

**DEVELOPMENT INVESTMENT
CONSTRUCTION NUMBER 2
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Ho Chi Minh, April 18th, 2026

No.: 77/CV-DIC No2

Re: Periodic disclosure of Financial
Statements for the Q1/2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: The Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, Development Investment Construction Number 2 Joint Stock Company hereby discloses its Financial Statements for the Q1/2026 to The Hanoi Stock Exchange as follows:

1. Name of company: Development Investment Construction Number 2 Joint Stock Company

- Stock symbol: DC2
- Address: No. 5, Street 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.
- Tel: 0254 3613944; Fax: 0254 3584864
- Email: chungdic2@gmail.com; Website: www.dic2.vn

2. Content of the disclosed information:

- Financial Statements for the Q1/2026

Separate Financial Statements (For listed organizations without subsidiaries and parent accounting units with subordinate units): Separate Financial Statements;

Consolidated Financial Statements (For listed organizations with subsidiaries);

Combined Financial Statements (For listed organizations with subordinate accounting units operating their own accounting systems).

- Cases requiring explanation of causes:

+ The audit firm issues an opinion other than an unqualified opinion on the financial statements (for audited financial statements):

Yes

No

Explanation document in case of a "Yes" response:

Yes

No

+ The after-tax profit in the reporting period shows a difference of 5% or more before and after the audit, or shifts from loss to profit or vice versa (for the audited financial statements of 2025):



Yes

No

Explanation document in case of a "Yes" response:

Yes

No

+ The after-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

Yes



No

Explanation document in case of a "Yes" response:

Yes



No

+ The after-tax profit in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in the current period, or vice versa:

Yes

No

Explanation document in case of a "Yes" response:

Yes

No

This information was published on the company's website on: 18th, April, 2026, at the following link: <https://dic2.vn/>

3. Report on transactions valued at 35% or more of total assets in 2026.

In case the listed organization has transactions, please provide a complete report with the following details:

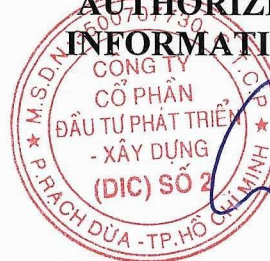
- Transaction content: None
- Transaction value to total asset ratio (%) (based on the most recent financial statements): None
- Transaction completion date: None

We hereby certify that the disclosed information above is truthful and take full responsibility before the law for the content of the disclosed information.

Attached documents:

- Financial Statements for the Q1/2026
- Explanation document for the after-tax profit difference of 10% or more.

**Representative of the Organization
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**



TRAN VAN CHUNG

DEVELOPMENT INVESTMENT CONSTRUCTION NUMBER 2
JOINT STOCK COMPANY

Address: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho
Tel: 0254.3613944

Financial Statements

31-Mar-26

Form No. B 01 – DN

FINANCIAL STATEMENT

At 31/3/2026

Item	Code	Note	Closing quarter	Opening quarter
A. CURRENT ASSETS	100		324,967,602,684	301,929,749,341
I. Cash and cash equivalents	110	V.1	10,130,016,141	6,942,361,013
1. Cash	111		10,130,016,141	6,942,361,013
2. Cash equivalents	112			
II. Short-term financial investments	120		11,000,000,000	11,000,000,000
1. Trading securities	121	V.2(a)		
2. Provision for diminution in value of trading securities (*)	122			
3. Held-to-maturity investments	123	V.2(b)	11,000,000,000	11,000,000,000
4. Provision for diminution in value of short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments (*)	126			
III. Short-term receivables	130		206,796,179,251	200,678,864,337
1. Short-term receivables from customers	131	V.3(a)	173,388,113,924	171,457,307,531
2. Short term pre-payment to suppliers	132		26,500,147,609	21,394,272,245
3. Short-term internal receivables	133			
4. Short-term Liabilities Arising from Contracts	134			
5. Other short-term receivables	135	V.4(a)	7,228,053,357	8,147,420,200
6. Short-term allowances for doubtful debts (*)	136		(320,135,639)	(320,135,639)
7. Shortage of assets awaiting resolution	137	V.5		
IV. Inventories	140	V.7	90,006,958,716	76,774,919,938
1. Inventories	141		90,006,958,716	76,774,919,938
2. Provision for inventories (*)	142			
V. Short-term biological assets	150			
1. Short-term bearer livestock	151	V.12.1.1		
2. Short-term bearer plants	152	V.12.1.2		
3. Provision for losses on short-term biological assets (*)	153			
VI. Other current assets	160		7,034,448,576	6,533,604,053
1. Short-term prepaid expenses	161	V.14(a)	795,352,892	623,171,577
2. VAT receivable	162		6,236,156,257	5,907,493,049
3. Taxes receivable from State Treasury	163	V.19(b)	2,939,427	2,939,427
4. Treasury bonds purchased for resale	164	V.23		
5. Other current assets	165	V.15(a)		
B. LONG-TERM ASSETS	200		108,234,324,332	108,849,368,108
I. Long-term receivables	210			
1. Long-term receivables from customers	211			
2. Long-term pre-payment to suppliers	212			
4. Investments in equity of subsidiaries	213			
5. Long-term internal receivables	214			
6. Other long-term receivables	215			
7. Provision for long-term doubtful debts (*)	216			




