CÔNG TY CỔ PHẦN
ĐẦU TƯ VÀ XÂY DỰNG 3-2
3-2 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Số/ *No*: 44/2026-CBTT

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

TP. Hồ Chí Minh, ngày 28 tháng 8 năm 2026
Ho Chi Minh City, day 28 month 8 year 2026

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2 M.S.D.N: 3700146225 C.T.C.P P.LÁI THIÊU-TP.HỒ CHÍ MINH

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi/ *To*:

- Uỷ ban Chứng khoán Nhà nước/ *The State Securities Commission;*
- Sở Giao dịch Chứng khoán TP HCM/ *Hochiminh Stock Exchange.*

1. Tên tổ chức/ *Name of organization*: CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2/ *3-2 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY*

- Mã chứng khoán/ *Stock code*: C32

- Địa chỉ/ *Address*: Số 45A, đường Nguyễn Văn Tiết, phường Lái Thiêu, Thành phố Hồ Chí Minh/ *45A Nguyen Van Tiet Street, Lai Thieu Ward, Ho Chi Minh City.*

- Điện thoại liên hệ/ *Tel*: 0274.3759446/19005132 - Fax: 0274.3755605

- E-mail: info@c32.vn

2. Nội dung thông tin công bố/*Contents of disclosure:*

Báo cáo tài chính hợp nhất soát xét bán niên năm 2026 và giải trình lợi nhuận sau thuế chênh lệch trước và sau soát xét và so với cùng kỳ năm 2025/ *Reviewed Interim Consolidated Financial Statements for the First Half of 2026 and Explanation of the Variances in Profit After Tax Before and After Review and Compared with the Same Period in 2025.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 28/08/2026 tại đường dẫn: www.c32.vn - Quan hệ cổ đông – Báo cáo tài chính – Năm 2026/ *This information was disclosed on the Company's website on 28 August 2026 at the following link: www.c32.vn – Investor Relations – Financial Statements – 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 provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/ Attached documents:
- *Báo cáo tình hình tài chính/ Statement of Financial Position;*
- *Báo cáo KQHĐ KD/ Income Statement;*
- *Báo cáo lưu chuyển tiền tệ (ppgt)/ Cash Flow Statement (Direct Method);*
- *Thuyết minh báo cáo tài chính/ Notes to Financial Statements;*
- *Công văn giải trình số 406/CTY-TC ngày 28/08/2026/ Explanatory Letter No. 406/CTY-TC dated 28 August 2026.*

Người ủy quyền công bố thông tin/
Person authorized to disclose information

Lữ Minh Quân

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2
DN: C=VN, S=HỒ CHÍ MINH, L=Lái Thiêu, CN=CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2, OID.0.9.2342.19200300.100.1.1=MST:3700146225
Reason: I am the author of this document
Location: your signing location here
Date: 2026-08-28 19:32:43
Foxit PhantomPDF Version: 9.5.0

BM7.5-13A/20

JOINT STOCK COMPANY INVESTMENT AND CONSTRUCTION 3-2

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, August 28, 2026

No: 406 /CTY-TC

Explanation of profit fluctuations in consolidated financial statements in the first 6 months of 2026 after audit and compared to the same period last year

To: - The State Securities Commission;
- Ho Chi Minh City Stock Exchange.

Company: 3-2 Investment and Construction Joint Stock Company

Stock code: C32

Head Office Address: No. 45A, Nguyen Van Tiet Street, Lai Thieu Ward, Ho Chi Minh City.

Phone: 0274.3759446 **Fax**: 0274.3755605

Pursuant to Circular 96/2020/TT-BTC dated 11/11/2020 of the Ministry of Finance guiding the disclosure of information on the securities market;

Based on the reviewed consolidated financial statements for the first 6 months of 2026 of 3-2 Investment and Construction Joint Stock Company.

3-2 Investment and Construction Joint Stock Company would like to explain the fluctuation of profit after tax in the consolidated financial statements for the first 6 months of 2026 after audit and compared to the same period last year as follows:

Profit After tax	After the audit	Before the audit	% Spread
Consolidated Reporting	15.002.199.556	15.041.034.485	-0,26%

Profit After tax	The first 6 months of 2026	The first 6 months of 2025	% Spread
Consolidated Reporting	15.002.199.556	-4.412.681.634	+439,98%

Causes:

The consolidated financial statements for the first 6 months of 2026 after review showed a decrease in profit of VND 38,834,929 (equivalent to -0.26%)

due to fluctuations in the decrease in profits of associated companies leading to a decrease in the consolidated profit of the parent company. Specifically, the profit after tax of Mien Dong Company decreased by VND 115,048,747 after review.

The consolidated financial statements for the first 6 months of 2026 had fluctuations in profit increase of VND 19.41 billion over the same period in 2025 (equivalent to 439.98%) due to fluctuations in the business results of the parent company and fluctuations in profits from associated companies, the main reasons:

- Net revenue from sales and service provision decreased by VND 3,920,028,147 (equivalent to a decrease of 1.93%) while cost of goods sold decreased by 4,670,225,797 (equivalent to a decrease of 2.71%), resulting in a slight increase in gross profit from sales and service provision of VND 750,197,650 (equivalent to an increase of 2.47%) over the same period last year, mainly due to construction activities and sales of box culverts.
- Revenue from financial activities decreased by VND 3,177,740,841 (equivalent to a decrease of 44.15%) compared to the same period last year, mainly due to a decrease in dividend profit and dividend profit in this period compared to the previous period.
- Financial operating expenses increased by VND 3,029,078,711 (equivalent to an increase of 68.03%) over the same period last year, mainly due to the increase in VND 1.5 billion in contingency expenses for the depreciation of trading securities and the increase in interest expense by VND 1.4 billion due to more borrowing to serve business activities.
- Profit or loss in joint ventures and associates increased by VND 18,718,218,936 over the same period, mainly because during the period, Mien Dong Joint Stock Company (an associated company) recorded strong profit growth from the quarrying business, leading to a corresponding increase in the Company's ownership in this unit.
- Other expenses decreased by 17,532,786,483 VND (equivalent to a decrease of 86.36%) because in the previous period, the Company recorded additional expenses for granting mineral exploitation rights at Tan Dong Hiep construction quarry with a total amount of 19,669,316,603 VND.

The above are some of the main reasons affecting production and business results, leading to fluctuations in profits of consolidated financial statements in the first 6 months of 2026 after audit and compared to the same period in 2025.

Best regards!

Recipients :
- As above;
- Save VT/TC/4

GENERAL DIRECTOR

M.S.D.N:3700146225-C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ VÀ XÂY DỰNG
3-2
P.LÁI THIÊU-TP.HỒ CHÍ MINH

Nguyễn Chế Phi

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

3-2 INVESTMENT AND CONSTRUCTION JOINT S

For the period from 01/01/2026 to 30/06/2026
(reviewed)

A member of HLB International

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

Board of Management of 3-2 Investment and Construction Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01/01/2026 to 30/06/2026.

THE COMPANY

3-2 Investment and Construction Joint Stock Company (renamed from 3-2 Investment Construction Joint Stock Company) is an enterprise which was equitized from a State-owned enterprise – Construction Investment Company 3-2 under the Decision No. 1214/QD-UBND dated 21 April 2008 of the People's Committee of Binh Duong province.

The Company has been operating in accordance with the Business Registration Certificate No. 3700146225 issued by Binh Duong Province Department of Planning and Investment (now the Department of Finance of Ho Chi Minh City) for the first time on 24 December 2008, amended for the 16th on 11 February 2026.

The Company's head office is located at: No. 45A Nguyen Van Tiet Street, Lai Thieu Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

Members of the Board of Directors, the Board of Management and the Audit Committee of the Company during the period and to the preparation of these statements are:

Board of Directors:

Mr.	Tu Vinh Trung	Chairman	
Mrs.	Bui Thu Huyen	Member	
Mr.	Nguyen Viet Duc	Member	
Mr.	Nguyen Van Sang	Member	
Mr.	Nguyen Trong Liem	Member	Appointed on 25/08/2026
Mr.	Le Hung Chien	Member	Appointed on 21/04/2026 Resigned on 25/08/2026
Mr.	Dinh Van Trong	Member	Resigned on 21/04/2026

Board of Management:

Mr.	Nguyen The Phi	General Director	Appointed on 28/01/2026
Mr.	Dinh Van Trong	General Director	Resigned on 28/01/2026
Mr.	Nguyen Van Sang	Deputy General Director	

Audit Committee:

Mr.	Nguyen Trong Liem	Chairman	Appointed on 25/08/2026
Mr.	Le Hung Chien	Chairman	Appointed on 21/04/2026 Resigned on 25/08/2026
Mr.	Nguyen Viet Duc	Chairman	Resigned on 21/04/2026
Mrs.	Bui Thu Huyen	Member	

LEGAL REPRESENTATIVE

The legal representative of the Company from 01/01/2026 to 10/02/2026 is Mr. Dinh Van Trong – General Director; from 11/02/2026 until the preparation of the Interim Consolidated Financial Statements is Mr. Nguyen The Phi – General Director.

AUDITORS

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

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

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

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

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

We confirm that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30/06/2026, its operation results and cash flows for the six-month period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

OTHER COMMITMENTS

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

On behalf of the Board of Management

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2

Nguyen The Phi
Legal Representative
Approved, 28 August 2026

No. 280826.008/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Directors and Board of Management**
3-2 Investment and Construction Joint Stock Company

We have reviewed the accompanying Interim Consolidated Financial Statements of 3-2 Investment and Construction Joint Stock Company prepared on 28 August 2026, from page 05 to page 53 including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash Flows for the six-month period then ended and Notes to the Interim Consolidated Financial Statements.

Board of Management's Responsibility

The Board of Management is responsible for the preparation and presentation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of 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 these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of 3-2 Investment and Construction Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

Branch of AASC Auditing Firm Company Limited

M.S.C.N: 0100111105-006-C.T.T.N.H.H
CHI NHÁNH
CÔNG TY TNHH
HÃNG KIỂM TOÁN
AASC
THÀNH PHỐ HỒ CHÍ MINH

Tran Trung Hieu
Director
Certificate of registration for audit practice
No. 2202-2023-002-1
Ho Chi Minh City, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code		ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A.**	**CURRENT ASSETS**		**383,004,874,543**	**388,540,736,004**
110	**I.**	**Cash and cash equivalents**	**03**	**85,575,385,871**	**83,744,923,330**
111	1.	Cash		85,575,385,871	63,712,389,084
112	2.	Cash equivalents		-	20,032,534,246
120	**II.**	**Short-term financial investments**	**04**	**91,009,055,629**	**88,558,118,770**
121	1.	Trading securities		38,799,169,596	50,385,142,928
122	2.	Allowance for decline in value of trading securities		(6,488,033,596)	(5,167,503,610)
123	3.	Short-term held-to-maturity investments		58,697,919,629	43,340,479,452
130	**III.**	**Short-term receivables**		**63,321,947,219**	**102,529,912,924**
131	1.	Short-term trade receivables	05	78,536,875,762	102,737,399,134
132	2.	Short-term prepayments to suppliers	06	7,882,738,266	18,158,503,697
135	3.	Other short-term receivables	07	4,936,064,151	10,303,428,549
136	4.	Allowance for short-term doubtful debts		(28,033,730,960)	(28,669,418,456)
140	**IV.**	**Inventories**	**09**	**134,805,829,368**	**111,597,481,643**
141	1.	Inventories		143,503,635,562	120,778,763,562
142	2.	Allowance for decline of inventories		(8,697,806,194)	(9,181,281,919)
160	**V.**	**Other short-term assets**		**8,292,656,456**	**2,110,299,337**
161	1.	Short-term deferred expenses	14	827,593,521	604,094,992
162	2.	Deductible VAT		1,871,865,721	10,756,902
163	3.	Taxes and other receivables from State budget	18	5,593,197,214	1,495,447,443

