838,300
1. Other long-term receivables	215	5.5	11,590,611,713	11,093,838,300
II. Fixed assets	220		35,096,406,165	39,478,719,792
1. Tangible fixed assets	221	5.9	15,341,658,864	17,238,178,305
- Historical Costs	222		82,596,519,151	82,596,519,151
- Accumulated depreciation	223		(67,254,860,287)	(65,358,340,846)
2. Intangible fixed assets	227	5.10	19,754,747,301	22,240,541,487
- Historical Costs	228		97,797,141,259	97,797,141,259
- Accumulated amortization	229		(78,042,393,958)	(75,556,599,772)
V. Long-term assets in progress	250	5.11	28,709,304,330	29,895,825,801
1. Construction in progress	252		28,709,304,330	29,895,825,801
VI. Long-term investments	260	5.2	129,139,762,880	129,139,762,880
1. Investments in subsidiaries	261		129,139,762,880	129,139,762,880
2. Investments in joint ventures and associates	262		8,459,840,000	8,459,840,000
3. Investments in equity of other entities	263		510,000,000	510,000,000
4. Allowances for long-term investments	264		(8,969,840,000)	(8,969,840,000)
VII. Other Long-term assets	270		16,947,645,037	20,245,809,470
1. Long-term deferred expenses	271	5.12	16,947,645,037	20,245,809,470
TOTAL ASSETS (280 = 100+200)	280		576,033,274,448	538,335,270,522

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

RESOURCES	Code	Notes	30 June 2026 VND	01 January 2026 VND
C - LIABILITIES (300 = 310+ 330)	300		45,302,973,549	42,638,214,742
I. Short-term liabilities	310		37,356,127,796	34,823,826,382
1. Short-term trade payables	311	5.13	3,182,614,606	7,128,781,879
2. Short-term prepayments from customers	312	5.14	5,173,831,443	2,447,495,780
3. Short-term Taxes and other payables to State budget	314	5.8	14,190,276,534	8,820,101,380
4. Payables to employees	315		2,698,016,355	11,128,224,215
5. Short-term accrued expenses	316		193,988,327	292,144,037
6. Other short-term payments	320		159,612,440	98,615,000
7. Bonus and welfare funds	323		11,757,788,091	4,908,464,091
II. Long-term liabilities	330		7,946,845,753	7,814,388,360
1. Long-term provisions	343	5.15	7,946,845,753	7,814,388,360
D - OWNERS' EQUITY	400	5.16	530,730,300,899	495,697,055,780
1. Contributed capital	411		151,199,460,000	151,199,460,000
- Ordinary shares with voting rights	411a		151,199,460,000	151,199,460,000
2. Capital surplus	412		58,398,416,000	58,398,416,000
3. Treasury shares	415		(11,846,503,500)	(11,846,503,500)
4. Development and investment funds	418		98,745,293,116	98,745,293,116
5. Undistributed profit after tax	420		234,233,635,283	199,200,390,164
- Undistributed profit after tax brought forward	420a		187,770,237,319	82,417,424,878
- Undistributed profit after tax for the current year	420b		46,463,397,964	116,782,965,286
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		576,033,274,448	538,335,270,522

Preparer



Nguyen Thi Cam Nhung

Chief Accountant



Do Van Ngoc

Dong Nai, 15 August 2026
General Director



Nguyen Van Luong

INTERIM INCOME STATEMENT
For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
1. Revenues from sales and services rendered	01	6.1	175,802,799,113	196,601,867,470
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		175,802,799,113	196,601,867,470
4. Cost of goods and services	11	6.2	104,824,401,166	126,655,193,030
5. Gross revenues from sales and services rendered (20 = 10-11)	20		70,978,397,947	69,946,674,440
6. Financial income	22	6.3	2,686,798,498	11,044,723,027
7. Financial expenses	23	6.4	169,128,844	1,782,539,666
<i>In which: interest expenses</i>	24		-	-
8. Selling expenses	25		-	-
9. General administrative expenses	26	6.5	10,243,913,001	10,154,599,287
10. Net profits from operating activities {30 = 20+(22-23)-(25+26)+27}	30		63,252,154,600	69,054,258,514
11. Other income	31	6.6	2,741,340,000	3,206,250
12. Other expenses	32	6.6	4,898,636,563	117,331,129
13. Other profits (40 = 31-32)	40		(2,157,296,563)	(114,124,879)
14. Total net profit before tax (50 = 30+40)	50		61,094,858,037	68,940,133,635
15. Current corporate income tax expenses	51	6.7	14,631,460,073	12,283,660,713
16. Profits after enterprise income tax (60 = 50-51-52)	60		46,463,397,964	56,656,472,922

Preparer



Nguyen Thi Cam Nhung

Chief Accountant



Do Van Ngoc

Dong Nai, 15 August 2026

General Director



Nguyen Van Luong

INTERIM CASH FLOW STATEMENT
(Indirect method)
For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
I. Net cash flows from operating activities				
1. Profit before tax	01		61,094,858,037	68,940,133,635
2. Adjustments for				
- Depreciation of fixed assets and investment property	02		4,382,313,627	4,215,366,832
- Provisions	03		289,682,538	2,266,383,823
- Gains, losses on investing activities	05		(2,686,798,498)	(11,044,723,027)
3. Operating profit before changes in working capital	08		63,080,055,704	64,377,161,263
- Increase, decrease in receivables	09		8,766,102,027	(31,545,123,081)
- Increase, decrease in inventories	10		2,504,240,000	-
- Increase, decrease in payables	11		(8,818,981,679)	(6,618,319,150)
- Increase, decrease deferred expenses	12		1,754,388,922	4,803,921,695
- Increase, decrease in trading securities	13		(1,305,400,000)	(6,335,680,000)
- Corporate income tax paid	15		(12,217,016,825)	(6,206,636,210)
- Other payments on operating activities	17		(2,493,313,000)	(2,563,878,353)
Net cash flows from operating activities	20		51,270,075,149	15,911,446,164
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		-	(10,845,210,000)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		2,741,340,000	-
3. Expenditures on loans and purchase of debt instruments from other entities	23		(75,000,000,000)	(10,000,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		42,000,000,000	44,337,956,780
5. Expenditures on equity investments in other entities	25		-	(76,768,162,880)
6. Proceeds from interests, dividends and distributed profits	27		2,686,798,498	11,085,723,027
Net cashflow from investing activities	30		(27,571,861,502)	(42,189,693,073)