Item	Code	Note	Closing quarter	Opening quarter
II. Fixed assets	220		52,569,501,102	53,447,040,368
1. Tangible fixed assets	221	V.9	14,424,646,951	15,229,116,102
- Historical costs	222		36,945,941,716	36,945,941,716
- Accumulated depreciation (*)	223		(22,521,294,765)	(21,716,825,614)
2. Financial leasing fixed assets	224	V.11		
- Historical costs	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	38,144,854,151	38,217,924,266
- Historical costs	228		38,978,285,186	38,978,285,186
- Accumulated depreciation (*)	229		(833,431,035)	(760,360,920)
III. Long-term biological assets	230			
1. Bearer livestock for periodic products	231			
a) Immature bearer livestock for periodic products	232	V.12.1.3		
b) Mature bearer livestock for periodic products	233	V.12.2		
- Historical costs	234			
- Accumulated depreciation (*)	235			
2. Long-term consumable biological assets - livestock	236			
3. Long-term bearer plants	237			
4. Provision for losses on long-term biological assets (*)	238			
IV. Investment property	240	V.13		
- Historical costs	241			
- Accumulated depreciation (*)	242			
V. Long-term work in progress	250		46,955,107,176	46,955,107,176
1. Long-term production and business work in progress	251			
2. Construction in progress	252		46,955,107,176	46,955,107,176
VI. Long-term financial investments	260		86,536,620	86,536,620
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263		151,500,000	151,500,000
4. Provision for losses on long-term investments in other entities (*)	264		(64,963,380)	(64,963,380)
5. Long-term held-to-maturity investments	265			
6. Provision for diminution in value of long-term held-to-maturity investments (*)	266			
VII. Other long-term assets	270		8,623,179,434	8,360,683,944
1. Long-term prepaid expenses	271	V.14(b)	8,623,179,434	8,360,683,944
2. Deferred tax assets	272	V.26(a)		
3. Long-term spare parts and standby equipment	273			
4. Other long-term assets	274	V.15(b)		
TOTAL ASSETS (270 = 100 + 200)	280		433,201,927,016	410,779,117,449
C - LIABILITIES	300		309,947,484,540	288,268,692,042
I. Short-term liabilities	310		309,947,484,540	288,268,692,042
1. Short-term trade payables	311	V.17(a)	54,118,286,309	63,128,212,163
2. Advances from customers (short-term)	312		17,021,782,274	13,525,074,934
3. Dividends and profit payable	313			
4. Short-term taxes and amounts payable to state budget	314	V.19(a)	4,535,836,133	3,563,606,393
5. Payables to employees	315		2,315,785,010	3,778,844,937