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

Code		ASSETS	Note	Ending balance VND	Beginning balance VND
200	**B.**	**NON-CURRENT ASSETS**		**401,327,359,184**	**449,938,860,676**
210	**I.**	**Long-term receivables**		**88,432,806,055**	**88,432,806,055**
215	1.	Other long-term receivables	07	88,432,806,055	88,432,806,055
220	**II.**	**Fixed assets**		**117,391,448,552**	**125,039,918,152**
221	1.	Tangible fixed assets	10	70,142,027,969	75,109,678,835
222	-	*Historical cost*		*249,774,685,056*	*249,946,381,752*
223	-	*Accumulated depreciation*		*(179,632,657,087)*	*(174,836,702,917)*
227	2.	Intangible fixed assets	11	47,249,420,583	49,930,239,317
228	-	*Historical cost*		*95,232,117,904*	*97,082,117,904*
229	-	*Accumulated amortization*		*(47,982,697,321)*	*(47,151,878,587)*
240	**III.**	**Investment properties**	**12**	**7,813,991,184**	**8,221,334,814**
241	-	Historical cost		15,522,282,085	15,522,282,085
242	-	Accumulated depreciation		(7,708,290,901)	(7,300,947,271)
250	**IV.**	**Long-term assets in progress**		**8,000,078,924**	**4,743,276,928**
252	1.	Construction in progress	13	8,000,078,924	4,743,276,928
260	**V.**	**Long-term financial investments**	**04**	**123,225,292,194**	**165,129,939,304**
262	1.	Investments in joint ventures, associates		114,541,198,194	156,445,845,304
263	2.	Equity investments in other entities		22,700,887,800	22,700,887,800
264	3.	Allowance for long-term impairment of other investments		(14,016,793,800)	(14,016,793,800)
270	**VI.**	**Other long-term assets**		**56,463,742,275**	**58,371,585,423**
271	1.	Long-term deferred expenses	14	56,463,742,275	58,371,585,423
280		**TOTAL ASSETS**		**784,332,233,727**	**838,479,596,680**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL		Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**256,274,114,414**	**269,646,520,413**
310	**I.**	**Current liabilities**		**248,279,273,753**	**269,605,498,456**
311	1.	Short-term trade payables	15	15,727,644,223	14,272,160,543
312	2.	Short-term prepayments from customers	16	22,070,655,829	16,767,749,054
313	3.	Dividend and profit payables	17	27,342,075	27,342,075
314	4.	Short-term taxes and other payables to State budget	18	-	538,071,924
315	5.	Payables to employees		2,293,668,682	6,986,452,343
316	6.	Short-term accrued expenses	19	629,574,236	24,368,552,833
320	7.	Other short-term payables	20	3,581,430,768	3,716,934,707
321	8.	Short-term borrowings and finance lease liabilities	22	196,436,461,344	195,364,500,496
322	9.	Provisions for short-term payables	21	254,764,281	681,158,758
323	10.	Bonus and welfare fund		7,257,732,315	6,882,575,723
330	**II.**	**Non-current liabilities**		**7,994,840,661**	**41,021,957**
338	1.	Other long-term payables	20	891,000,000	-
342	2.	Deferred income tax liabilities	35.a	7,103,840,661	41,021,957
400	**D.**	**OWNER'S EQUITY**	**23**	**528,058,119,313**	**568,833,076,267**
411	1.	Contributed capital		300,592,900,000	300,592,900,000
411a		*Ordinary shares with voting rights*		*300,592,900,000*	*300,592,900,000*
412	2.	Share premium		2,190,000,000	2,190,000,000
415	3.	Repurchased own shares		(20,100,000)	(20,100,000)
418	4.	Development and investment funds		117,958,019,776	117,066,980,035
420	5.	Retained earnings		105,347,799,156	147,013,722,356
420a		*RE accumulated to previous year*		*90,345,526,105*	*120,712,538,611*
420b		*RE of the current period*		*15,002,273,051*	*26,301,183,745*
429	6.	Non-controlling interests	24	1,989,500,381	1,989,573,876
440	**TOTAL CAPITAL**			**784,332,233,727**	**838,479,596,680**

M.S.D.N: 3700146225-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2
P. LÁI THIÊU TP. HỒ CHÍ MINH

Phan Huy Thuan	Phan Huy Thuan	Nguyen The Phi
Preparer	Chief Accountant	Legal Representative
		Approved, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	This period	Previous period
			VND	VND
01	**1. Revenue from sales of goods and provision of services**	**26**	**198,790,299,295**	**202,701,424,786**
02	2. Revenue deductions	27	8,902,656	-
10	**3. Net revenue from sales of goods and provision of services**		**198,781,396,639**	**202,701,424,786**
11	**4. Cost of goods sold**	**28**	**167,702,267,384**	**172,372,493,181**
20	**5. Gross profit from sales of goods and provision of services**		**31,079,129,255**	**30,328,931,605**
22	7. Financial income	29	4,019,621,313	7,197,362,154
23	8. Financial expense	30	7,481,576,273	4,452,497,562
24	*In which: Interest expenses*		*6,067,060,354*	*4,647,906,637*
25	9. Selling expenses	31	12,612,618,353	14,368,589,378
26	10. General and administrative expenses	32	8,086,122,076	4,520,397,459
27	11. Share of joint ventures and associates' profit or loss		14,489,799,723	(4,228,419,213)
30	**12. Net profit from operating activities**		**21,408,233,589**	**9,956,390,147**
31	13. Other income	33	3,425,106,306	5,932,871,298
32	14. Other expenses	34	2,768,321,635	20,301,108,118
40	**15. Other profit**		**656,784,671**	**(14,368,236,820)**
50	**16. Total net profit before tax**		**22,065,018,260**	**(4,411,846,673)**
51	17. Current corporate income tax expense		-	-
52	18. Deferred corporate income tax expense	35.b	7,062,818,704	834,961
60	**19. Profit after corporate income tax**		**15,002,199,556**	**(4,412,681,634)**
61	**20. Profit after tax attributable to owners of the parent**		**15,002,273,051**	**(4,412,455,046)**
62	**21. Profit after tax attributable to non-controlling interest**		**(73,495)**	**(226,588)**
70	**22. Basic earnings per share**	**36**	**499**	**(294)**

M.S.D.N:3700146225-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2
P.LÁI THIÊU-TP.HỒ CHÍ MINH

Phan Huy Thuan	Phan Huy Thuan	Nguyen The Phi
Preparer	Chief Accountant	Legal Representative
		Approved, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***22,065,018,260***	***(4,411,846,673)***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		6,886,824,384	6,556,910,071
03	- Allowances and provisions		(225,027,712)	(3,421,106,697)
05	- Gains, losses from financial investment activities		(17,008,987,952)	(4,977,573,998)
06	- Interest expense		6,067,060,354	4,647,906,637
07	- Other adjustments		1,850,000,000	-
08	***3. Operating profit before changes in working capital***		***19,634,887,334***	***(1,605,710,660)***
09	- Increase, decrease in receivables		34,460,364,611	35,763,818,366
10	- Increase, decrease in inventories		(22,724,872,000)	(35,763,576,853)
11	- Increase, decrease in payables (excluding interest payable, corporate income tax payable)		(21,488,897,304)	18,768,826,843
12	- Increase, decrease in deferred expenses		1,003,333,465	1,575,310,149
13	- Increase, decrease in trading securities		11,585,973,332	1,150,517,703
14	- Interest paid		(6,034,110,716)	(4,706,705,493)
16	- Other receipts from operating activities		-	8,200,000,000
17	- Other payments on operating activities		(1,098,643,085)	(141,552,317)
20	***Net cash flow from operating activities***		***15,338,035,637***	***23,240,927,738***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(3,256,801,996)	(2,936,318,392)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	3,131,818,182
23	3. Lendings and purchase of debt instruments from other entities		(58,124,684,932)	-
24	4. Collection of lendings and resale of debt instrument of other entities		43,000,000,000	-
26	5. Proceeds from equity investment in other entities		2,091,090,000	-
27	6. Interest and dividend received		1,710,862,984	6,177,696,884
30	***Net cash flow from investing activities***		***(14,579,533,944)***	***6,373,196,674***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		164,910,518,007	188,412,063,706
34	2. Repayment of principal		(163,838,557,159)	(216,440,818,020)
40	***Net cash flow from financing activities***		***1,071,960,848***	***(28,028,754,314)***

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
50	**Net cash flows in the period**		**1,830,462,541**	**1,585,370,098**
60	**Cash and cash equivalents at the beginning of the year**		**83,744,923,330**	**49,051,184,329**
70	**Cash and cash equivalents at the end of the period**	**03**	**85,575,385,871**	**50,636,554,427**

M.S.D.N:3700146225-C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ VÀ XÂY DỰNG
3-2
LÁI THIÊU-TP HỒ CHÍ MINH

Phan Huy Thuan	**Phan Huy Thuan**	**Nguyen The Phi**
Preparer	Chief Accountant	Legal Representative
		Approved, 28 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

1.1 . Forms of ownership

3-2 Investment and Construction Joint Stock Company (renamed from 3-2 Investment Construction Joint Stock Company) is an enterprise which was equitized from a State-owned enterprise – Construction Investment Company 3-2 under the Decision No. 1214/QD-UBND dated 21 April 2008 of the People's Committee of Binh Duong province.

The Company has been operating in accordance with the Business Registration Certificate No. 3700146225 issued by Binh Duong Province Department of Planning and Investment (now the Department of Finance of Ho Chi Minh City) for the first time on 24 December 2008, amended for the 16th on 11 February 2026.

The Company's head office is located at: No. 45A Nguyen Van Tiet Street, Lai Thieu Ward, Ho Chi Minh City.

The Company's Charter capital: VND 300,592,900,000, the actual contributed capital as at 30/06/2026 was VND 300,592,900,000; equivalent to 30,059,290 shares with the price of VND 10,000 per share.

The number of employees of the Parent Company and its subsidiaries as at 30/06/2026 was 187 (as at 01/01/2026: 167).

1.2 . Business field

Manufacturing, construction, trading, real estate business, and services.

1.3 . Business activities

Main business activities of the Company include:

- Manufacturing stone, concrete and bricks;
- Constructing works;
- Trading construction materials;
- Trading real estate;
- Leasing cars, construction tools.

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

The Company's total net profit before tax for the first six months of 2026 amounted to VND 22,065,018,260, increasing significantly compared with the corresponding period of the previous year, mainly due to:

- Revenue from sales of goods and provision of services decreased by VND 3,920,028,147 (equivalent to a decrease of 1.93%), while cost of goods sold decreased by VND 4,670,225,797 (equivalent to a decrease of 2.71%), resulting in an increase in Gross profit from sales of goods and provision of services of VND 750,197,650 (equivalent to an increase of 2.47%) compared with the corresponding period of the previous year, mainly due to construction activities and construction contract activities;
- Financial income decreased by VND 3,177,740,841 (equivalent to a decrease of 45.15%) compared with the corresponding period of the previous year, mainly due to a decrease in dividends and profits distributed in the current period compared with the previous period;
- Financial expenses increased by VND 3,029,078,711 (equivalent to an increase of 68.03%) compared with the corresponding period of the previous year, mainly due to an increase in provision for diminution in value of trading securities of VND 1.5 billion and an increase in interest expenses of VND 1.4 billion on borrowings used for business operations;
- Selling expenses decreased by VND 1,755,971,025 (equivalent to a decrease of 12.22%) compared with the corresponding period of the previous year, mainly due to a decrease in the volume of culverts sold during the current period, resulting in a corresponding decrease in vehicle rental and fuel expenses for transportation;
- General and administrative expenses increased by VND 3,565,724,617 (equivalent to an increase of 78.88%) compared with the corresponding period of the previous year, mainly because the reversal of provision for doubtful debts in the current period decreased compared with the previous period;
- Share of joint ventures and associates' profit or loss increased by VND 18,718,218,936 compared to the same period, mainly because during the period, Mien Dong Joint Stock Company (the associate) recorded strong profit growth from its stone quarrying business, resulting in a corresponding increase in the Company's share in this entity;

- Other income decreased by VND 2,507,764,992 (equivalent to a decrease of 42.27%) because the Company disposed of more assets in the previous period, resulting in higher income from asset disposals than in the current period; meanwhile, in the current period, the Company received compensation of VND 3.2 billion for returning the premises to the State;
- Other expenses decreased by VND 17,532,786,483 (equivalent to a decrease of 86.36%) because, in the previous period, the Company recognised additional expenses for mineral mining rights fees at Tan Dong Hiep construction stone quarry, with a total amount of VND 19,669,316,603.