INTERIM CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
III. Cash flows from financing activities				
1. Dividends and profits paid to the owner	36		-	(22,081,609,500)
<i>Net cashflow from financing activities</i>	40		-	(22,081,609,500)
Net cashflow during the period (50 = 20+30+40)	50		23,698,213,647	(48,359,856,409)
Cash and cash equivalents at beginning of year	60	5.1	42,966,489,059	85,960,835,809
Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	66,664,702,706	37,600,979,400

Dong Nai, 15 August 2026

Preparer



Nguyen Thi Cam Nhung

Chief Accountant



Do Van Ngoc

General Director



Nguyen Van Luong

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period ended 30 June 2026

1. COMPANY INFORMATION

1.1 Structure of ownership

Hoa An Joint Stock Company was established under the Decision No. 47/2000/QĐ-TTg dated 18 April 2000, issued by the Prime Minister, regarding the transformation of Hoa An Stone Mining and Construction Materials Company, formerly under the FICO Corporation - JSC, into a joint stock company. The Company operates under Certificate of Business Registration No. 3600464464 (formerly No. 4703000008), initially issued by the Department of Planning and Investment of Dong Nai Province on 08 June 2000, amended several times, with the 15th amendment by the Business Registration Office under the Department of Finance of Dong Nai City on 24 June 2026 change in administrative place names.

The Company's Charter capital according to the Certificate of Business Registration changed for the 15th time on 24 June 2026 is VND 151,199,460,000 (In words: One hundred and fifty - one billion, one hundred and ninety-nine million, four hundred and sixty thousand Vietnamese Dongs).

The Company's name in English: Hoa An Joint Stock Company.

The Company's stock is currently listed on the HOSE with stock code: DHA.

The Company's headquarter is located on: 20C, Cau Hang Quarter, Hoa An Ward, Bien Hoa City, Dong Nai City, Viet Nam.

Total number of the Company's employees as at 30 June 2026 is 106 (as at 31 December 2025 is 107 employees).

1.2 Operating industries and principle activities

Business activities as per the Certificate of Business Registration:

- Mining of stone, sand, gravel, and clay Planting other perennials;
- Construction of roadworks.
- Construction of water supply and drainage systems.
- Support services directly related to waterway transportation.
- Cargo handling services.
- Construction of other civil engineering works.
- Other mining support services.
- Provision and management of labor resources.
- Manufacturing of building materials from clay.
- Wholesale of construction materials and other installation equipment.
- Wholesale of machinery, equipment, and other spare parts.
- Real estate business, including ownership, use rights, or lease of land.
- Travel agency services.
- Other professional, scientific, and technological activities not elsewhere classified.
- Construction of residential buildings.

The Company's primary business activity during the year was the mining of stone, sand, gravel, and clay.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4 The company structure

As at 30 June 2026, the Company has Subsidiary, associates and dependent units as follows:

Name	Address	Major bussiness lines	Voting Ratio	Capital contribution ratio	Benefit ratio
Subsidiary					
Anh Duong Construction Stone Mining and Production Joint Stock Company	Khanh Hoa	Mining of stone, sand, gravel and clay	99.997%	99.997%	99.997%
Associated companies and joint-ventures					
Tan Dinh Mechanical Joint Stock Company - FICO	Ho Chi Minh City	Mechanical processing, manufacturing of building materials	28.13%	28.13%	28.13%

The dependent units:

<u>Name of the enterprise</u>	<u>Address</u>
Branch of Hoa An Joint Stock Company in Bien Hoa	To 9, KP. Thien Binh, Ward Tam Phuoc, Dong Nai City, Viet Nam
Branch of Hoa An Joint Stock Company in Binh Phuoc	Nui Gio Hamlet, Tan Quan Commune, Dong Nai City, Viet Nam
Branch of Hoa An Joint Stock Company in Vinh Cuu	Ong Huong Hamlet, Trang Dai Ward, Dong Nai City, Viet Nam

1.5 Statement of information comparability on the interim financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises. This Circular supersedes the Accounting Regime for Enterprises issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is effective for financial years beginning on or after 1 January 2026.

The Company has adopted the guidance set out in Circular No. 99/2025/TT-BTC with effect from 1 January 2026. Where the adoption of this Circular results in changes to the presentation of the financial statements, the Company has restated or reclassified the comparative information, as appropriate, in accordance with the applicable requirements. Accordingly, the accounting information and figures presented in these separate interim financial statements are comparable, having been prepared and presented on a consistent basis.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of the solar year.

The Company's interim financial statements are prepared for the period ended 30 June 2026.

2.2 Accounting currency

The accompanying financial statements are expressed in Vietnamese Dong (VND).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applied the Vietnamese Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Ministry of Finance

3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim financial statements:

Basis of preparation of the interim financial statements

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

The accompanying separate interim financial statements are the Company's ones, therefore, they do not include the interim financial statements of subsidiaries. Users of the separate interim financial statements should read them together with the Company's interim financial statements for the six-month period ended June 30, 2026 to obtain full information of the Company's financial position as well as the results of operations and cash flows during the year.

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

Accounting estimates

The preparation of the interim financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Trading securities

Trading securities are financial instruments held by the Company for trading purposes or classified as trading securities in accordance with prevailing regulations.

At initial recognition, trading securities are recognised at fair value of the consideration paid at the transaction date. Directly attributable costs incurred in the acquisition of trading securities are recognised as finance expenses in the period.

Subsequent to initial recognition, trading securities are measured at fair value at the reporting date. Any gains or losses arising from the remeasurement of the fair value of trading securities are recognised in finance income or finance expenses in the period.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

Investments associates and other investments

Held-to-maturity investments comprise investments that the Company has the positive intention and ability to hold to maturity, including term deposits with original maturities of more than three months and loans.