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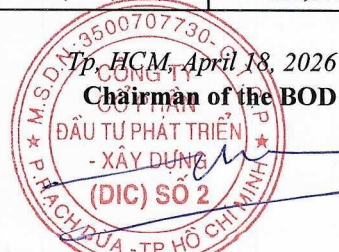
Item	Code	Note	Closing quarter	Opening quarter
6. Short-term accrued expenses	316	V.20(a)	2,780,949,400	3,145,668,994
7. Short-term inter-company payables	317			
8. Short-term payables from construction contracts	318			
9. Short-term unearned revenue	319	V.22(a)		
10. Other short-term payables	320	V.21(a)	510,628,563	624,807,893
11. Short-term borrowings and finance lease liabilities	321	V.16(a)	229,623,760,619	200,642,210,496
12. Short-term provisions	322	V.25(a)		
13. Bonus and welfare fund	323		(959,543,768)	(139,733,768)
14. Price stabilization fund	324			
15. Government bond repurchase agreements	325	V.23		
II. Long-term liabilities	330			
1. Long-term trade payables	331	V.17(b)		
2. Long-term advances from customers	332			
3. Long-term taxes and amounts payable to state budget	333	V.19(b)		
4. Long-term accrued expenses	334	V.20(b)		
5. Inter-company payables for operating capital	335			
6. Long-term inter-company payables	336			
7. Long-term unearned revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long-term borrowings and finance lease liabilities	339	V.16(b)		
10. Convertible bonds	340			
11. Preferred shares	341	V.24		
12. Deferred tax liabilities	342	V.26(b)		
13. Long-term provisions	343	V.25(b)		
14. Science and technology development fund	344			
D - EQUITY	400		123,254,442,476	122,510,425,407
1. Owner's contributed capital	411	V.27(b)	113,046,990,000	113,046,990,000
- Ordinary shares with voting rights	411a	V.27(d)	113,046,990,000	113,046,990,000
- Preferred shares	411b	V.27(d)		
2. Share premium	412	V.27(e)	(143,148,148)	(143,148,148)
3. Conversion options on convertible bonds	413	V.27(e)		
4. Other owner's equity	414			
5. Treasury shares (*)	415	V.27(e)		
6. Asset revaluation surplus	416	V.28		
7. Foreign exchange differences	417	V.29		
8. Investment and development fund	418		2,626,051,097	2,626,051,097
9. Other funds under owner's equity	419			
10. Undistributed earnings after tax	420		7,724,549,527	6,980,532,458
- Accumulated undistributed earnings to end of prior period	420a		6,980,532,458	1,154,768,198
- Undistributed earnings of current period	420b		744,017,069	5,825,764,260
TOTAL EQUITY (440 = 300 + 400)	440		433,201,927,016	410,779,117,449

Prepared by


Phạm Thị Thu Hằng

Chief Accountant


Trần Văn Chung


 Tp. HCM, April 18, 2026
 Chairman of the BOD
 CHỦ TỊCH HĐQT
 Phạm Đức Dũng

INCOME STATEMENT

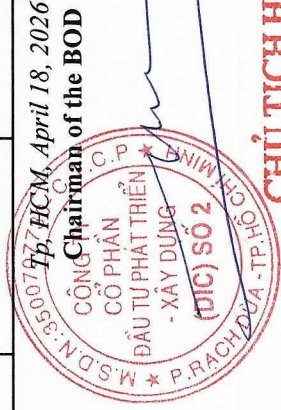
Quarter 1 year 2026

Item	Code	Note	This Quarter - Current Year	This Quarter - Previous Year	Cumulative from Beginning of the Year to End of This Quarter (Current Year)	Cumulative from Beginning of the Year to End of This Quarter (Previous Year)
1. Revenue from sales of goods and provision of services	01	VI.1	53,708,255,327	30,342,580,386	53,708,255,327	30,342,580,386
2. Revenue deductions	02	VI.2				
3. Net revenue (10 = 01 - 02)	10		53,708,255,327	30,342,580,386	53,708,255,327	30,342,580,386
4. Cost of goods sold	11	VI.3	45,092,046,547	20,446,969,091	45,092,046,547	20,446,969,091
5. Gross profit (20 = 10 - 11)	20		8,616,208,780	9,895,611,295	8,616,208,780	9,895,611,295
6. Gain/loss from sale and disposal of investment property	21	VI.4		-		
7. Financial income	22	VI.5	174,350,493	10,909,671	174,350,493	10,909,671
8. Financial activities expenses	23	VI.6	3,825,114,038	2,244,991,712	3,825,114,038	2,244,991,712
- In which: Interest expense	24		3,825,114,038	2,244,991,712	3,825,114,038	2,244,991,712
9. Selling expenses	25	VI.9	439,125,618	69,740,000	439,125,618	69,740,000
10. General & administration expenses	26	VI.9	4,637,830,517	4,544,350,797	4,637,830,517	4,544,350,797
11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		(111,510,900)	3,047,438,457	(111,510,900)	3,047,438,457
12. Other income	31	VI.7	1,694,048,247	25,580,879	1,694,048,247	25,580,879
13. Other expenses	32	VI.8	13,099		13,099	
14. Other profit (40 = 31 - 32)	40		1,694,035,148	25,580,879	1,694,035,148	25,580,879
15. Total earning before tax (for accounting purpose) (50 = 30 + 40)	50		1,582,524,248	3,073,019,336	1,582,524,248	3,073,019,336
16. Business income tax charge	51	VI.11	838,507,179	717,727,780	838,507,179	717,727,780
17. Deferred business income tax charge	52	VI.11		-		-
18. Earning after tax (60 = 50 - 51 - 52)	60		744,017,069	2,355,291,556	744,017,069	2,355,291,556
19. Earnings per share (*)	70		65.81	214.59	65.81	214.59
20. Diluted earning per share (*)	71					