The combination of the main reasons mentioned above resulted in a significant increase in the Company's total net profit before tax for the current period compared with the previous period.

1.5 . Group structure

The Company's subsidiaries consolidated in Financial Statements as at 30/06/2026 include:

Name of Company	Address	Proportion of interest	Proportion of voting rights	Principle activities
Tien Phuoc Construction Mineral JSC	Dong Nai City	94.90%	94.90%	Mining and processing of stones
C32 Land One Member Company Limited	Ho Chi Minh City	100.00%	100.00%	Architectural activities and technical

Associates are reflected in the Interim Consolidated Financial Statements using the equity method as at 30/06/2026: Detailed as in Note No. 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22/12/2014 issued by Ministry of Finance, the Circular No. 43/2026/TT-BTC dated 20/04/2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Changes in accounting policies and notes

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/03/2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. On 20/04/2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01/01/2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 01/01/2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note No. 44 of the Interim Consolidated Financial Statements.

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

The Interim Consolidated Financial Statements are prepared based on consolidating Interim Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/06/2026.

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

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

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

Non – controlling interests

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

2.5 . Accounting estimates

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

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements

- Allowance for doubtful debts;
- Allowance for devaluation of inventories;
- Provision for payables;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimate the percentage of completion of revenue;
- Estimated corporate income tax.

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

2.6 . Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

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

2.7 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 03 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 . Financial investments

Trading securities are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, cost of information allowance, taxes, bank's fees and charges,... are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities.

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

Investments in associates: During the year, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Vietnamese Accounting Standards on "Financial reporting of interest in joint ventures" and "Accounting for investments in associates".

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

For the adjustment of the value of investments in associates from the date of investment to the beginning of the reporting period, the Company shall:

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

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

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

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

- Investments in trading securities: allowance shall be made based on the excess of original cost of the investments recorded in the accounting book over their market value at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.

- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

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

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

2.10 . Inventories

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

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

The cost of inventory is calculated using weighted average method

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

- The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.
- The value of work in progress is recorded based on actual cost incurred for each for each unfinished product.

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

2.11 . Construction contracts

Construction contract is a contract agreed for acquisition of an asset or combined assets closely relevant or mutually dependent on their design, technology, function or basic using purpose.

When the outcome of the construction contracts is reliably estimated and the contractors are paid according to the planned progress, revenue and costs associated with the construction contract are recognized in accordance with the percentage of completion method, based on the customer's acceptance of completed work.

When the results of the contract implementation cannot be reliably estimated, contract revenue is recognized only to the extent that contract costs incurred are expected to be reliably recoverable, contract costs are only recognized as actually incurred.

2.12 . Fixed assets

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

Subsequent measurement after initial recognition

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

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

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

- Buildings, structures	05 - 22	years
- Machineries, equipments	05 - 18	years
- Vehicles, transportation equipments	06 - 10	years
- Office equipments and furnitures	03 - 04	years
- Land use rights	30 - 47	years
- Managerment softwares	03 - 05	years

2.13 . Invesment properties

Investment properties are initially recognised at historical cost.

Investment properties held for capital appreciation prior to 01/01/2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01/01/2015 they are not depreciated.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. In which, depreciation is calculated on a straight-line basis with expected useful lives as follows:

- Buildings, structures	15 - 19	years
- Infrastructure	06	years
- Land use rights	15 - 47	years

An item of owner-occupied property or inventories only becomes an investment property when its using purpose has been changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction stage. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of the property as at the date of transfer.

2.14 . Construction in progress

Construction in progress includes fixed assets which are being purchased and constructed but incomplete as at the end of the accounting period and is recognised in historical cost. This includes costs of construction, installation of machinery and equipment and other direct costs.

2.15 . Operating lease

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

2.16 . Deferred expenses

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

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

Types of deferred expenses of the Company include:

- Deferred land rental expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Interim Consolidated Statement of Income on a straight-line basis according to the lease term of the land lease contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 to 84 months.

- Repair expenses are recorded at their original costs and allocated on the straight-line basis from 03 to 36 months.
- Other deferred expenses are recorded at their original costs and allocated on the straight-line basis over their expected useful lives from 06 to 36 months.

2.17 . Payables

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

2.18 . Dividend and profit payables

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

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

2.19 . Borrowings

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

2.20 . Borrowing costs

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

2.21 . Accrued expenses

Accrued expenses of the Company include payables to goods or services received from the suppliers or provided for the buyers during the reporting period, but the payments for such goods or services have not been made and other payables such as: accrued construction expenses, interest expenses... These payables are recorded as operating expenses of the reporting period.

2.22 . Provision for payables

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

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

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

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

Provision for warranty obligation of construction project is estimated from 0,19% to 0,45% on value of the project based on the specification of each project and evaluation made by the Board of Management on actual time and expenses for warranty.

Provisions for payables are recognized as operating expenses of the accounting period. In case the provision made for the previous accounting period but not used up exceeds the one made for the current period, the difference is reversed against operating expenses.

2.23 . Owner's equity

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

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

Repurchased own shares bought by the Company before the effective date of the Securities Law No. 54/2019/QH14 (01/01/2021) have not been cancelled and may be re-issued subsequently in accordance with the Law on Securities. Repurchased own shares bought by the Company after 01/01/2021 will be cancelled and adjusted to reduce owner's equity of the Company.

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

2.24 . Revenues

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

Revenue from sale of goods

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

Revenue from provision of services

- The percentage of completion of the transaction at the Interim Concolidated Statement of Financial Position date can be measured reliably.

Revenue from construction contract

- Revenue from construction contracts comprises the initial amount of revenue agreed in the contract; plus any variations in contract work; incentive payments; claims that the Company receives from customers or other parties to compensate for expenses not included in the contract price, claims that customers will agree to compensate, and other payments if these are likely to result in revenue and are capable of being reliably measured. The principles for recognizing revenue from construction contracts are presented in Note 2.11.

Financial income

Financial incomes include income from interest, dividends, profits distributed and other financial gains by the company shall be recognised when the two (2) conditions are satisfied:

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

Dividend and profit income shall be recognised when the Company's right to receive dividend or profit from capital contribution is established.

2.25 . Revenue deductions

Revenue deductions from sales of goods and provision of services arising in the period is sales returns.

Sales returns incurred in the same period of sales of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Interim Consolidated Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Consolidated Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.26 . Cost of goods sold and provision of services

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

2.27 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Losses from the transfer of short-term securities, transaction cost of selling securities;
- Allowance for diminution in value of trading securities price; allowance for losses from investment in other entities.

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

2.28 . Selling expenses, General and administration expenses

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

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

2.29 . Corporate income tax

a) Deferred income tax payables
Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on corporate income tax rate which is estimated to change in the future (due to the deferred income tax asset or deferred income tax liability are reversed when the new tax rates have been enacted), tax rates and tax laws enacted at the end of accounting period.

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

b) Current corporate income tax expenses and deferred corporate income tax expenses
Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law.

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

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

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

c) Current corporate income tax rate
For the period from 01/01/2026 to 30/06/2026, the Company applies the corporate income tax rate of 20% for business and production activities generating taxable corporate income.

2.30 . Earnings per shares

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the period.

2.31 . Related parties

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

- Organizations, directly or indirectly having control the Company, are controlled by the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these organizations.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

2.32 . Segment report

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

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

2.33 . Other accounting principles and methods

Characteristics of the Investment Trust Contracts arising at the Company:

- Purpose: Individuals receive advances to carry out the transfer of land use rights as designated by the Company.
- Land use right certificates of individuals receiving advances formed from the Company's trusted funds will be handed over to the Company for management. Individuals are not allowed to transfer, donate, or inherit without the Company's approval. When the Company has a demand, the individual must immediately transfer the land use rights (which the Company has trusted for investment) back to the Company or the entity designated by the Company.
- All profits arising from transfer transactions belong to the Company.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	649,692,328	326,907,118
Demand deposits	84,925,693,543	63,385,481,966
Cash equivalents	-	20,032,534,246
	85,575,385,871	**83,744,923,330**

Detailed information on demand deposits and cash equivalents as follows:

Demand deposits

	Currency	Ending balance	Beginning balance
		VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Binh Duong Branch	VND	54,011,012,102	20,193,831,006
Vietnam Bank for Agriculture and Rural Development - Tan Binh Branch	VND	22,271,336,469	30,223,222,240
Others	VND	8,643,344,972	12,968,428,720
		84,925,693,543	**63,385,481,966**

Cash equivalents

	Currency	Term	Interest rate	Ending balance	Beginning balance
				VND	VND
Vietnam International Commercial Joint Stock Bank - Binh Duong Branch	VND	03 months	4.75%	-	5,000,000,000
Vietnam Bank for Agriculture and Rural Development - Tan Binh Branch	VND	03 months	4.75%	-	15,000,000,000
Accrued interest	VND			-	32,534,246
				-	**20,032,534,246**

4 . FINANCIAL INVESTMENTS

a) Trading securities

		Ending balance			Beginning balance		
	Code	Original cost	Fair value	Allowance	Original cost	Fair value	Allowance
		VND	VND	VND	VND	VND	VND
		38,799,169,596	**32,311,136,000**	**(6,488,033,596)**	**50,385,142,928**	**46,150,650,400**	**(5,167,503,610)**
Can Don Hydro Power JSC [(1)]	SJD	16,829,375,620	14,398,440,000	(2,430,935,620)	16,829,375,620	14,398,440,000	(2,430,935,620)
Petrolimex Gas Corparation - JSC [(1)]	PGC	3,633,686,670	1,934,920,000	(1,698,766,670)	3,633,686,670	2,133,170,000	(1,500,516,670)
VNSTEEL - Vingal Industrial Calvanizing JSC [(2)]	VGL	-	-	-	15,822,791,067	16,321,236,500	-
Vietnam Engine and Agricultural Machinery Corporation [(2)]	VEA	5,552,314,220	4,760,000,000	(792,314,220)	5,159,922,220	4,296,600,000	(863,322,220)
Tan Cang Stevedoring JSC [(2)]	TCW	4,871,271,651	4,857,500,000	(13,771,651)	5,019,594,351	5,454,160,000	-
Airports Corporation of Vietnam – JSC [(2)]	ACV	526,025,500	362,076,000	(163,949,500)	526,025,500	404,043,900	(121,981,600)
Hoa Sen Group – JSC [(1)]	HSG	1,203,202,000	1,064,700,000	(138,502,000)	388,388,000	315,000,000	(73,388,000)
Kinh Bac City Development Corporation – JSC [(1)]	KBC	3,005,364,000	2,440,000,000	(565,364,000)	3,005,359,500	2,828,000,000	(177,359,500)
VIX Securities JSC [(1)]	VIX	787,481,875	676,000,000	(111,481,875)	-	-	-
Phat Dat Real Estate Development Corporation [(1)]	PDR	888,948,060	737,500,000	(151,448,060)	-	-	-
Khang Dien House Trading And Investment JSC [(1)]	KDH	1,501,500,000	1,080,000,000	(421,500,000)	-	-	-
		38,799,169,596	**32,311,136,000**	**(6,488,033,596)**	**50,385,142,928**	**46,150,650,400**	**(5,167,503,610)**

[(1)] The fair value of trading securities are closing price listed on HNX, HOSE on 31/12/2025 and 30/06/2026.