Held-to-maturity investments are initially recognised at cost and subsequently measured at carrying amount, net of impairment provisions, if any. Impairment provisions for held-to-maturity investments are presented separately in the Statement of Financial Position.

Investments in Subsidiaries, Associates and Other Investments

Investments in subsidiaries over which the Company has control, investments in associates over which the Company has significant influence are presented under the cost method in the interim financial statements.

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Profit distributions that Company received from the accumulated profits of the associates after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, associates and other investments are presented at cost less allowance for diminution in value (if any) in the Financial Position.

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

For trading securities, provision for diminution in value is determined based on the difference between the cost and fair value of the securities at the reporting date.

For held-to-maturity investments, impairment provisions are recognised when there are indications or evidence that part or all of the investments may not be recoverable in accordance with the agreed terms.

Provision for impairment of investments in subsidiaries and associates is recognised when there is objective evidence of impairment in the value of such investments at the end of the accounting period.

For investees that are parent companies, the basis for determining impairment provisions for investments is the financial statements of the investees.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated via average method.

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

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. The historical cost of an tangible asset comprises all expenditures incurred by the Company to acquire the tangible asset up to the time it is brought to the location and condition necessary for it to be capable of operating in the manner intended by the Company.

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

	<u>Years</u>
Buildings, structures	05 - 25
Machinery and equipment	05 - 15
Motor vehicles	06 - 10
Office equipment	05 - 10

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

Intangible fixed assets and Amortization

The Company's intangible assets are stated at history cost less accumulated amortization.

The historical cost of an intangible asset comprises all expenditures incurred by the Company to acquire the intangible asset up to the time it is brought to the location and condition necessary for it to be capable of operating in the manner intended by the Company.

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

The Company's intangible assets consist of the land use rights for the Thanh Phu 2, Ward Trang Dai, Dong Nai City, Viet Nam; the land use rights for the Nui Gio quarry in Tan Quan Commune, Dong Nai City, Viet Nam and the land use rights for the Tan Cang 3 quarry in Tam Phuoc Ward, Dong Nai City, Viet Nam. These assets are amortized using the straight-line method over a period of 20 years.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's deferred expenses includes:

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 36 months.

Land lease rent

Prepaid land rent represents the land rent paid for the land the Company is using. Prepaid land rent is amortized to expenses on a straight-line basis over the lease period.

Surface soil Stripping cost

Stripping costs represent the expenditures incurred by the Company to remove the surface layer of soil at the quarries under its operation. These costs are gradually allocated to the income statement over a period ranging from 3 to 15 years.

Road Construction and Mine Exploration Costs

Road construction and mine exploration costs are incurred by the Company to carry out stone exploitation, which are allocated from 03 to 20 years.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

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

The payables almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company;
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Accounting principles for dividends and profits payable

Dividends are recognized as a liability when there is a Dividend Distribution Notice from the Company's Board of Directors under the authorization of the General Meeting of Shareholders, and a record date notice from the Vietnam Securities Depository and Clearing Corporation.

Accrued expenses

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

The Company recognizes Accrued expenses as follows:

Production electricity costs, repair material costs, and other accrued expenses: Recognized as accruals when incurred but before the Company receives the related invoices or supporting documents.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Provisions for payables

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the end of the annual or interim reporting period.

Only expenses related to the provision for payables made initially will be offset by such provision.

When the difference between the provision for payables made in the previous accounting period that has not yet been used up is larger than the provision for payables made in the reporting period, it shall be reversed and recorded as a decrease in production and business expenses in the period, excluding the larger difference of the provision payables for warranty of construction works reversed into other income in the period.

The Company's provisions represent environmental restoration costs accrued based on the approved environmental rehabilitation plan by the government, with the settlement occurring at the time of actual implementation of the plan.

Owners' equity

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

Capital surplus are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue, or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in treasury shares.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Treasury shares are recognized at their acquisition cost and presented as a deduction from equity in the Statement of Financial Position.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders upon the Company's announcement of the dividend payment Schedule.

Revenue and other income

The Company's revenue comprises sales revenue, primarily from the sale of construction stone.

Revenue from sale of goods and products

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

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods sold during the period is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Finance costs represent expenses incurred during the year, primarily including costs or losses related to financial investments, provisions for impairment of trading securities, and provisions for losses on investments in other entities.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current income tax expenses in determining the profit or loss of a period.

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

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

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

Related parties

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

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

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Management assesses that the Company operates in a single business line, which is the production of stone construction materials, and within a single geographical area on the territory of Vietnam. Therefore, the Company does not present segment reporting by business segment or by geographical segment under Vietnamese Accounting Standard No. 28 - Segment Reporting.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE FINANCIAL POSITION

5.1 Cash and cash equivalents

	30 June 2026 VND	01 January 2026 VND
Cash on hand	715,792,107	300,171,609
Bank deposits (i)	33,948,910,599	22,666,317,450
Cash equivalents (ii)	32,000,000,000	20,000,000,000
Total	66,664,702,706	42,966,489,059

(i) Details of bank deposits:

	30 June 2026 VND	01 January 2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Branch	17,733,608,187	19,062,926,958
Maybank Securities Limited	13,781,884,081	859,057,435
Others Bank	2,433,418,331	2,744,333,057
Total	33,948,910,599	22,666,317,450

(ii) Details of cash equivalents:

	30 June 2026 VND	01 January 2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Branch (*)	32,000,000,000	20,000,000,000
	32,000,000,000	20,000,000,000

(*) The term deposit with the Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai has a one-month term and bears interest at a rate of 4.75% per annum.

HOA AN JOINT STOCK COMPANY
20C, Cau Hang Quarter, Ward Bien Hoa,
Dong Nai City, Viet Nam.