Prepared by

Chief Accountant


 Nguyễn Thị Ngọc Trang



CHỦ TỊCH HĐQT
 Phạm Đức Dương

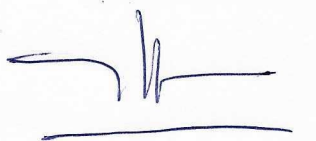
Trương Văn Chung

CASH FLOW STATEMENT - DIRECT METHOD

(Direct method)
Quarter 1 year 2026

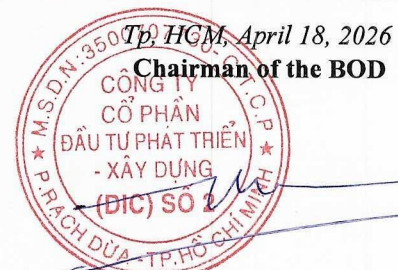
Item	Code	Note	Cumulative from Beginning of the Year to End of This Quarter (Current Year)	Cumulative from Beginning of the Year to End of This Quarter (Previous Year)
I. Cash flow from operating activities			(25,519,303,489)	(1,790,446,613)
1. Receipts from sales of goods and provision of services	01		60,132,670,339	61,071,042,578
2. Payments to suppliers	02		(75,968,074,233)	(51,786,070,151)
3. Payments to employees	03		(6,825,798,909)	(5,696,339,205)
4. Borrowing costs paid	04		(4,121,708,632)	(2,274,132,099)
5. Company income tax paid	05			
6. Other receipts from operating activities	06		2,433,359,653	46,592,816
7. Other payments for operating activities	07		(1,169,751,707)	(3,151,540,552)
Net Cash flows from operating activities	20		(25,519,303,489)	(1,790,446,613)
II. Cash flows from investing activities			39,227,204	(9,989,090,329)
1. Payments for additions to fixed assets and other long-term assets	21	V.8		
2. Collections on disposals of fixed assets and other long-term assets	22			
3. Granting loans, buying debt instruments of other entities	23			(10,000,000,000)
4. Recovery of loan given and disposals of debt instruments of other entities	24			
5. Investments in equity of other entities	25			
6. Withdrawals of investments in other entities	26			
7. Interests, dividends and profits distributed	27		39,227,204	10,909,671
Net cash flows from investing activities	30		39,227,204	(9,989,090,329)
III. Cash flows from financing activities			28,667,731,413	6,729,948,902
1. Collection on share issuance and capital contributions from shareholders	31			
2. Returning Owner's capital in cash and Purchasing Treasury Stocks	32			
3. Receipts from borrowings	33		83,308,733,393	52,068,062,605
4. Payments to settle loan principals	34		(54,327,183,270)	(45,338,113,703)
5. Payments to settle financial lease principals	35			
6. Dividends, profits distributed	36		(313,818,710)	
Net cash flows from financial activities	40		28,667,731,413	6,729,948,902
Net cash flows during the year (50 = 20 + 30 + 40)	50		3,187,655,128	(5,049,588,040)
Cash and cash equivalent at the beginning of the year	60		6,942,361,013	26,909,660,225
Currency translation differences	61			
Cash and cash equivalent at the end of the year (70 = 50 + 60 + 61)	70	V.1	10,130,016,141	21,860,072,185

Prepared by


Phạm Thị Kha Hằng

Chief Accountant


Trần Văn Chung



CHỦ TỊCH HĐQT
Phạm Đức Dũng

NOTES TO THE FINANCIAL STATEMENTS
QUARTER 1 - 2026

I. BUSINESS ACTIVITIES OF THE COMPANY

1. Form of Ownership

Development Investment Construction Number 2 Joint Stock Company (DIC) operates under the Business Registration Certificate with tax registration number 3500707730, initially registered on June 28, 2005. The latest business registration was on July 16, 2025, issued by the Department of Financial of Ho Chi Minh city.

Head Office: No. 5, Street 6, Chí Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.

Phone: 0254 3616365; Fax: 0254 3584864

Email: infor@dic2.vn.