[(2)] Listed trading securities on the UpCom exchange which fluctuate regularly according to market value and whose value can be reliably determined are measured at fair value which is the closing market price at the end of the period (on 31/12/2025 and 30/06/2026).

b) Held to maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Term deposits	58,697,919,629	58,697,919,629	-	43,340,479,452	43,340,479,452	-
	58,697,919,629	**58,697,919,629**	**-**	**43,340,479,452**	**43,340,479,452**	**-**

Detailed information on held-to-maturity investments is as follows:

Term deposits

	Currency	Term	Interest rate	Ending balance	Beginning balance
				VND	VND
Vietnam International Commercial Joint Stock Bank - Binh Duong Branch	VND	06 months	8.50%	15,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Duong Branch.	VND	06 months	8.00%	40,000,000,000	-
Vietnam International Commercial Joint Stock Bank - Binh Duong Branch	VND	06 months	6.30%	-	20,000,000,000
Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch	VND	06 months	From 6.5% to 6.6%	-	23,000,000,000
Military Commercial Joint Stock Bank - Binh Duong Branch	VND	06 months	From 6.8% to 8.2%	3,124,684,932	-
Accrued interest	VND			573,234,697	340,479,452
				58,697,919,629	**43,340,479,452**

c) Equity investments in associates and joint - ventures

	Stock code	Address	Ending balance			Beginning balance		
			Rate of interest	Rate of voting rights	Equity method book value	Rate of interest	Rate of voting rights	Equity method book value
					VND			VND
Investments in Associates					**114,541,198,194**			**156,445,845,304**
Mien Dong JSC	MDG	Dong Nai Province	33.76%	33.76%	77,540,529,451	33.76%	33.76%	58,501,206,471
Thu Duc - Long An Centrifugal Concrete JSC		Tây Ninh Province	42.50%	42.50%	37,000,668,743	42.50%	42.50%	97,944,638,833
					114,541,198,194			**156,445,845,304**

Material transactions between the Company and associates and joint - ventures in the period: Note No. 43.

d) Equity investments in other entities

	Code	Ending balance			Beginning balance		
		Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
		VND	VND	VND	VND	VND	VND
Dong Phu - Binh Duong Highway Building Operation Transfer JSC (*)		22,500,000,000	8,684,094,000	(13,815,906,000)	22,500,000,000	8,684,094,000	(13,815,906,000)
Binh Duong General Consulting and Construction JSC		200,887,800	-	(200,887,800)	200,887,800	-	(200,887,800)
		22,700,887,800	**8,684,094,000**	**(14,016,793,800)**	**22,700,887,800**	**8,684,094,000**	**(14,016,793,800)**

(*) Based on the qualification noted by the State Audit Office of Vietnam – Region XII in Notification No. 34/TB-KVXII dated 12/09/2025, the Company recognized a provision for its investment in Dong Phu - Binh Duong Highway Building Operation Transfer JSC amounting to VND 13,815,906,000, corresponding to the Company's proportion of contributed capital in this entity.

Detailed information about financial investments during the period:

Name of investees	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
Other entities				
Dong Phu - Binh Duong Highway Building Operation Transfer JSC (i)	Dong Nai Province	25.97%	10.00%	BOT transportation infrastructure business
Binh Duong General Consulting and Construction JSC	Ho Chi Minh City	3.52%	3.52%	Management consulting and specialized design activities

(i) The proportion of interest based on the actual contributed capital is 25.97%, proportion of voting rights based on the committed contributed capital are 10%.

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Related parties	**24,085,779,500**	**(24,085,779,500)**	**24,085,869,759**	**(24,085,779,500)**
Mien Dong JSC	24,085,779,500	(24,085,779,500)	24,085,779,500	(24,085,779,500)
Thai Son An Security Services Co., Ltd	-	-	90,259	-
Other parties	**54,451,096,262**	**(3,717,373,890)**	**78,651,529,375**	**(4,399,740,937)**
Ban Thach Binh Duong Co., Ltd	7,084,422,499	-	9,475,304,739	-
Ben Cat Area Construction Investment Project Management Board	1,220,349,000	-	10,581,905,000	-
Construction No. 5 JSC	5,160,575,869	-	10,010,490,976	-
Others	40,985,748,894	(3,717,373,890)	48,583,828,660	(4,399,740,937)
	78,536,875,762	**(27,803,153,390)**	**102,737,399,134**	**(28,485,520,437)**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	**10,070,622**	-	**87,079,104**	-
HPC Mechanical Construction Trading Co,.Ltd	10,070,622	-	87,079,104	-
Other parties	**7,872,667,644**	**(67,199,140)**	**18,071,424,593**	**(67,199,140)**
Vo Anh Kiet Construction Trading Co., Ltd	2,421,038,544	-	2,726,707,760	-
Nguyen Truong Construction and Trading Co., Ltd	-	-	3,355,161,845	-
B.M.T Investment Construction JSC	-	-	3,637,381,194	-
Others	5,451,629,100	(67,199,140)	8,352,173,794	(67,199,140)
	7,882,738,266	**(67,199,140)**	**18,158,503,697**	**(67,199,140)**

7 . OTHER RECEIVABLES

		Ending balance		Beginning balance	
		Book value	Allowance	Book value	Allowance
		VND	VND	VND	VND
a)	**Short-term**				
	Receivables from dividends and profits receivables	575,570,000	-	-	-
	Late payment interest receivables	815,418,576	(163,378,430)	815,418,576	(116,698,879)
	Receivables from social insurance	-	-	11,392,364	-
	Receivables from health insurance	3,028,629	-	-	-
	Advances	2,811,136,071	-	8,897,940,519	-
	Deposits	564,967,510	-	564,733,725	-
	Others	165,943,365	-	13,943,365	-
		4,936,064,151	**(163,378,430)**	**10,303,428,549**	**(116,698,879)**
b)	**Long-term**				
	Advances (1)	38,393,618,000	-	38,393,618,000	-
	Receivables from entrusted investment (2)	50,039,188,055	-	50,039,188,055	-
		88,432,806,055	**-**	**88,432,806,055**	**-**
c)	**In which: Other receivables from related parties**				
	Mien Dong JSC (3)	582,020,819	-	582,020,819	-
	Thu Duc - Long An Centrifugal Concrete JSC	233,397,757	(163,378,430)	233,397,757	(116,698,879)
		815,418,576	**(163,378,430)**	**815,418,576**	**(116,698,879)**

(1) These amounts represent advances made by Tien Phuoc Construction Minerals JSC, a subsidiary of the Company, to Mr. Pham Tan Loc – Director of Tien Phuoc Construction Minerals JSC, for the purpose of carrying out compensation and site clearance procedures, land acquisition in the area planned for construction stone mineral exploitation, and other procedures related to obtaining mining licenses for stone quarry projects located in Tan Lap Commune, Dong Phu District, Binh Phuoc Province (now Dong Phu Commune, Dong Nai Province). The outstanding balance of the advances to Mr. Pham Tan Loc as at 30/06/2026 and 01/01/2026 amounted to VND 38,153,618,000.

(2) These represent entrusted investment arrangements with individuals to carry out the acquisition of land use rights in Long Nguyen Ward, Tan Uyen Ward and Phu Giao Commune, Ho Chi Minh City, as designated by the Company for the purpose of implementing its investment policy. Details of these entrusted investments are as follows:

Entrusted investment counterparty	Contract	Entrusted investment location	Balance as at 30/06/2026
			VND
Mr. Lu Minh Quan	Contract No. 08/02/HDUT dated 28/02/2012	Long Nguyen Commune, Ben Cat District, Binh Duong Province (now Long Nguyen Ward, Ho Chi Minh City)	4,419,100,000
Mr. Pham Tan Loc	Contract No. 14/1/HDUT dated 31/01/2020	Tan My Commune, Bac Tan Uyen District, Binh Duong Province (now Tan Uyen Ward, Ho Chi Minh City)	26,119,548,055
Mr. Tran Van Binh	Contract No. 06/3/HDUT dated 28/03/2015	Tam Lap Commune, Phu Giao District, Binh Duong Province (now Phu Giao Commune, Ho Chi Minh City)	5,380,540,000
Mr. Ho Que Phuong	Contract No. 15/2025/CIC39-HQP dated 19/06/2025	Tan My Commune, Bac Tan Uyen District, Binh Duong Province (now Tan Uyen Ward, Ho Chi Minh City)	14,120,000,000
			50,039,188,055

(3) Detailed as in Note No. 40.(3)

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables that are overdue or not due but difficult to be recovered				
Trade receivables	**29,044,487,766**	**1,241,334,376**	**28,758,627,893**	**273,107,456**
Mien Dong JSC	24,085,779,500	-	24,085,779,500	-
Thien Bao Thanh Construction Co., Ltd	1,328,429,946	-	1,328,429,946	-
Others	3,630,278,320	1,241,334,376	3,344,418,447	273,107,456
Prepayments to suppliers	**67,199,140**	**-**	**67,199,140**	**-**
Hoang Trung Quan Mechanical Construction JSC	67,199,140	-	67,199,140	-
Other receivables	**233,397,757**	**70,019,327**	**233,397,757**	**116,698,878**
Thu Duc Long An Centrifugal Concrete JSC	233,397,757	70,019,327	233,397,757	116,698,878
	29,345,084,663	**1,311,353,703**	**29,059,224,790**	**389,806,334**

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials, supplies	11,879,179,309	(67,151,976)	7,029,499,186	-
Work in progress expenses (1)	75,346,584,863	(6,161,776,442)	11,953,613,690	(6,161,776,442)
Finished goods	22,742,582,189	(2,468,877,776)	68,260,361,485	(3,019,505,477)
Merchandise	-	-	1,158,551	-
Real estate (2)	33,535,289,201	-	33,534,130,650	-
	143,503,635,562	**(8,697,806,194)**	**120,778,763,562**	**(9,181,281,919)**

(1) Details of work in progress expenses

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Construction of structural works, basic finishing and MEP for adjacent social housing units under the Hoa Phu Social Housing Investment Project	700,000,000	-	2,087,456,312	-
Lai Thieu PKV-28 Road construction project	-	-	3,106,679,188	-
Construction of Ho Chi Minh City Cadre Training Center	6,161,776,442	(6,161,776,442)	6,161,776,442	(6,161,776,442)
Townhouse Project at Nguyen Van Tiet Residential Area (*)	65,232,946,772	-	-	-
Others	3,251,861,649	-	597,701,748	-
	75,346,584,863	**(6,161,776,442)**	**11,953,613,690**	**(6,161,776,442)**

(*) Detailed information on the Townhouse Project at Nguyen Van Tiet Residential Area:

Pursuant to Resolution No. 14/NQ-HDQT dated 16/04/2025 and Resolution No. 16/NQ-HDQT dated 03/03/2026, the Board of Directors of the Company approved the investment policy for the Townhouse Project at Nguyen Van Tiet Residential Area, Lai Thieu Ward, Thuan An City, Binh Duong Province (now Lai Thieu Ward, Ho Chi Minh City), with details as follows:

- Total number of lots: 45 three-storey adjacent townhouse lots;
- Total land area: approximately 5,475 m². Total construction floor area: approximately 12,599 m²;
- Total investment cost for the construction of the structural works and completion of the facades: VND 84,016,659,000;
- Expected implementation period: Q3/2025
- Project status as at 30/06/2026: The structural frames of the unfinished houses are currently under construction;

(2) Real estate inventories represent the value of four commercial townhouses bearing Nos. G9a1.180, G9a1.181, G9a1.182 and G9a1.183 under the Ngan Ha Commercial Townhouse Project (Uni Galaxy), with the trade name "Artisan Park", located in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (now Binh Duong Ward, Ho Chi Minh City).