Form B 09a - DN
Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2 Short-term Financial investments

a. Trading securities

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Shares	163,133,534,161	196,784,876,700	(3,392,017,461)	161,828,134,161	190,790,607,000	(3,362,227,161)
Thanh Thanh Ceramic Tiles Joint Stock Company	6,043,354,161	2,651,336,700	(3,392,017,461)	6,043,354,161	2,681,127,000	(3,362,227,161)
Bien Hoa Construction and Building Materials Production Joint Stock Company	157,090,180,000	194,133,540,000	-	155,784,780,000	188,109,480,000	-
Others	2,146,000,000		(1,082,496,684)	2,146,000,000		(953,061,839)
Saigon - Phu Yen Tourism Joint Stock Company	2,146,000,000	(i)	(1,082,496,684)	2,146,000,000	(i)	(953,061,839)
Total	165,279,534,161	196,784,876,700	(4,474,514,145)	163,974,134,161	190,790,607,000	(4,315,289,000)

b. Held to maturity investments

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
<i>Term deposits (ii)</i>	<i>99,662,043,220</i>	<i>99,662,043,220</i>	-	<i>66,662,043,220</i>	<i>66,662,043,220</i>	-
Ho Chi Minh City Development Joint Stock Commercial Bank	55,000,000,000	55,000,000,000	-	52,000,000,000	52,000,000,000	-
Orient Commercial Joint Stock Bank	20,000,000,000	20,000,000,000	-	10,000,000,000	10,000,000,000	-
Viet Nam Thuong Tin Commercial Joint Stock Bank	10,000,000,000	10,000,000,000	-	-	-	-
Vietnam Prosperity Joint Stock Commercial Bank	10,000,000,000	10,000,000,000	-	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	4,662,043,220	4,662,043,220	-	4,662,043,220	4,662,043,220	-
Total	99,662,043,220	99,662,043,220	-	66,662,043,220	66,662,043,220	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2.1 Short-term Financial investments (Continued)

c. Investments in other entities

	Ratio		30 June 2026 (VND)			01 January 2026 (VND)		
	Equity owned	Voting rights	Original cost	Fair value	Provisions	Original cost	Fair value	Provisions
Investment in Subsidiaries			129,139,762,880	129,139,762,880	-	129,139,762,880	129,139,762,880	-
Anh Duong Construction Stone Mining and Production Joint Stock Company	99.997%	99.997%	129,139,762,880	129,139,762,880	-	129,139,762,880	129,139,762,880	-
Investments in Associates			8,459,840,000	-	(8,459,840,000)	8,459,840,000	-	(8,459,840,000)
Tan Dinh Mechanical Joint Stock Company - FICO	28.13%	28.13%	8,459,840,000	-	(8,459,840,000)	8,459,840,000	-	(8,459,840,000)
Investments in other entities			510,000,000	-	(510,000,000)	510,000,000	-	(510,000,000)
Foodinco Investment and Import-Export Joint Stock Corporation	0.2%	0.2%	510,000,000	-	(510,000,000)	510,000,000	-	(510,000,000)
Total			138,109,602,880	129,139,762,880	(8,969,840,000)	138,109,602,880	129,139,762,880	(8,969,840,000)

(i) The Company has not determined the fair value of unlisted investments, as the current Vietnamese Accounting Standards and Vietnamese Enterprise Accounting System do not provide guidance on fair value measurement using valuation techniques. The fair value of these investments may differ from their carrying amount.

(ii) Term deposit contracts with banks, with terms ranging from 3 months to 12 months, and interest rates from 5.5% to 8.5% per year.

5.3 Short-term receivables from customers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
Thanh Phu Stone Production and Trading Company Limited	9,076,516,078	-	9,182,419,216	-
Le Thu Stone Exploitation Limited Liability Company	3,343,545,039	(3,343,545,039)	3,343,545,039	(3,343,545,039)
Others	5,937,898,490	(1,202,004,924)	6,658,100,978	(1,204,004,924)
Total	18,357,959,607	(4,545,549,963)	19,184,065,233	(4,547,549,963)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.4 Repayments to suppliers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
Le Thu Stone Exploitation Limited Liability Company	4,445,233,412	(4,445,233,412)	4,445,233,412	(4,445,233,412)
Southern Geological Science and Production Union	366,676,800	-	366,676,800	-
Others	2,632,809,289	-	1,378,977,385	-
Total	7,444,719,501	(4,445,233,412)	6,190,887,597	(4,445,233,412)

5.5 Other receivables

	30 June 2026 (VND)		01 January 2026 (VND) (Re-stated)	
	Book value	Provisions	Book value	Provisions
a) Short-term	30,047,641,826	(27,557,638,623)	42,258,661,876	(27,557,638,623)
Dividends and profits receivable	-	-	11,732,400,000	-
Receivables from employees	845,000,000	-	724,500,000	-
Loans of non-monetary assets (i)	26,598,900,000	(26,598,900,000)	26,598,900,000	(26,598,900,000)
Others	2,603,741,826	(958,738,623)	3,202,861,876	(958,738,623)
b) Long-term	11,590,611,713	-	11,093,838,300	-
Deposits	11,590,611,713	-	11,093,838,300	-
Total	41,638,253,539	(27,557,638,623)	53,352,500,176	(27,557,638,623)

(i) This is an amount of receivables from capital contribution for the construction of a commercial building, office, and apartments with Phu My An Co., Ltd. - Hanoi under the business cooperation agreement No. 86/2017/HĐHTKD dated May 31, 2017, with an initial value of VND 30,000,000,000. According to the agreement, after 6 months, the Company has the right to withdraw its capital and receive a fixed return of 11% per year. On April 17, 2018, both parties proceeded to liquidate the business cooperation agreement under the liquidation minutes No. 86/2017/HĐHTKD. According to the most recent meeting minutes with Phu My An Co., Ltd. - Hanoi on November 25, 2022, Phu My An Co., Ltd. - Hanoi will settle the outstanding amount in 2023