2. Company's Business Activities

The company operates in the construction industry

3. Line of Business

The Company's main activity: Construction of civil and industrial projects.

4. Normal Operating Cycle: 12 months

5. Characteristics of the Business Activities during the financial year affecting the Financial Statements:

6. Company Structure

- List of subsidiaries: None
- List of joint ventures and associates: None
- List of dependent units without legal status: None

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period:

The company's financial year begins on January 1 and ends on December 31 of each year..

2. Accounting currency:

The currency used for accounting purposes is the Vietnamese dong (VND).

III. ACCOUNTING STANDARDS AND POLICIES APPLIED

1. Applied Accounting System

The company applies the Corporate Accounting Regime issued under Circular **Circular No. 99/2025/TT-BTC** was issued on October 27, 2025.

2. Compliance with Accounting Standards and Regulations

The company has adopted the Vietnamese Accounting Standards and related guidance documents issued by the State. The financial statements have been prepared and presented in full compliance with the regulations of each standard, the guidance circulars, and the current applicable accounting regulations.

IV. ACCOUNTING POLICIES APPLIED

1. Translation of Foreign Currency Financial Statements into Vietnamese Dong: Not applicable

2. Accounting for Foreign Exchange Differences: Not applicable

3. Accounting for Interest Rates and Discounting: Not applicable

4. Principles for Recognizing Cash and Cash Equivalents:

Cash includes cash on hand, demand deposits, cash in transit, and foreign currency. Cash equivalents are short-term investments with a maturity period not exceeding three months from the date of purchase, that are readily convertible to a known amount of cash, and that are subject to an insignificant risk of changes in value.

5. Principles for Financial Investments:

1. Trading Securities: Not applicable
2. Held-to-Maturity Investments: Held-to-maturity investments include fixed-term bank deposits held until maturity for the purpose of earning periodic interest.
3. Loans receivable: Loans receivable are recorded at their principal amount.. Provision for doubtful debts related to loans receivable is recognized based on the estimated potential losses and is recorded as an expense in the accounting period.
- d. Investments in subsidiaries, joint ventures, and associates:
 - Investments in subsidiaries, joint ventures, and associates are recorded at historical cost, including the purchase price and directly related costs. If investments are made in foreign currency, they are recorded at the exchange rate applicable at the time of the transaction.



- Dividends and profits from previous periods before the investment was acquired are accounted for as a reduction in the value of the investment. Dividends and profits from the investment received after the acquisition are recorded as financial income. In cases where dividends are received in the form of shares rather than cash, the number of shares received is disclosed in the financial statement notes, but no increase in the value of the investment is recognized, nor is it recorded as financial income.
 - Provision for investment losses in subsidiaries, joint ventures, and associates is made when these entities suffer losses. The provision is determined based on the proportion of ownership interest in the investee company and the total accumulated losses of that entity, except for cases where the losses are confirmed to be temporary. For investee entities that are subsidiaries or associates, provisions for investment losses are set aside unless consolidated financial statements are prepared for them. If these entities prepare separate financial statements, the provision is recorded in the consolidated financial statements.
 - Increases and decreases in provisions for investments in subsidiaries, joint ventures, and associates are determined on the financial statement date and recorded as financial expenses.
- d. Investments in equity instruments of other entities: Not applicable
- e. Accounting Methods for other transactions related to financial investments:
- Share exchange transactions: none occurred
 - Capital contribution under cooperative arrangements: none occurred
 - Transactions in the form of buying back contributed capital: none occurred
 - Accounting for dividends received in the form of shares: none occurred

6. Principles for Receivables:

Receivables must be presented at their recorded value, net of any allowance for doubtful accounts. The classification of receivables into trade receivables, internal receivables, and other receivables must follow these principles:

- ii. Trade receivables must reflect the receivables that arise from transactions of commercial nature related to the purchase - sale of goods with the Company and independent partners, including receivables from selling goods for export or providing services to others.
- iii. Internal receivables must reflect receivables between dependent units that do not have legal status and operate under the accounting regime of the parent unit.
- iv. Other receivables reflect receivables that are non-commercial in nature, not related to buying-selling transaction.

The provision for doubtful debts is set up for each doubtful receivable based on the aging of the receivables and/or estimated loss levels, specifically:

For overdue receivables, the provision is made by percentage::

- 30% of the value for receivables overdue from 6 months to under 1 year.
- 50% of the value for receivables overdue from 1 year to under 2 years.
- 70% of the value for receivables overdue from 2 years to under 3 years.
- 100% of the value for receivables overdue over 3 years.