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machineries, equipment	Vehicles, transportation equipments	Office equipments and furnitures	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	77,069,183,338	135,218,781,244	36,249,112,263	1,409,304,907	249,946,381,752
- Dismantlement (*)	(171,696,696)	-	-	-	(171,696,696)
Ending balance	**76,897,486,642**	**135,218,781,244**	**36,249,112,263**	**1,409,304,907**	**249,774,685,056**
Accumulated depreciation					
Beginning balance	51,363,781,552	90,138,494,166	31,960,166,709	1,374,260,490	174,836,702,917
- Depreciation in the period	1,170,913,620	2,686,448,715	1,093,408,013	16,880,518	4,967,650,866
- Dismantlement (*)	(171,696,696)	-	-	-	(171,696,696)
Ending balance	**52,362,998,476**	**92,824,942,881**	**33,053,574,722**	**1,391,141,008**	**179,632,657,087**
Net carrying amount					
Beginning balance	25,705,401,786	45,080,287,078	4,288,945,554	35,044,417	75,109,678,835
Ending balance	**24,534,488,166**	**42,393,838,363**	**3,195,537,541**	**18,163,899**	**70,142,027,969**

(*) During the period, the Company dismantled assets for the purpose of returning the premises following the State's recovery of land use rights (Detailed as in Note No. 40.(2)). Details of tangible fixed assets dismantled during the period are as follows:

Asset name	Status during the period	Historical cost	Recoverable amount	Amount received from dismantlement
		VND	VND	VND
20-foot office container	Dismantlement	36,400,000	-	-
Single-storey building	Dismantlement	135,296,696	-	-

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 3,840,663,429;
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 46,745,255,384.

11 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	95,939,125,904	1,142,992,000	97,082,117,904
- Handed over to the State (*)	(1,850,000,000)	-	(1,850,000,000)
Ending balance	**94,089,125,904**	**1,142,992,000**	**95,232,117,904**
Accumulated amortization			
Beginning balance	46,012,651,449	1,139,227,138	47,151,878,587
- Amortisation in the period	827,053,872	3,764,862	830,818,734
Ending balance	**46,839,705,321**	**1,142,992,000**	**47,982,697,321**
Net carrying amount			
Beginning balance	49,926,474,455	3,764,862	49,930,239,317
Ending balance	**47,249,420,583**	**-**	**47,249,420,583**

(*) Detailed as in Note No. 40.(2)

- The carrying amount of intangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 44,799,244,687;
- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 26,010,885,735.

Details of intangible fixed assets with a value of 10% or more of the total value of intangible fixed assets as at the end of the period are as follows:

	Historical cost	Accumulated amortization	Net carrying amount
	VND	VND	VND
Land use rights of the Mechanical Workshop 3/2 land area	15,109,379,790	6,260,975,014	8,848,404,776
Land use rights of the Company's Office land area	21,432,015,933	9,103,733,753	12,328,282,180
Lands use rights of the Stone Enterprise 3/2 land area	23,248,361,084	23,248,361,084	-
Lands use rights of the land area in Thuong Tan Commune, Ho Chi Minh City	21,922,935,834	4,064,149,534	17,858,786,300

12 . INVESTMENT PROPERTIES

Investment properties held for lease

	Land use rights	Buildings, structures	Others	Total
	VND	VND	VND	VND
Historical cost				
Beginning balance	4,565,777,357	9,999,412,111	957,092,617	15,522,282,085
Ending balance	**4,565,777,357**	**9,999,412,111**	**957,092,617**	**15,522,282,085**
Accumulated depreciation				
Beginning balance	1,262,927,814	5,080,926,840	957,092,617	7,300,947,271
- Depreciation in the period	46,589,562	360,754,068	-	407,343,630
Ending balance	**1,309,517,376**	**5,441,680,908**	**957,092,617**	**7,708,290,901**
Net carrying amount				
Beginning balance	3,302,849,543	4,918,485,271	-	8,221,334,814
Ending balance	**3,256,259,981**	**4,557,731,203**	**-**	**7,813,991,184**

In which:

- The carrying amount of investment properties pledged as collaterals for borrowings at the end of the period: VND 6,481,214,084;
- Cost of fully depreciated investment properties but still held to earn rental or for capital appreciation: VND 957,092,617;
- During the period, rental income from investment properties is VND 1,765,836,368 (Previous period is VND 1,095,606,069);
- Rental revenue for each period in future is presented in Note No. 25a.

Fair value of investment properties has not been appraised and determined exactly as at 30/06/2026. However, based on leasing activities and market price of these assets, the Board of Management believed that fair value of investment properties is higher than their carry amount as the end of period.

13 . LONG-TERM ASSETS IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Thanh Phuoc Concrete factory construction - Phase 2	1,657,577,180	1,657,577,180	1,657,577,059	1,657,577,059
Nguyen Van Tiet Residential Area Kindergarten Project (*)	2,868,696,007	2,868,696,007	-	-
Others	3,473,805,737	3,473,805,737	3,085,699,869	3,085,699,869
	8,000,078,924	**8,000,078,924**	**4,743,276,928**	**4,743,276,928**

(*) Detailed information on the Nguyen Van Tiet Residential Area Kindergarten:

Pursuant to Resolution No. 14/NQ-HĐQT dated 16/04/2025, the Board of Directors of the Company approved the investment policy for the Kindergarten at Nguyen Van Tiet Residential Area, Lai Thieu Ward, Thuan An City, Binh Duong Province (now Lai Thieu Ward, Ho Chi Minh City), as follows:

- Project scale: 2 storeys (01 ground floor and 01 upper floor), comprising 08 classrooms;
- Construction floor area: 1,204 m²;
- Estimated total investment: approximately VND 18 billion;
- Expected completion:: Quarter III/2025;
- Status of the project as of 30/06/2026: The structural works of the Project are under construction.

14 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Dispatched tools and supplies	175,154,604	251,856,128
	Repair expense	366,005,652	329,289,366
	Other short-term deferred expenses	286,433,265	22,949,498
		827,593,521	**604,094,992**
b)	**Long-term**		
	Dispatched tools and supplies	1,387,416,746	1,973,679,264
	Thanh Phuoc Land use right (*)	40,949,223,841	41,462,157,751
	- Cost of land use right transfer	*35,953,474,321*	*36,403,830,991*
	- One-time land lease payment	*4,995,749,520*	*5,058,326,760*
	Land lease expense (**)	12,440,668,572	12,608,745,816
	Repair expense	1,271,951,863	1,912,948,945
	Other long-term deferred expenses	414,481,253	414,053,647
		56,463,742,275	**58,371,585,423**

(*) The value of the land use rights for implementing the Thanh Phuoc Concrete Plant Project relates to the land parcel acquired with an area of 45,161.7 m² located in Tan Khanh Ward, Ho Chi Minh City under Land Use Rights Certificate No. CĐ 621056 dated 15/07/2016 (subsequently reissued as Land Use Rights Certificate No. DA 931879 dated 04/05/2022). The acquisition value amounted to VND 44.885 billion, and the one-off land rental payment amounted to VND 6.195 billion. The land-use term extends to 03/06/2066 pursuant to Decision No. 2583/QĐ-UBND dated 30/09/2016 of the People's Committee of Binh Duong Province, which approved the conversion by 3-2 Construction Investment Joint Stock Company (now 3-2 Investment and Construction Joint Stock Company) from the annual land rental payment scheme to a one-off land rental payment for the entire lease term.

(**) Detailed information regarding land lease expenses as in Note No. 25b.

As at 30/06/2026, prepaid land lease expenses relating to land plot No. 650, map sheet No. 12, Thuan Giao Ward, Ho Chi Minh City with an area of 1,236.2 m², and land plot No. 1146, map sheet No. 91, Thuan Giao Ward, Ho Chi Minh City with an area of 816.1 m², both having a lease term up to 13/08/2068. The carrying amount as at 30/06/2026 is VND 6,947,842,113 (as at 01/01/2026: VND 7,030,227,591), which has been pledged as collateral for borrowings from Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Binh Duong Branch (Detailed as in Note No. 22).

15 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Other parties		
Hop Nhan Mechanical Construction and Transportation Trading JSC	2,305,708,650	2,028,779,250
Hoa Phat Production Construction Transport Co., Ltd	2,412,833,121	2,654,581,894
Gamula Land Co., Ltd	1,772,544,116	1,772,544,116
Quang Tien Steel JSC	3,208,769,586	560,975,008
Others	6,027,788,750	7,255,280,275
	15,727,644,223	**14,272,160,543**

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Other parties		
Ben Cat Area Construction Investment Project Management Board	5,028,541,000	5,483,538,000
Mr. Bien Thanh Nhan	3,496,416,000	3,496,416,000
Prepayments from customers for the Nguyen Van Tiet Residential Area Project	5,467,585,014	-
Others	8,078,113,815	7,787,795,054
	22,070,655,829	**16,767,749,054**

17 . DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Dividend and profit payables	27,342,075	27,342,075
	27,342,075	**27,342,075**

The dividends mainly relate to shareholders who have not completed the securities depository registration procedures and/or have not provided or fully updated the necessary information for receiving dividends. The Company will make the dividend payments after the shareholders have completed the required procedures and provided all necessary information in accordance with applicable regulations.