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.6 Bad debts

	30 June 2026 (VND)				01 January 2026 (VND)			
	Overdue periods	Original value	Provision(-)	Recoverable amount	Overdue periods	Original value	Provision(-)	Recoverable amount
1. Short-term receivables from customers		4,545,549,963	(4,545,549,963)	-		4,547,549,963	(4,547,549,963)	-
Le Thu Stone Exploitation Limited Liability Company	> 3 years	3,343,545,039	(3,343,545,039)	-	> 3 years	3,343,545,039	(3,343,545,039)	-
Others	> 3 years	1,202,004,924	(1,202,004,924)	-	> 3 years	1,204,004,924	(1,204,004,924)	-
2. Prepayments to sellers in short-term		4,445,233,412	(4,445,233,412)	-		4,445,233,412	(4,445,233,412)	-
Le Thu Stone Exploitation Limited Liability Company	> 3 years	4,445,233,412	(4,445,233,412)	-	> 3 years	4,445,233,412	(4,445,233,412)	-
3. Other short-term receivables		27,557,638,623	(27,557,638,623)	-		27,557,638,623	(27,557,638,623)	-
Phu My An Hanoi Limited Liability Company	> 3 years	26,598,900,000	(26,598,900,000)	-	> 3 years	26,598,900,000	(26,598,900,000)	-
Mr. Tran Kim Thi	> 3 years	900,456,623	(900,456,623)	-	> 3 years	900,456,623	(900,456,623)	-
Other	> 3 years	58,282,000	(58,282,000)	-	> 3 years	58,282,000	(58,282,000)	-
Total		36,548,421,998	(36,548,421,998)	-		36,550,421,998	(36,550,421,998)	-

5.7 Inventories

30 June 2026 (VND)		01 January 2026 (VND)	
	Original value Provisions		Original value Provisions
Raw material	632,726,166 (568,076,166)		632,726,166 (568,076,166)
Finish good	- -		2,504,240,000 -
Total	632,726,166 (568,076,166)		3,136,966,166 (568,076,166)

HOA AN JOINT STOCK COMPANY
20C, Cau Hang Quarter, Ward Bien Hoa,
Dong Nai City, Viet Nam.

Form B 09a - DN
Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.8 Taxes and payables, receivables to State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
a) Payables	8,820,101,380	52,053,633,665	46,683,458,511	14,190,276,534
Value added tax (i)	1,651,248,009	12,022,046,391	11,408,588,154	2,264,706,246
Corporate income tax (i)	2,913,151,496	15,766,808,596	12,217,016,825	6,462,943,267
Personal income tax	475,357,197	178,872,140	606,274,174	47,955,163
Resource tax	2,945,419,933	14,205,194,444	11,735,942,519	5,414,671,858
Environmental Protection Tax	394,214,644	4,141,167,131	4,535,381,775	-
Land and Housing Tax	-	4,147,572,203	4,147,572,203	-
Mineral Exploration License Fee	440,710,101	1,591,972,760	2,032,682,861	-
b) Receivables	1,285,487,736	-	2,776,053,843	4,061,541,579
Land and Housing Tax	1,285,487,736	-	2,206,598,176	3,492,085,912
Mineral Exploration License Fee	-	-	196,062,525	196,062,525
Environmental Protection Tax	-	-	373,393,142	373,393,142

(i) The Company paid additional value-added tax and corporate income tax of VND 3,469,257,004 pursuant to Decision No. 2176/QĐ-XPHC-DON dated 30 June 2026, comprising VND 604,262,434 of VAT and VND 2,864,994,570 of CIT.

HOA AN JOINT STOCK COMPANY
20C, Cau Hang Quarter, Ward Bien Hoa,
Dong Nai City, Viet Nam.

Form B 09a - DN
Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01/01/2026	16,539,228,110	47,737,939,716	18,029,887,645	289,463,680	82,596,519,151
As at 30/06/2026	<u>16,539,228,110</u>	<u>47,737,939,716</u>	<u>18,029,887,645</u>	<u>289,463,680</u>	<u>82,596,519,151</u>
ACCUMULATED DEPRECIATION					
As at 01/01/2026	14,431,924,675	41,659,555,180	8,977,397,311	289,463,680	65,358,340,846
Depreciation	215,909,400	742,450,455	938,159,586	-	1,896,519,441
As at 30/06/2026	<u>14,647,834,075</u>	<u>42,402,005,635</u>	<u>9,915,556,897</u>	<u>289,463,680</u>	<u>67,254,860,287</u>
NET BOOK VALUE					
As at 01/01/2026	2,107,303,435	6,078,384,536	9,052,490,334	-	17,238,178,305
As at 30/06/2026	<u>1,891,394,035</u>	<u>5,335,934,081</u>	<u>8,114,330,748</u>	<u>-</u>	<u>15,341,658,864</u>

In wich:

History cost of tangible fixed assets which are fully depreciated but still in use as at 30 June 2026 is VND 34,509,157,828 (as at 31 December 2025 is VND 29,434,693,128).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.9 Tangible fixed assets (Continued)

Details of tangible fixed assets existing as at 30 June 2026 and 1 January 2026:

Assets	30/06/2026 (VND)			01/01/2026 (VND)		
	History cost	Accumulated Amortization	Net book value	History cost	Accumulated Amortization	Net book value
Buildings and Structures	16,539,228,110	14,647,834,075	1,891,394,035	16,539,228,110	14,431,924,675	2,107,303,435
Office company	2,050,382,876	2,050,382,876	-	2,050,382,876	2,050,382,876	-
Others	14,488,845,234	12,597,451,199	1,891,394,035	14,488,845,234	12,381,541,799	2,107,303,435
Machinery, equipment	47,737,939,716	42,402,005,635	5,335,934,081	47,737,939,716	41,659,555,180	6,078,384,536
ALLIS crusher	18,066,151,866	17,456,654,399	609,497,467	18,066,151,866	17,304,755,909	761,395,957
PDUS Crushing and Screening Unit (Unit No. 2)	5,074,464,700	5,074,464,700	-	5,074,464,700	4,986,728,767	87,735,933
PDSU Grinding Machine (Machine 1)	4,599,971,260	4,599,971,260	-	4,599,971,260	4,599,971,260	-
Others	19,997,351,890	15,270,915,276	4,726,436,614	19,997,351,890	14,768,099,244	5,229,252,646
Transportation means	18,029,887,645	9,915,556,897	8,114,330,748	18,029,887,645	8,977,397,311	9,052,490,334
Xe TOYOTA LAND CRUISER 2024	4,555,691,000	797,245,932	3,758,445,068	4,555,691,000	569,461,380	3,986,229,620
Xe Toyota Land Cruiser Prado CD 2025	3,710,383,593	566,864,155	3,143,519,438	3,710,383,593	257,665,525	3,452,718,068
Others	9,763,813,052	8,551,446,810	1,212,366,242	9,763,813,052	8,150,270,406	1,613,542,646
Office equipment	289,463,680	289,463,680	-	289,463,680	289,463,680	-
Others	289,463,680	289,463,680	-	289,463,680	289,463,680	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.10 Intangible fixed assets