- v. For receivables not yet due but unlikely to be collected: provisions are based on the estimated loss level.

7. Principles for Inventory Recognition

- Inventory is recorded at original cost. In case of consistent and reliable implementation, inventory may be recorded at fair value, which is the selling price minus estimated costs to complete and selling expenses. Original cost includes purchase cost, processing cost, and directly attributable costs incurred to bring the inventories to their current location and condition.
- The cost of inventories is determined using the weighted average method.
- Inventories are accounted for using the perpetual inventory method.
- Provision for inventory devaluation is made at year-end based on the difference between original cost and net realizable value, if the latter is lower. The Company does not set up provisions for inventory devaluation.

8. Principles of Recognition and Depreciation of Fixed Assets, Finance-leased Assets, and Investment Properties

1. Principles of Recognition and Depreciation of Tangible and Intangible Fixed Assets

- vi. Fixed assets are recorded at original cost minus accumulated depreciation. The original cost of fixed assets includes the entire cost incurred by the Company to bring the asset to its working condition as intended. Depreciation is calculated using the straight-line method over the estimated useful life of the asset. Assets that are fully depreciated but still in use are continued to be monitored.

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vii. Depreciation is calculated using the straight-line method. The depreciation rates for tangible and intangible fixed assets are applied according to Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance. The depreciation periods are as follows:

Type of Asset	Depreciation Period (Years)	
	Current Period	Prior Period
- Buildings and structures	10 - 12	10 - 12
- Machinery and equipment	04 - 12	04 - 12
- Transportation vehicles	06 - 10	06 - 10
- Office equipment	05 - 06	05 - 06
- Land use rights	Not depreciated	Not depreciated
- Computer software	3	3

b. Principles of recognition and depreciation of finance-leased fixed assets

Finance lease fixed assets: The cost of finance lease fixed assets is recognized at the fair value of the leased asset or the present value of the minimum lease payments (whichever is lower), plus any directly attributable initial costs related to the finance lease. The company did not incur any transactions related to finance lease fixed assets.

c. Principles of recognition and depreciation of investment properties

- Investment properties are recognized at historical cost. During the period of holding for value appreciation or rental, investment properties are not depreciated but are recorded at cost and fair value (if any).
- Investment properties are depreciated using the straight-line method over the useful life of the asset.

9. Principles of deferred corporate income tax accounting: Not applicable.

10. Principles of accounting for business combination transactions: Not applicable

11. Principle of accounting for prepaid expenses:

- Prepaid expenses are allocated using the straight-line method, and the allocation period depends on the nature and level of each type of cost for reasonable allocation.
- Prepaid expenses are monitored and tracked based on their term.

12. Principle of accounting for payables:

The classification of payables includes payables to sellers, internal payables, and other payables, which are carried out based on the following principles:

- Payables to sellers reflect trade payables arising from the purchase of goods, services, fixed assets, and land use rights independently contracted with the Company, including payables for imported goods through entrusted import.
- Internal payables reflect payables between upper and lower-level units without legal entity status that are accounted for on a dependent basis.
- Other payables reflect non-commercial payables not related to trading activities for the purchase/sale/supply of goods and services.

The company does not revalue payables at fair value and does not account for differences in foreign exchange rates.

The company does not record liabilities lower than the obligations to be paid.

The company does not make provisions for liabilities.

13. Principle of recognition of borrowings and financial lease liabilities:

Borrowings and financial lease liabilities are tracked according to the loan provider, contractual terms, and maturity of the borrowings and financial lease liabilities.

14. Principle of recognition of capital and interest of borrowing costs:

Borrowing costs incurred during the production or business process are recognized at the time of occurrence, except for costs related to direct investment in construction or procurement of assets that are eligible to be included in the value of such assets (capitalized) according to Vietnamese Accounting Standard No. 16 "Borrowing Costs".

15. Principle of recognizing accrued expenses:

Accrued expenses that have not yet arisen but are reasonably estimated and allocated into production and business costs during the period to ensure the matching principle between revenues and expenses in the same period. These expenses are recorded under "Accrued expenses payable." When the expenses are incurred, if the difference is significant compared to the estimated amount, the company will adjust the current expense and accrued expense to match the actual amount.

16. Principle and method of recognizing provisions for payables:

+ Recognition principle of provisions for payables:

Provisions for payables are recognized when they meet the conditions set out in Vietnamese Accounting Standard No. 18 "Provisions, Contingent Liabilities, and Contingent Assets."