18 . SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value added tax	323,436,669	-	(287,302,666)	3,620,613,782	4,231,353,117	-
Corporate income tax	1,172,010,774	-	-	-	1,172,010,774	-
Personal income tax	-	538,071,924	240,881,592	968,786,839	189,833,323	-
Other taxes	-	-	2,000,000	2,000,000	-	-
	1,495,447,443	**538,071,924**	**(44,421,074)**	**4,591,400,621**	**5,593,197,214**	**-**

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

19 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Accrued expenses for construction		
+ Construction project for upgrading and expanding N7 Road, Lot F Residential Area	-	1,888,463,506
+ Construction project for investment in the drainage system, sidewalks, landscaping and street lighting on Nguyen Thi Tuoi Street	533,335,404	3,819,083,656
+ Construction project for renovation and repair of sidewalks on Vo Thi Sau Street	-	4,233,101,764
+ Construction project for upgrading Phu An Road	-	9,117,038,246
+ Construction project for upgrading and expanding To Vinh Dien Road	-	1,539,961,858
+ Le Hong Phong Road construction project	17,783,352	2,784,206,735
+ Other construction projects	78,455,480	835,544,290
Others	-	151,152,778
	629,574,236	**24,368,552,833**

20 . OTHER PAYABLES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Trade union fees	151,043,879	73,843,460
	Construction warranty retention payables to contractors and subcontractors	2,146,478,638	3,409,948,524
	Short-term deposits, collateral received	1,030,000,000	-
	+ Eximrs Real Estate Corporation	*1,000,000,000*	-
	+ Others	*30,000,000*	-
	Interest payables	192,396,250	159,446,612
	Others	61,512,001	73,696,111
		3,581,430,768	**3,716,934,707**
b)	**Long-term**		
	Long-term deposits, collateral received	891,000,000	-
	+ Dai Loc Phat Construction Trading Services JSC	*261,000,000*	-
	+ Vietnam Vaccine JSC - Binh Duong Branch	*285,000,000*	-
	+ Phu Vinh Dien Co., Ltd	*210,000,000*	-
	+ Others	*135,000,000*	-
		891,000,000	-

21 . SHORT-TERM PROVISIONS FOR PAYABLES

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
Provision for construction warranty	681,158,758	34,516,842	460,911,319	254,764,281
	681,158,758	**34,516,842**	**460,911,319**	**254,764,281**

22 . SHORT-TERM BORROWINGS

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Binh Duong Branch	138,804,598,658	124,282,544,224	133,428,613,119	129,658,529,763
Vietnam Bank for Agriculture and Rural Development - Tan Binh Branch	56,546,149,948	40,610,256,589	30,378,474,956	66,777,931,581
Corporate credit card	13,751,890	17,717,194	31,469,084	-
	195,364,500,496	**164,910,518,007**	**163,838,557,159**	**196,436,461,344**

Detail information on short-term borrowings is as follows:

Contract No.	Curren	Interest Rate	Maturity	Purpose	Guarantee	Ending balance VND	Beginning balance VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Binh Duong Branch							
Credit contract No. 0041/2025/87982 /HDTD dated 30/06/2025	VND	Determined at the time of disbursement in accordance with each specific credit contract and in compliance with BIDV's interest rate policy from time to time	12 months from the signing date of the contract	Supplementing working capital and issuing guarantees to serve the Company's production and business activities	- The land use rights and land-attached assets at Lot No. 104, map sheet No. 121 in Thuan Giao ward, Ho Chi Minh City, with a total land area of 10,018.3 m² and construction works being Workshop 1, Workshop 2, Centrifugal Concrete Factory; - The land use rights for Lot No. 399, map sheet No. 57 in Long Nguyen ward, Ho Chi Minh City, with a total area of 36,347.5 m²; - The land-use rights over Land Plot No. 776, Map Sheet No. 111, located in Lai Thieu Ward, Ho Chi Minh City, with a total area of 3,841 m²; - The land-use rights over Land Plot No. 650, Map Sheet No. 12, located in Thuan Giao Ward, Ho Chi Minh City, with a total area of 1,236.2 m², and the land-use rights over Land Plot No. 1146, Map Sheet No. 91, located in Thuan Giao Ward, Ho Chi Minh City, with a total area of 816.1 m²; - The land-use rights over Land Plot No. 927, Map Sheet No. 121, located in Thuan Giao Ward, Ho Chi Minh City, with a total area of 2,682 m²; - Receivables arising from economic contracts with related parties/buyers financed by borrowings from BIDV; - The entire value of inventories and goods in circulation during the production and business process, originating from and/or formed from borrowings from BIDV.	129,658,529,763	138,804,598,658

Detail information on short-term borrowings is as follows (continued):

Contract No.	Curren	Interest Rate	Maturity	Purpose	Guarantee	Ending balance	Beginning balance
						VND	VND
Vietnam Bank for Agriculture and Rural Development - Tan Binh Branch							
Credit contract No. 6360-LAV-2025/01980 dated 14/11/2025	VND	Depending on each debt acknowledgement	Untill 29/10/2026	Supplement working capital for the production and trading of construction materials	- The land use rights and assets attached to land: Land lot No. 438, Map Sheet No. 181, Lai Thieu Ward, Ho Chi Minh City, with a total area of 415.6 m²; - The land use rights and assets attached to land: Land lot No. 127, Map Sheet No. 4, Tan Khanh Ward, Ho Chi Minh City (formerly Thanh Phuoc Ward, Tan Uyen City, Binh Duong Province), with a total area of 45,167.7 m²	66,777,931,581	56,546,149,948
Corporate credit card						-	13,751,890
						196,436,461,344	**195,364,500,496**

Borrowings from banks other credit institutions are secured by mortgage/pledge/guarantee contracts with the lenders and have been fully registered as secured transactions.

23 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Repurchased own shares	Development and investment funds	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	**150,301,450,000**	**2,190,000,000**	**(20,100,000)**	**216,217,666,135**	**172,953,052,029**	**1,989,706,223**	**543,631,774,387**
Loss of the previous period	-	-	-	-	(4,412,681,634)	(226,588)	(4,412,908,222)
Appropriation to Bonus and welfare fund	-	-	-	-	(283,104,633)	-	(283,104,633)
Appropriation to bonus fund of the Executive Board	-	-	-	-	(141,552,317)	-	(141,552,317)
Apropriation for remuneration of the Board of Directors, Audit Committee and in charge of Corporate Governance	-	-	-	-	(360,000,000)	-	(360,000,000)
Adjustment of the Company's interest in associates due to the impact of profit distribution	-	-	-	-	(127,498,218)	-	(127,498,218)
Other decrease	-	-	-	-	(187,489,445)	-	(187,489,445)
Ending balance of previous period	**150,301,450,000**	**2,190,000,000**	**(20,100,000)**	**217,066,980,035**	**166,591,411,882**	**1,989,479,635**	**538,119,221,552**
Beginning balance of current year	**300,592,900,000**	**2,190,000,000**	**(20,100,000)**	**117,066,980,035**	**147,013,722,356**	**1,989,573,876**	**568,833,076,267**
Profit of the current period	-	-	-	-	15,002,273,051	(73,495)	15,002,199,556
Appropriation to Development and investment fund	-	-	-	891,039,741	(891,039,741)	-	-
Appropriation to Bonus and welfare fund	-	-	-	-	(742,533,118)	-	(742,533,118)
Appropriation for bonus fund of the Executive Board	-	-	-	-	(371,266,559)	-	(371,266,559)
Apropriation for remuneration of the Board of Directors, Audit Committee and in charge of Corporate Governance	-	-	-	-	(360,000,000)	-	(360,000,000)
Changes due to movements in net assets during the period at associates	-	-	-	-	(54,303,356,833)	-	(54,303,356,833)
Ending balance of current period	**300,592,900,000**	**2,190,000,000**	**(20,100,000)**	**117,958,019,776**	**159,651,155,989**	**1,989,500,381**	**528,058,119,313**

(*) Changes due to movements in net assets of associates are as follows:

+ Mien Dong JSC due to the appropriation to the bonus and welfare fund: VND 790,293,513;

+ Thu Duc - Long An Centrifugal Concrete JS due to changes in figures before and after the audit of this company, amounting to VND 53,513,063,320.

According to the Resolution No 01/NQ-ĐHĐCĐ dated 21/04/2026 issued by General Meeting of Shareholders, the Company announced its profit distribution of 2025 as follows:

	Parent company (1)	Distributed in Subsidiaries		Total
		Parent company	Non-controlling interest (2)	(3) = (1) + (2)
	VND	VND	VND	VND
Appropriation to Development and investment fund	891,039,741	-	-	891,039,741
Appropriation to Bonus and welfare fund	742,533,118	-	-	742,533,118
Appropriation to Bonus fund for the Board of Management	371,266,559	-	-	371,266,559
Apropriation for remuneration of the Board of Directors, Audit Committee and Corporate Governance	360,000,000	-	-	360,000,000
Dividend(*)	9,018,087,000	-	-	9,018,087,000

(equivalent to VND 300 per share)

(*) The last registration date is 15/07/2026, the ex-dividend date is 14/07/2026, and the dividend payment date is 05/08/2026.

b) Details of contributed capital

	Rate	Ending balance	Rate	Beginning balance
	(%)	VND	(%)	VND
Mrs. Bui Thu Huyen	24.35	73,206,440,000	24.35	73,206,440,000
Mrs. Pham Thi Thu Thuy	11.04	33,180,000,000	10.98	33,000,000,000
Mrs. Pham Thi Thu Hang	10.98	33,000,000,000	0.01	34,000,000
Mr. Tu Vinh Trung	9.98	29,994,540,000	9.98	29,994,540,000
Phuc Tai Cooperative	4.69	14,102,160,000	4.69	14,102,160,000
Others	38.96	117,099,760,000	49.99	150,245,760,000
Repurchased own shares	0.00	10,000,000	0.00	10,000,000
	100	300,592,900,000	100	300,592,900,000

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

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the year*	*300,592,900,000*	*150,301,450,000*
- *At the end of the period*	*300,592,900,000*	*150,301,450,000*
Dividend, profit		
- *Dividend, profit payable at the beginning of the year*	*27,342,075*	*27,342,075*
- *Dividend, profit payable at the end of the period*	*27,342,075*	*27,342,075*

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	30,059,290	30,059,290
Quantity of issued shares		
- *Common shares*	*30,059,290*	*30,059,290*
Quantity of shares repurchased		
- *Common shares*	*1,000*	*1,000*
Quantity of outstanding shares in circulation		
- *Common shares*	*30,058,290*	*30,058,290*

Par value per share: VND 10,000

e) **Company's reserves**

	Ending balance	Beginning balance
	VND	VND
Development and investment funds	117,958,019,776	117,066,980,035
	117,958,019,776	**117,066,980,035**

24 . NON-CONTROLLING INTERESTS

Detail information on non–controlling interests as at 30/06/2026 is as follows:

	Non-controlling interest in contributed capital	Profit attributable to non-controlling interests	Adjustments to non-controlling interests	Total
	VND	VND	VND	VND
Tien Phuoc Construction Mineral JSC	2,000,000,000	(10,499,619)	-	1,989,500,381
	2,000,000,000	**(10,499,619)**	**-**	**1,989,500,381**

25 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) **Operating asset for leasing**

The Company is the lessor under operating lease contracts. As at 30/06/2026, the total future minimum lease payments under non-cancellable operating leases are presented by maturity as follows:

	Ending balance	Beginning balance
	VND	VND
Under 1 year	3,434,990,909	3,465,081,818
From 1 to 5 years	5,783,830,909	7,508,485,455

b) **Operating leased assets**

The Company has leased land from the government for its manufactoring and business operations. According to these lease agreements, the Company is obligated to pay the entire land lease fee in advance for the entire lease term, as stipulated by current government regulations. Details of the leased land parcels are as follows:

No.	Location of land pot	Area (m^2)	Lease term (year)
1	**Concrete Pipe Factory**		
	Tan Khanh Ward, Ho Chi Minh City	45,161.7	Untill 2066
2	**Long Nguyen Concrete Workshop**		
	Long Nguyen Ward, Ho Chi Minh City	34,409.3	Untill 2058
3	**Thuan An brick factory**		
	Thuan Giao Ward, Ho Chi Minh City	2,198.6	Untill 2054
4	**Construction stone factory**		
	Tan Dong Hiep Ward, Ho Chi Minh City	2,151.3	Untill 2062
5	**Binh Chuan factory and warehouse**		
	Thuan Giao Ward, Ho Chi Minh City	2,052.3	Untill 2068
6	**Long-term crop land**		
	Thuong Tan Commune, Ho Chi Minh City	1,352.4	Untill 2070

c) **Doubtful debts written-off**

	Ending balance	Beginning balance
	VND	VND
Tien Phat Iron and Steel Construction Company Limited	660,504,913	660,504,913
Van Hai Construction Company Limited	484,735,894	484,735,894
Le Phuc Vinh Company Limited	363,348,930	363,348,930
Hoang Minh Tam Trading Construction Company Limited	211,738,124	211,738,124
Others	574,326,330	574,326,330
	2,294,654,191	**2,294,654,191**