	Land use rights VND	Total VND
HISTORY COST		
As at 01/01/2026	97,797,141,259	97,797,141,259
As at 30/06/2026	97,797,141,259	97,797,141,259
ACCUMULATED DEPRECIATION		
As at 01/01/2026	75,556,599,772	75,556,599,772
Depreciation	2,485,794,186	2,485,794,186
As at 30/06/2026	78,042,393,958	78,042,393,958
NET BOOK VALUE		
As at 01/01/2026	22,240,541,487	22,240,541,487
As at 30/06/2026	19,754,747,301	19,754,747,301

Details of intangible assets as at 30 June 2026 and 1 January 2026:

Assets	30/06/2026 (VND)		
	History cost	Accumulated Amortization	Net book value
Land use rights	97,797,141,259	78,042,393,958	19,754,747,301
Land use rights for the Tan Cang 3 mine	43,904,572,884	35,578,289,210	8,326,283,674
Land use rights for the Tan Cang 2 mine	47,963,458,275	38,020,605,746	9,942,852,529
Others	5,929,110,100	4,443,499,002	1,485,611,098
Assets	01/01/2026 (VND)		
	History cost	Accumulated Amortization	Net book value
Land use rights	97,797,141,259	75,556,599,772	22,240,541,487
Land use rights for the Tan Cang 3 mine	43,904,572,884	34,440,068,108	9,464,504,776
Land use rights for the Tan Cang 2 mine	47,963,458,275	36,821,518,748	11,141,939,527
Others	5,929,110,100	4,295,012,916	1,634,097,184

HOA AN JOINT STOCK COMPANY
20C, Cau Hang Quarter, Ward Bien Hoa,
Dong Nai City, Viet Nam.

Form B 09a - DN
Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.11 Construction in progress

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Cost of land acquisition for Thanh Phu 2 Quarry (i)	10,845,210,000	10,845,210,000	10,845,210,000	10,845,210,000
Hoa An Tourism and Residential Area (i)	4,087,439,696	4,087,439,696	4,087,439,696	4,087,439,696
Investment in Nui Gio Quarry (i)	248,058,177	248,058,177	248,058,177	248,058,177
Cost of Purchasing Land for Tan Cang 3 Quarry (i)	8,080,644,400	8,080,644,400	8,080,644,400	8,080,644,400
Cost of Purchasing Land for Support Area of Thanh Phu 2 Quarry	654,163,636	654,163,636	1,840,685,107	1,840,685,107
Construction Cost of Tan Cang 3 Quarry (i)	4,793,788,421	4,793,788,421	4,793,788,421	4,793,788,421
Total	28,709,304,330	28,709,304,330	29,895,825,801	29,895,825,801

(i) These are costs incurred by the Company for land purchase and compensation in the mining area (land adjacent to the mines) that are part of the planned exploitation area. Currently, the Company is in the process of completing legal documentation and awaiting decisions from government authorities to proceed with the project. The details of the mining rights issuance period for the Company's quarries are presented in Note 7.1

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.12 Defferend expenses

	30 June 2026 VND	01 January 2026 VND
Short-term	2,829,111,761	1,285,336,250
Repair expenses	642,668,126	1,285,336,250
Others	2,186,443,635	-
Long-term	16,947,645,037	20,245,809,470
Overburden Stripping Cost	6,634,209,556	8,421,086,728
Cost of acquiring land in the mining area	5,464,613,452	5,816,711,104
Road Construction and Reserves Exploration Cost	2,056,870,618	2,406,257,999
Compensation costs, office and warehouse relocation at Tan Cang 3 quarry	250,184,117	329,189,615
Others	2,541,767,294	3,272,564,024
Total	19,776,756,798	21,531,145,720

5.13 Trade payables

	30 June 2026 VND	01 January 2026 VND
Thanh Phu Stone Production and Trading Company Limited	1,072,906,063	5,791,787,138
Tan Phu Thanh Company Limited	1,226,936,171	650,870,016
Ohers	882,772,372	686,124,725
Total	3,182,614,606	7,128,781,879

5.14 Prepayments from customers

	30 June 2026 VND	01 January 2026 VND
Thanh Phu Stone Single Member Limited Liability Company - Nui Gio Branch	1,993,898,018	1,167,434,440
Hoang Anh Trading and Construction Co., Ltd.	751,188,000	-
Others	2,428,745,425	1,280,061,340
Total	5,173,831,443	2,447,495,780

HOA AN JOINT STOCK COMPANY
20C, Cau Hang Quarter, Ward Bien Hoa,
Dong Nai City, Viet Nam.