+ Method of calculating provisions for payables:

Provisions for payables are calculated (or reversed) based on the difference between the larger (or smaller) amount between the newly calculated provision and the existing provision recorded on the accounting books.

17. Principle of recognizing unearned revenue:

Unearned revenue includes amounts paid in advance by customers for one or more accounting periods related to asset leasing.

Unearned revenue is transferred to revenue from sales and services or financial operations revenue according to the amount determined to be appropriate for each accounting period.

The company does not have unearned revenue arising.

18. Principle of recognizing owners' equity:

a. Principle of recognizing contributed capital, share premium, and other owner's equity:

- + Contributed capital of owners: recognized according to the amount contributed by the owners;
- + Share premium: recognized as the difference (positive or negative) between the actual proceeds from the issuance of shares and the par value of shares of joint-stock companies when initially issuing, additionally issuing, or reselling treasury shares;
- + Other owner's equity: recognized as the remaining difference between the actual value of assets handed over to the company by the State or other entities (such as donations, gifts, or post-tax paid funds) related to those assets.

The company does not have any operations involving contributed capital or share premium.

b. Principle of recognizing asset revaluation differences::

The company does not have any operations involving asset revaluation differences.

c. Principle of recognizing foreign exchange differences:

The foreign exchange differences reflected in the Balance Sheet are the exchange rate differences arising or re-evaluated at the end of the period for monetary items denominated in foreign currencies (foreign exchange gains or losses) related to construction investment activities (pre-operating phase, unfinished investment).

The company does not have operations involving foreign exchange differences.

d. Principle of recognizing undistributed profit:

The undistributed after-tax profit reflected in the Balance Sheet represents the profit (gain or loss) from the company's activities after deducting (-) the corporate income tax expense for the current year and adjustments due to the retrospective application of changes in accounting policies and the retrospective correction of material errors from previous years.

19. Principles and methods for revenue recognition:

a. Revenue from goods sold:

Revenue from goods sold is recognized when the conditions for revenue recognition prescribed in Accounting Standard No. 14 "Revenue and other income" are satisfied, such as:

- + The significant risks and rewards of ownership of the goods or products have been transferred to the buyer.
- + The company no longer retains control over the goods as the owner or manager of the goods.
- + Revenue is determined with relative certainty.
- + The company has collected or is expected to collect the economic benefits from the sales transaction.
- + Costs related to the sales transaction can be determined.

Sales revenue is determined in accordance with the fair value of the amount received or to be received under the accrual principle. Amounts collected before the revenue recognition conditions are met are not recognized as revenue in the current period. In cases of deferred payment sales with interest, the interest portion is recorded under "Unearned revenue" and will be recognized in financial income based on the time factor.

b. Revenue from services provided:

Revenue from services provided is recognized when the conditions for recognizing service revenue under Accounting Standard No. 14 "Revenue and other income" are satisfied, such as:

- + Revenue is determined with relative certainty;
- + It is probable that the economic benefits associated with the transaction will flow to the company;
- + The stage of completion of the service can be reliably measured at the balance sheet date;
- + The costs incurred and the costs to complete the service transaction can be determined.

The portion of the service that has been completed is determined based on the method that reflects the level of completion of the service.

c. Revenue from financial activities:

Revenue from financial activities includes revenue from interest, royalties, dividends, shared profits, and other revenues from financial operations. These are recognized when both (2) of the following conditions are satisfied:

- + There is a possibility that the economic benefits from the transaction will flow to the company;
- + The amount of revenue can be reliably measured.

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d. Revenue from construction contracts:

The completed work portion of a construction contract, which serves as the basis for revenue recognition, is determined using the completed work assessment method or the percentage (%) method, which compares the completed construction volume to the total construction volume required under the contract.

20. Principle of accounting for sales deductions:

Sales deductions include trade discounts, price reductions, and returned goods arising from the same period of consumption of products, goods, and services that require adjustment to the recognized revenue.

If the goods or services were consumed in a previous period but the deduction (e.g., discount or return) occurs in the current period, the treatment depends on timing:

- + If the deduction or return arises before the Financial statements are issued, it should be recorded as a revenue deduction in that reporting period.
- + If the deduction or return arises after the Financial statements are issued, it will be recorded in the subsequent period.

21. Principle of accounting for cost of goods sold:

The cost of goods sold includes the cost of products, goods, services, real estate for investment, and the cost of production for construction projects (for construction businesses). In addition, it includes costs related to business activities of real estate investment such as: depreciation, repair costs, business operations, leasing of real estate for investment purposes (if not capitalized), sales discounts, and real estate management...