26 . TOTAL REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sale of finished goods	100,262,312,466	110,309,441,319
Revenue from sale of goods	78,361,479,787	56,913,415,693
Revenue from construction contracts	18,037,522,019	33,589,108,490
Revenue from real estate rental	1,765,836,368	1,095,606,069
Revenue from provision of service	326,242,269	548,205,097
Others	36,906,386	245,648,118
	198,790,299,295	**202,701,424,786**
In which: Revenue from sales of goods and services to related par	**295,969,104**	**486,732,934**
(Detailed as in Note No. 43)		

27 . REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Sales returns	8,902,656	-
	8,902,656	**-**

28 . COST OF GOODS SOLD

	This period	Previous period (Restatement)
	VND	VND
Cost of goods sold	71,368,705,395	82,896,525,630
Costs of finished goods sold	76,477,340,456	55,266,398,691
Cost of construction activities	19,840,045,032	32,252,618,502
Costs of real estate rental	417,266,748	292,300,391
Cost of provision of services	82,385,478	242,174,855
Others	-	219,370,321
(Reversal of)/Allowance for devaluation of inventories	(483,475,725)	1,203,104,791
	167,702,267,384	**172,372,493,181**
In which: Goods purchased from related parties	**1,574,015,887**	**528,076,611**
(Detailed as in Note No. 43)		

29 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income from demand deposits	46,059,351	11,013,775
Interest income from term deposits	1,943,618,229	1,024,692,082
Gains from trading securities	1,454,373,733	312,042,297
Dividends, profits received	575,570,000	5,849,614,000
	4,019,621,313	**7,197,362,154**

30 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expense	6,067,060,354	4,647,906,637
Securities selling expense	17,821,808	1,855,925
Loss from trading securities	76,164,125	-
Provision for/(Reversal of) provision for diminution in value of trading securities	1,320,529,986	(197,265,000)
	7,481,576,273	**4,452,497,562**

31 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Labour expenses	79,090,801	293,849,727
Depreciation expenses	-	76,021,784
Expenses of outsourcing services	11,218,441,672	13,516,829,022
Other expenses in cash	1,741,480,357	772,949,736
(Reversal of) warranty expense	(426,394,477)	(291,060,891)
	12,612,618,353	**14,368,589,378**

32 . GENERAL ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	172,464,935	35,967,372
Labour expenses	5,262,810,225	5,638,959,825
Depreciation expenses	888,546,874	945,844,602
(Reversal of) allowance for doubtful debts	(635,687,496)	(4,342,923,280)
Tax, Charge, Fee	2,000,000	11,000,000
Expenses of outsourcing services	463,970,298	498,501,179
Other expenses in cash	1,932,017,240	1,733,047,761
	8,086,122,076	**4,520,397,459**
In which: Expenses purchased from related parties *(Detailed as in Note No. 43)*	**195,941,667**	**47,796,772**

33 . OTHER INCOME

	This period	Previous period
	VND	VND
Liquidation, disposal of fixed assets	-	2,320,673,354
Receipt of compensation for site clearance (*)	3,289,630,440	-
Gain from liquidation of tools, scraps	-	164,562,290
Collected fines	-	3,292,644,659
Others	135,475,866	154,990,995
	3,425,106,306	**5,932,871,298**
In which: Income from related parties *(Detailed as in Note No. 43)*	**-**	**152,640,322**

(*) Detailed as in Note No.40.(2)

34 . OTHER EXPENSES

	This period	Previous period
	VND	VND
Value of land use rights handed over for site clearance (*)	1,850,000,000	-
Additional mineral mining rights expenses at Tan Dong Hiep construction stone quarry (**)	-	19,669,316,603
Expenses from disposal of materials and scrap	-	351,947,112
Depreciation expenses during production suspension	899,560,335	-
Others	18,761,300	279,844,403
	2,768,321,635	**20,301,108,118**

(*) Detailed as in Note No.40.(2)

(**) Detailed as in Note No.40.(1)

35 . DEFERRED INCOME TAX

a) Deferred income tax liabilities

	Ending balance	Beginning balance
	VND	VND
Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
Deferred income tax liabilities arising from deductible temporary difference	7,103,840,661	41,021,957
Deferred income tax liabilities	**7,103,840,661**	**41,021,957**

b) Deferred income tax expenses

	This period	Previous period
	VND	VND
Deferred CIT expense relating to taxable temporary difference	7,062,818,704	834,961
	7,062,818,704	**834,961**

36 . BASIC EARNINGS PER SHARE

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

	This period	Previous period
	VND	VND
Net profit after tax	15,002,273,051	(4,412,455,046)
Profit distributed to common shares	15,002,273,051	(4,412,455,046)
Average number of outstanding common shares in circulation in the period	30,058,290	15,029,145
Basic earnings per share	**499**	**(294)**

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

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

37 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	82,551,553,709	87,419,885,375
Labour expenses	18,388,466,146	21,858,776,549
Depreciation expenses	5,306,252,895	6,556,910,071
Expenses of outsourcing services	20,174,145,600	26,680,135,798
Other expenses in cash	4,497,172,105	3,510,587,289
(Reversal of) provision for doubtful debts	(635,255,496)	(4,342,923,280)
	130,282,334,959	**141,683,371,802**

38 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face include: market risk, credit risk and liquidity risk.

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

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rate.

Price risk:

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the period, the Company has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short-term investments	32,311,136,000	-	-	32,311,136,000
	32,311,136,000	**-**	**-**	**32,311,136,000**
As at 01/01/2026				
Short-term investments	46,150,650,400	-	-	46,150,650,400
	46,150,650,400	**-**	**-**	**46,150,650,400**

Interest rate risk:

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

Credit risk

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash	84,925,693,543	-	-	84,925,693,543
Trade receivables, other receivables	55,506,408,093	88,432,806,055	-	143,939,214,148
Lendings	58,697,919,629	-	-	58,697,919,629
	199,130,021,265	**88,432,806,055**	**-**	**287,562,827,320**
As at 01/01/2026				
Cash and cash equivalents	83,418,016,212	-	-	83,418,016,212
Trade receivables, other receivables	84,438,608,367	88,432,806,055	-	172,871,414,422
Lendings	43,340,479,452	-	-	43,340,479,452
	211,197,104,031	**88,432,806,055**	**-**	**299,629,910,086**

Liquidity risk

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

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	196,436,461,344	-	-	196,436,461,344
Trade payables, other payables	19,336,417,066	891,000,000	-	20,227,417,066
Accrued expenses	629,574,236	-	-	629,574,236
	216,402,452,646	**891,000,000**	**-**	**217,293,452,646**
As at 01/01/2026				
Borrowings and debts	195,364,500,496	-	-	195,364,500,496
Trade payables, other payables	18,016,437,325	-	-	18,016,437,325
Accrued expenses	24,368,552,833	-	-	24,368,552,833
	237,749,490,654	**-**	**-**	**237,749,490,654**

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

39 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

		This period	Previous period
		VND	VND
a)	**Proceeds from borrowings during the period**		
	Proceeds from ordinary contracts	164,910,518,007	188,412,063,706
b)	**Actual repayments on principal during the period**		
	Repayment on principal from ordinary contracts	163,838,557,159	216,440,818,020

40 . OTHER INFORMATION

(2) Detailed information related to the additional cost of mineral exploitation rights at Tan Dong Hiep construction stone quarry:

- On 05/06/2025, the People's Committee of Binh Duong Province (now the People's Committee of Ho Chi Minh City) issued Decision No. 1527/QĐ-UBND approving the additional payment of mineral exploitation rights fees in respect of the remaining reserves (including protective pillar reserves and safety buffer zones in the mining design) at the Tan Dong Hiep construction stone quarry, with a total additional amount payable by the Company and recognized in profit or loss for the period of VND 19,669,316,603. On 27/06/2025, the Sub-Department of Taxation Region XVI also issued Payment Notice No. 793/TB-CCTKV.XVI regarding the additional payment of the above mineral exploitation rights fees, with a payment deadline of 90 days from the date of issuance of the notice.
- On 01/08/2025, the Company submitted Official Letter No. 488/CTY-BĐT to the relevant authorities regarding the additional calculation of mineral exploitation rights fees at the Tan Dong Hiep stone quarry. Accordingly, the Company requested the Department of Agriculture and Environment to review, inspect and reassess the mineral reserves subject to additional exploitation rights fees at the Tan Dong Hiep quarry, and to submit to the People's Committee of Ho Chi Minh City for amendment of Decision No. 1527/QĐ-UBND dated 05/06/2025 in accordance with prevailing regulations. Pending the completion of the review by the Department of Agriculture and Environment and the issuance of an official response or conclusion, or until the Company's petitions are resolved by the competent authorities, the Company has proceeded to make payment to the State budget to ensure compliance with applicable laws and regulations.

(2) Detailed information relating to the State's recovery of land use rights in Lai Thieu Ward, Thuan An City, Binh Duong Province (now Ho Chi Minh City):

- Pursuant to Decision No. 1385/QĐ-UBND dated 25/04/2022 of the People's Committee of Thuan An City on the approval of the compensation and support plan (Phase 4) for site clearance of National Highway No. 13, section from Tu Do Intersection to Le Hong Phong Intersection, Thuan Giao Ward; and
- Decision No. 8923/QĐ-UBND dated 27/12/2022 of the People's Committee of Thuan An City on the approval of the cost estimate and compensation, support and resettlement plan (Phase 11) for the project: Site clearance of National Highway No. 13 (section from Tu Do Intersection to Le Hong Phong Intersection), Thuan Giao Ward, Thuan An City;
- The Company received compensation of VND 3,289,630,440 for the State's recovery of land use rights in Lai Thieu Ward, Thuan An City, Binh Duong Province (now part of Ho Chi Minh City). As at 30 June 2026, the Company had completed the procedures for handing over the premises and, accordingly, derecognised the value of the land use rights and assets attached to this land.

40 . OTHER INFORMATION (CONTINUED)

(3) Lawsuit against Mien Dong Joint Stock Company

+ On 30/07/2025, the Company filed a lawsuit against Mien Dong JSC ("MDG") with the People's Court of Region 1 - Dong Nai, requesting MDG to settle the outstanding principal and late payment interest in relation to Construction Contract No. 03/02/2019/HĐ for the 18.22-ha Residential Area Project (Viva Park). Accordingly, the case was accepted by the Court on 11/12/2025;
+ On 25/03/2026, the Court issued Decision No. 20/2026/QĐST-KDTM on suspension of the resolution of the case. Pursuant to this Decision, the Court determined that MDG had not breached its payment obligations to the Company because, under the payment terms stipulated in the contract, the Company would only be entitled to payment after MDG received payment from the investor (LDG Investment JSC). At the time of the proceedings, LDG had not yet made payment to MDG, and MDG was also in the process of requesting the competent authorities to enforce the judgment in respect of the amount due from LDG. Therefore, MDG did not yet have an obligation to make immediate payment to the Company;
+ The Company's Board of Management continues to monitor the progress of MDG's judgment enforcement against LDG in order to take appropriate measures to recover the aforementioned outstanding principal and late payment interest.

42 . SEGMENT REPORTING

a) Under business fields

	Construction sector	Manufacturing sector	Other sectors	Total from all segments	**Grand total**
	VND	VND	VND	VND	**VND**
Net revenue from sales to external customers	18,037,522,019	100,253,409,810	80,490,464,810	198,781,396,639	198,781,396,639
Profit from business activities	**(1,802,523,013)**	**29,368,180,140**	**3,513,472,128**	**31,079,129,255**	**31,079,129,255**
Total cost to acquire fixed assets	**-**	**-**	**3,256,801,996**	**3,256,801,996**	**3,256,801,996**
Segment assets	58,607,274,753	83,511,864,178	158,978,124,707	301,097,263,638	301,097,263,638
Unallocated assets	-	-	-	483,234,970,089	483,234,970,089
Total assets	**58,607,274,753**	**83,511,864,178**	**158,978,124,707**	**784,332,233,727**	**784,332,233,727**
Segment liabilities	8,927,807,797	14,645,194,156	17,256,115,254	40,829,117,207	40,829,117,207
Unallocated liabilities	-	-	-	215,444,997,207	215,444,997,207
Total liabilities	**8,927,807,797**	**14,645,194,156**	**17,256,115,254**	**256,274,114,414**	**256,274,114,414**

b) Under geographical areas

The Company's business activities are primarily conducted within the territory of Vietnam; therefore, the Company does not present segment reporting by geographical areas.