Form B 09a - DN
Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.15 Provision for long term payables

	01/01/2026 VND	Increase in Provisions during the Year VND	Decrease in Provisions during the Year VND	30/06/2026 VND
Environmental Rehabilitation	7,814,388,360	132,457,393	-	7,946,845,753
Total	7,814,388,360	132,457,393	-	7,946,845,753

Pursuant to the provisions of the Law on Environmental Protection regarding obligations to rehabilitate and restore the environment in relation to mineral extraction projects, and the guidance provided in relevant documents issued by the Ministry of Finance, the Company recognises provisions for the related costs. Such provisions are recognised as production and operating expenses for the period and allocated to the cost of extracted products.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.16 Owners' equity

Unit: VND

	Owners' equity	Share premium	Own shares repurchased	Development Investment Fund	Retained profits	Total
As at 01/01/2025	151,199,460,000	58,398,416,000	(11,846,503,500)	98,745,293,116	130,709,628,071	427,206,293,687
Profit for the previous year	-	-	-	-	116,782,965,286	116,782,965,286
Increase in capital in the previous year	-	-	-	-	(822,586,193)	(822,586,193)
Capital increase advisory fee	-	-	-	-	(204,000,000)	(204,000,000)
Dividend distribution for the year 2024	-	-	-	-	(44,163,219,000)	(44,163,219,000)
Appropriation to the social welfare fund	-	-	-	-	(1,551,199,000)	(1,551,199,000)
Appropriation to reward and welfare funds	-	-	-	-	(1,551,199,000)	(1,551,199,000)
As at 01/01/2026	151,199,460,000	58,398,416,000	(11,846,503,500)	98,745,293,116	199,200,390,164	495,697,055,780
Profit for the current year	-	-	-	-	46,463,397,964	46,463,397,964
Remuneration for Board of Management (i)	-	-	-	-	(1,883,515,845)	(1,883,515,845)
Remuneration for Board of Supervisors (i)	-	-	-	-	(204,000,000)	(204,000,000)
Appropriation to the social welfare fund (i)	-	-	-	-	(1,167,830,000)	(1,167,830,000)
Appropriation to reward and welfare funds (i)	-	-	-	-	(8,174,807,000)	(8,174,807,000)
As at 30/06/2026	151,199,460,000	58,398,416,000	(11,846,503,500)	98,745,293,116	234,233,635,283	530,730,300,899

(i) In the period, the Company distributed profits of year 2025 according to its Resolution of the General Meeting of Shareholders No. 01/NQĐHĐCĐ-CtyCPHA dated 16 April 2026. In which :

- Allocation to the Remuneration for Board of Management 2% retained profits : VND 2,335,659,000. Of which, the Company has provisionally deducted VND 452,143,155 in 2025, the remaining amount deducted in 2026 is VND 1,883,515,845.
- Allocation to the Remuneration for Board of Supervisors: VND 288,000,000. Of which, the Company has provisionally deducted 84,000,000 VND in 2025 and the remaining amount deducted in 2026 is 204,000,000 VND.
- Allocation to the Social Welfare Fund: VND 1,167,830,000
- Allocation to the Reward and Welfare Fund: VND 8,174,807,000.

As at the date of this report, the Company has not completed the procedures for finalising the list of shareholders entitled to receive the 2025 dividend. Accordingly, the Company has not recognised a dividend payable of VND 44,163,219,000, as approved by the 2026 Annual General Meeting of Shareholders.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.16 Owners' equity (Continued)

a. Details of owners' equity

	30 June 2026 VND	01 January 2026 VND
No. 1 Building Materials Corporation - Joint Stock Company	35,425,430,000	34,185,430,000
Ms. La My Phuong	13,811,000,000	13,811,000,000
Mr. Yang, Tsung Lung	7,440,000,000	7,189,000,000
Others	94,523,030,000	96,014,030,000
Total	151,199,460,000	151,199,460,000

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

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
- Shareholders' capital		
Opening balance	151,199,460,000	151,199,460,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	151,199,460,000	151,199,460,000
- Dividend, Profit distribution	-	22,081,609,500

c. Shares

	30 June 2026 Shares	01 January 2026 Shares
Quantity of registered shares	15,119,946	15,119,946
Quantity of issued shares	15,119,946	15,119,946
Common shares	15,119,946	15,119,946
Purchased shares	(398,873)	(398,873)
Common shares	(398,873)	(398,873)
Outstanding shares	14,721,073	14,721,073
Common shares	14,721,073	14,721,073
Par value of outstanding shares (VND/ shares)	10,000	10,000

d. The Company's equity funds

	30 June 2026 VND	01 January 2026 VND
Development and investment funds	98,745,293,116	98,745,293,116
Total	98,745,293,116	98,745,293,116

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from selling construction materials stone	175,802,799,113	196,601,867,470
Total	175,802,799,113	196,601,867,470

6.2 Cost of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of goods sold	104,824,401,166	126,655,193,030
Total	104,824,401,166	126,655,193,030

6.3 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest income from deposits	2,388,895,498	3,405,561,827
assets	297,903,000	7,639,161,200
Total	2,686,798,498	11,044,723,027

6.4 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Provision for decline in value of trading securities and provision for losses on investments in other entities	29,790,300	1,191,612,000
Expenses from unsuccessful issuance of bonds and shares	129,434,845	573,788,324
Other financial expenses	9,903,699	17,139,342
Total	169,128,844	1,782,539,666

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.5 Administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Employee expenses	3,373,494,881	5,596,269,622
Materials expenses	576,227,162	396,289,936
Amortization and Depreciation expenses	149,063,337	637,120,956
Charges and fee	256,448,833	75,147,916
(Reversal)/Increase in allowances for doubtful debts	(2,000,000)	-
Outsourcing expenses	969,633,523	75,920,959
Others	4,921,045,265	3,373,849,898
Total	10,243,913,001	10,154,599,287

6.6 Other income/Other expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Other income		
Company's quarry sites.	2,741,340,000	-
Others	-	3,206,250
Total	2,741,340,000	3,206,250
Other expenses		
Penalty expenses	3,712,115,092	14,606,241
Others	1,186,521,471	102,724,888
Total	4,898,636,563	117,331,129

6.7 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Total net profit before tax	61,094,858,037	68,940,133,635
Increase adjustment:	3,712,115,092	117,331,129
Non-deductible expenses	3,712,115,092	117,331,129
Decrease adjustment:	-	-
Taxable income	64,806,973,129	69,057,464,764
Tax-exempt income	297,903,000	7,639,161,200
Dividends received	297,903,000	7,639,161,200
Taxable income	64,509,070,129	61,418,303,564
Corporate income tax rate	20%	20%
Corporate income tax from prior years	1,729,646,047	-
Current corporate income tax expense	14,631,460,073	12,283,660,713

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.8 Production and business expenses by factors