42 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Except for the change arising from movements in net assets of the associate as presented in Note No. 23a, there have been no significant events occurring after the reporting accounting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements .

43 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Related parties	Relation
Phuc Tai Cooperative	Major shareholder (*)
Mien Dong Joint Stock Company	Associate
Thu Duc - Long An Centrifugal Concrete JSC	Associate
BOT Dong Phu - Binh Duong Joint Stock Company	Investee
Binh Duong General Construction and Consultation JSC	Investee
Indochina Saigon Co., Ltd (INDOCHINA)	The Company headed by Mr. Tu Vinh Trung - the Chairman, is the Director
Vietnam Creative Startup Investment Management JSC (ICM)	The Company headed by Mr. Nguyen Viet Duc - Member of the BoD, is the General Director
Khang Dinh Corporation (KHADICO)	The Company has same General Director is Mr. Dinh Van Trong
HPC Mechanical – Construction – Trading Co., Ltd	The Company headed by the younger brother of Mr. Dinh Van Trong – the General Director, is the Director
Thai Son An Security Services Co., Ltd	The Company headed by the brother-in-law of Mr. Dinh Van Trong – the General Director, is the Director
Members of the Board of Directors, the Board of Management and the Audit Committee	Key management personnel

(*) No longer a major shareholder since 18/12/2025;

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

	This period	Previous period
	VND	VND
Revenue from sales of goods and provision of services	**295,969,104**	**486,732,934**
Thu Duc - Long An Centrifugal Concrete JSC	-	444,097,068
Phuc Tai Cooperative	-	41,789,760
Thai Son An Security Services Co., Ltd	-	846,106
Mien Dong Joint Stock Company	295,969,104	-
Purchasing goods	**1,574,015,887**	**528,076,611**
HPC Mechanical – Construction – Trading Co., Ltd	53,457,600	283,836,520
Phuc Tai Cooperative	-	240,000,000
Mien Dong Joint Stock Company	1,032,570,787	-
Thai Son An Security Services Co., Ltd	487,987,500	4,240,091
General and administrative expenses	**195,941,667**	**47,796,772**
Thai Son An Security Services Co., Ltd	195,941,667	47,796,772
Other income - Late payment interest	-	**152,640,322**
Mien Dong Joint Stock Company	-	152,640,322

Transactions with other related parties:

	Position	This period	Previous period
		VND	VND
Remuneration to the key managers:		**1,883,568,173**	**1,884,483,148**
Mr. Tu Vinh Trung	Chairman of the BoD	78,000,000	80,000,000
Mrs. Bui Thu Huyen	Member of the BoD	66,000,000	64,000,000
Mr. Nguyen Viet Duc	Member of the BoD	64,333,000	64,000,000
Mr. Le Hung Chien	Member of the BoD *(Appointed on 21/04/2026; Resigned on 25/08/2026)*	25,667,000	-
Mr. Vo Van Lanh	Member of the BoD *(Resigned on 06/11/2025)*	-	109,128,000
Mr. Nguyen The Phi	General Director *(Appointed on 28/01/2026)*	657,540,030	-
Mr. Dinh Van Trong	General Director *(Resigned on 28/01/2026)*	265,140,000	794,232,000
Mr. Nguyen Trong Liem	Member of the BoD - cum - Deputy General Director	386,591,000	362,108,364
Mr. Phan Huy Thuan	Chief Accountant *(Appointed on 25/08/2026)*	191,892,500	-
Mrs. Nguyen Thi Cam Van	Chief Accountant *(Resigned on 30/10/2025)*	-	280,095,000
Mr. Lu Minh Quan	The Company's manager	148,404,643	130,919,784

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

44 . COMPARATIVE FIGURES

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

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

As presented in Note No. 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01/01/2026, resulting in changes to certain items in the Financial Statements. Certain figures as at 01/01/2026 and for the accounting period from 01/01/2025 to 30/06/2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details as in Appendix I.

M.S.D.N:3700146225-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 3-2
P.LÁI THIÊU-TP.HỒ CHÍ MINH

Phan Huy Thuan	**Phan Huy Thuan**	**Nguyen The Phi**
Preparer	Chief Accountant	Legal Representative
		Approved, 28 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			
Code	Items		Value VND	Code	Items	Value VND	Change
	CONSOLIDATED STATEMENT OF FINANCIAL POSITION				**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**		
	CURRENT ASSETS				**CURRENT ASSETS**		
110	**I.**	**Cash and cash equivalents**		**110**	**I. Cash and cash equivalents**		
112	2.	Cash equivalents	20,000,000,000	112	2. Cash equivalents	20,032,534,246	Restatement
120	**II.**	**Short-term investments**		**120**	**II. Short-term investments**		
123	3.	Held-to-maturity investments	43,000,000,000	123	3. Short-term held-to-maturity investments	43,340,479,452	Restatement, rename
130	**III.**	**Short-term receivable**		**130**	**III. Short-term receivables**		
136	3.	Other short-term receivables	10,676,442,247	135	3. Other short-term receivables	10,303,428,549	Restatement, code change
137	4.	Allowance for short-term doubtful debts	(28,669,418,456)	136	4. Allowance for short-term doubtful debts	(28,669,418,456)	Code change
150	**V.**	**Other short-term assets**	**2,110,299,337**	**160**	**V. Other short-term assets**	**2,110,299,337**	**Code change**
151	1.	Short-term prepaid expenses	604,094,992	161	1. Short-term deferred expenses	604,094,992	Code change, rename
152	2.	Deductible VAT	10,756,902	162	2. Deductible VAT	10,756,902	Code change
153	3.	Taxes and other receivables from State budget	1,495,447,443	163	3. Taxes and other receivables from State budget	1,495,447,443	Code change

Code	Items	Value	Code	Items	Value	Change
	Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025			**Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026**		
		VND			VND	
	CONSOLIDATED STATEMENT OF FINANCIAL POSITION			CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
	NON-CURRENT ASSETS			NON-CURRENT ASSETS		
210	**I. Long-term receivables**		**210**	**I. Long-term receivables**		
216	1. Other long-term receivables	88,432,806,055	215	1. Other long-term receivables	88,432,806,055	Code change
230	**III. Investment properties**	**8,221,334,814**	**240**	**III. Investment properties**	**8,221,334,814**	**Code change**
231	- Historical cost	15,522,282,085	241	- Historical cost	15,522,282,085	Code change
232	- Accumulated depreciation	(7,300,947,271)	242	- Accumulated depreciation	(7,300,947,271)	Code change
240	**IV. Long-term assets in progress**	**4,743,276,928**	**250**	**IV. Long-term assets in progress**	**4,743,276,928**	**Code change**
242	1. Construction in progress	4,743,276,928	252	1. Construction in progress	4,743,276,928	Code change
250	**V. Long-term investments**		**260**	**V. Long-term investments**	**165,129,939,304**	**Code change**
252	1. Investments in joint ventures, associates	156,445,845,304	262	1. Investments in joint ventures, associates	156,445,845,304	Code change
253	2. Equity investments in other entities	22,700,887,800	263	2. Equity investments in other entities	22,700,887,800	Code change
254	3. Provision for devaluation of long-term investments	(14,016,793,800)	264	3. Allowance for long-term impairment of other investments	(14,016,793,800)	Code change, rename
260	**VI. Other long-term assets**	**58,371,585,423**	**270**	**VI. Other long-term assets**	**58,371,585,423**	**Code change**
261	1. Long-term prepaid expenses	58,371,585,423	271	1. Long-term deferred expenses	58,371,585,423	Code change, rename

Code		Items	Value	Code		Items	Value	Change
		Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025	VND			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026	VND	
		CONSOLIDATED STATEMENT OF FINANCIAL POSITION				**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**		
		LIABILITIES				**LIABILITIES**		
310	**I.**	**Current liabilities**		**310**	**I.**	**Current liabilities**		
				313	2.	Dividend and profit payables	27,342,075	Add code
313	2.	Taxes and other payables to State budget	538,071,924	314	3.	Short-term taxes and other payables to State budget	538,071,924	Code change, rename
314	3.	Payables to employees	6,986,452,343	315	4.	Payables to employees	6,986,452,343	Code change
315	4.	Short-term accrued expenses	24,368,552,833	316	5.	Short-term accrued expenses	24,368,552,833	Code change
319	5.	Other short-term payables	3,744,276,782	320	6.	Other short-term payables	3,716,934,707	Code change, restatement
320	6.	Short-term borrowings and finance lease liabilities	195,364,500,496	321	7.	Short-term borrowings and finance lease liabilities	195,364,500,496	Code change
321	7.	Provisions for short-term payables	681,158,758	322	8.	Provisions for short-term payables	681,158,758	Code change
322	8.	Bonus and welfare fund	6,882,575,723	323	9.	Bonus and welfare fund	6,882,575,723	Code change
330	**II.**	**Non-current liabilities**		**330**	**II.**	**Non-current liabilities**		
341	1.	Deferred income tax liabilities	41,021,957	342	1	Deferred income tax liabilities	41,021,957	Code change
		OWNER'S EQUITY				**OWNER'S EQUITY**		
412	2.	Share premium	2,190,000,000	412	2.	Share premium	2,190,000,000	Rename
415	3.	Treasury shares	(20,100,000)	415	3.	Repurchased own shares	(20,100,000)	Rename
421	5.	Retained earnings	147,013,722,356	420	5.	Retained earnings	147,013,722,356	*Code change*
421a		*RE accumulated to previous year*	*120,712,538,611*	*420a*		*RE accumulated to previous year*	*120,712,538,611*	*Code change*
421b		*RE of the current period*	*26,301,183,745*	*420b*		*RE of the current period*	*26,301,183,745*	*Code change*

Figures according to the Interim Consolidated Financial Statements for the period from 01/01/2025 to 30/06/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025				
Code		Items	Value	Code		Items	Value	Change
			VND				VND	
CONSOLIDATED STATEMENT OF INCOME				**CONSOLIDATED STATEMENT OF INCOME**				
21	6.	Financial income	7,197,362,154	22	6.	Financial income	7,197,362,154	Code change
22	7.	Financial expenses	4,452,497,562	23	7.	Financial expenses	4,452,497,562	Code change
23		In which: Interest expense	4,647,906,637	24		In which: Interest expense	4,647,906,637	Code change, rename
25	9.	Selling expenses	14,659,650,269	25	9.	Selling expenses	14,368,589,378	Restatement
31	12.	Other income	6,223,932,189	31	12.	Other income	5,932,871,298	Restatement
CONSOLIDATED STATEMENT OF CASH FLOWS				**CONSOLIDATED STATEMENT OF CASH FLOWS**				
05	-	Gains, losses from investment activities	(4,977,573,998)	05	-	Gains, losses from financial investment activities	(4,977,573,998)	Rename
06	-	Interest expenses	4,647,906,637	06	-	Interest expenses	4,647,906,637	Rename
12	-	Increase, decrease in prepaid expenses	1,575,310,149	12	-	Increase, decrease in deferred expenses	1,575,310,149	Rename
14	-	Interest paid	(4,706,705,493)	14	-	Interest paid	(4,706,705,493)	Rename