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Raw material expenses	5,723,650,840	13,209,307,332
Employee expenses	11,802,422,280	14,422,492,893
Amortization and Depreciation expenses	4,382,313,627	4,215,366,832
Outsourcing expenses	76,825,433,702	83,253,668,058
Other cash expenses	16,334,493,718	21,708,957,202
Total	115,068,314,167	136,809,792,317

7. OTHER INFORMATION

7.1 Commitments

The quarries currently licensed for exploitation by the Company and their respective usage periods are as follows:

Quarry	Location	Legal document	Expiration date
Tan Cang 3	Phuoc Tan Ward and Tam Phuoc Ward, Dong Nai City, Vietnam.	Decision No. 2733/QD-UBND dated 23 September 2009, issued by the People's Committee of Dong Nai Province, granting approval for the exploitation of the Tan Cang 3 construction stone quarry, located in Phuoc Tan - Tam Phuoc Commune, Dong Nai Province. Decision No. 1625/QD-UBND dated June 30, 2011, issued by the People's Committee of Dong Nai Province, granting approval for the exploitation of the Tan Cang 3 construction stone quarry, located Phuoc Tan - Tam Phuoc Commune, Dong Nai Province. Decision No. 2290/QD-UBND dated 7 July 2020, issued by the People's Committee of Dong Nai Province, granting approval for the exploitation of the Tan Cang 3 construction stone quarry, located in Phuoc Tan Ward and Tam Phuoc Ward, Dong Nai Province.	30 June 2037

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7. OTHER INFORMATION (CONTINUED)

7.1 Commitments

The quarries currently licensed for exploitation by the Company and their respective usage periods are as follows (Continued)

Quarry	Location	Legal document	Expiration date
Thanh Phu 2	Ong Huong Hamlet, Trang Dai Ward, Dong Nai City, Vietnam	Decision No. 1078/QD-UBND dated May 6, 2010, issued by the People's Committee of Dong Nai Province, granting approval for Hoa An Joint Stock Company to exploit construction stone at Thanh Phu 2 Quarry, located in Thien Tan Commune, Vinh Cuu District, Dong Nai Province. Mineral Mining License No. 3221/GP-UBND dated 20 October 2015, issued by the People's Committee of Dong Nai Province for the exploitation of construction stone.	01 March 2027
Nui Gio 2	Nui Gio Hamlet, Tan Quan Commune, Dong Nai City, Vietnam	Mineral Mining License No. 55/GP-UB dated 15 August 2002, issued by the People's Committee of Binh Phuoc Province to Hoa An Joint Stock Company. Mineral Mining License No. 54/GP-UB dated 14 August 2019, issued by the People's Committee of Binh Phuoc Province to Hoa An Joint Stock Company.	14 October 2040

7.2 Information of related parties

a. List of related parties

Related Parties	Relationship
No. 1 Building Materials Corporation - Joint Stock Company	Major shareholder
Members of the Board of Directors, Supervisory Board, General Director Board, other managers and close individuals in the family of these members	Significant Influence

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties (Continued)

b. Remuneration for Boards of Management, Supervisors and General Directors

Remuneration and Other Benefits of Boards of Management

Name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mr. Cao Truong Thu	Chairman	245,214,000	148,692,000
Mr. Nguyen Van Luong	Member	548,077,500	198,870,000
Mr. Nguyen Tan Loc	Member	204,347,500	123,900,000
Mr. Mai Hoang Nguyen	Member	204,347,500	123,900,000
Mr. Nguyen Van Phuc	Member	204,347,500	94,570,000
Total		1,406,334,000	689,932,000

Remuneration and Other Benefits of the Board of Supervisors

Name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mr. Pham Viet Thang	Head of the Board	75,000,000	60,000,000
Mr. Tran Quoc Trung	Member	51,000,000	42,000,000
Mr. Dang Xuan Long	Member	51,000,000	42,000,000
Total		177,000,000	144,000,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties (Continued)

b. Remuneration for Boards of Management, Supervisors and General Directors

Remuneration and Other Benefits of Deputy General Director and Chief Accountant.

Name	Position	For the period ended 30/6/2026	For the period ended 30/6/2025
		VND	VND
Mr. Nguyen Van Luong	General Director	832,916,000	707,212,000
Mr. Trinh Dinh Trong	Deputy General Director	512,531,000	443,960,000
Mr. Bui Van Toan	Deputy General Director (Appointed from 26 March 2026)	370,141,000	-
Mr. Do Van Ngoc	Deputy General Director	433,690,000	398,223,000
Total		2,149,278,000	1,549,395,000

c Transactions with related parties

Related parties	Relationship	Nature of transaction	For the period ended 30/6/2026	For the period ended 30/6/2025
			VND	VND
Others				
No. 1 Building Materials Corporation - Joint Stock Company	Major shareholder	Devidend distribution	-	5,382,514,500
Mr. Nguyen Van Luong	Key management personnel	Devidend distribution	-	206,610,000
Mr. Nguyen Tan Loc	Key management personnel	Devidend distribution	-	1,658,619,000
Total			-	7,247,743,500

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

7.3 Comparative figures

Comparative information on the Interim Financial Position and notes are figures taken from the Financial Statements for the fiscal year ended 31 December 2025 has been audited by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

Comparative information on the Interim Income Statement, Interim Cash Flow Statement and notes are figures taken from the interim Financial Statements for the period ended 30 June 2025 which have been reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC from 01 January 2026. To ensure comparability of information presented in the separate financial statements, the Company has restated or reclassified certain items as at 01 January 2026 in the statement of financial position as follows:

	01 January 2026 Number presented VND	01 January 2026 Re - stated VND	Diff VND
Short-term receivables	31,083,192,708	31,083,192,708	-
- Short-term loan receivables	27,159,956,623	-	(27,159,956,623)
- Other short-term receivables	15,098,705,253	42,258,661,876	27,159,956,623

Preparer



Nguyen Thi Cam Nhung

Chief Accountant



Do Van Ngoc

Dong Nai, 15 August 2026
General Director



Nguyen Van Luong