For inventory losses due to shrinkage, loss, or damage, these should be directly charged to the cost of goods sold (after deducting any compensation received).

For abnormal material wastage, labor costs, or overhead expenses, these should also be recorded directly into cost of goods sold (after deducting any compensation received).

If the value of inventory is higher than its market value or net realizable value, a provision must be made, and any recognized provision will be charged to the cost of goods sold.

22. Principle and method of recognizing financial expenses

The items recorded as financial expenses include:

- + Expenses or losses related to financial investment activities;
- + Interest expenses and capital borrowing costs;
- + Losses from exchange rate differences arising from foreign currency-related transactions;
- + Provision for devaluation of securities investments.

These items are recognized based on the total amount incurred during the period and are not offset against financial revenue.

23. Principle of accounting for selling expenses and general & administrative expenses:

Selling expenses reflect the actual costs incurred in the process of selling products, goods, and providing services.

General & administrative expenses reflect the general management costs of the company.

24. Principle and method of recognizing current corporate income tax expenses and deferred corporate income tax expense:

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

Deferred corporate income tax expense or income is determined based on temporary differences that are deductible or taxable, and the corporate income tax rate applicable when those temporary differences reverse.

The offsetting of current and deferred corporate income tax expenses is done according to applicable accounting regulations

25. Segment reporting

A business segment is a component of a company that is separately identified and involved in producing or supplying products, services, and has risks and returns that are different from other segments.

A geographic segment is a component of a company that is separately identified and involved in producing or supplying products, services in a specific geographical area, and has risks and returns that are different from those in other geographical areas.

26. Financial instruments

According to Circular No. 75/2015/TT-BTC dated May 18, 2015 by the Ministry of Finance, before the accounting standard for financial instruments and related guidance take effect, the General Director of the Company decides not to present and disclose financial instruments in accordance with Circular No. 210/2009/TT-BTC in the Company's financial statements.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents



	31/03/2026	01/01/2026
Cash on hand	504,773,347	386,036,794
Bank deposits	9,625,242,794	6,556,324,219
Total	10,130,016,141	6,942,361,013

2. Term deposits

	31/03/2026	01/01/2026
Term Deposits	11,000,000,000	11,000,000,000
Total	11,000,000,000	11,000,000,000

3. Receivables from customers

	31/03/2026	01/01/2026
Related parties		
Development Investment Construction Joint Stock Company	28,564,262,006	30,046,006,435
Third Party		
Green Mark Construction Joint Stock Company	39,942,857,624	39,942,857,624
Logistics Cai Mep Company Limited	75,761,753,229	68,897,875,824
Thien Binh Minh Joint Stock Company	12,853,481,472	16,145,190,924
Phuc Dat Hotel Tourism Company Limited	4,559,462,335	9,991,719,279
Other customers (*)	11,706,297,258	6,433,657,445
Total	173,388,113,924	171,457,307,531

Receivables from Related Parties: Please refer to Note VII.2 for detailed information.

4. Advanced payments to suppliers

	31/03/2026	01/01/2026
Lien Minh Trading Co., Ltd.	1,982,823,185	1,704,869,005
Hung Anh Service Trading Development Production Company Limited	1,193,861,911	2,210,888,786
D2 Capital Joint Stock Company	2,119,973,662	2,427,437,302
Thien Quang Commercial Development JSC	10,062,029,014	10,062,029,014
Other suppliers	11,141,459,837	4,989,048,138
Total	26,500,147,609	21,394,272,245

5. Short-term advances

	31/03/2026	01/01/2026
a) Short-term	7,228,053,357	8,147,420,200
Short-term advances	2,936,305,712	2,710,186,329
Short-term deposits and collaterals	424,685,483	2,389,551,981
Other receivables	3,867,062,162	3,047,681,890
a) Long-term		
Long-term deposits and collaterals		
Total	7,228,053,357	8,147,420,200

6. Inventories

	31/03/2026	01/01/2026
Tools, equipment		
Raw material	323,516,624	1,166,089,964
Work-in-Progress	89,643,568,285	75,546,998,058
Goods	39,873,807	61,831,916
Total	90,006,958,716	76,774,919,938

7. Changes in Tangible Fixed Assets

	Buildings & Structures	Machinery & Equipment	Transportation Vehicles	Management Tools	Total
Fixed asset costs					
Beginning Balance	7,304,249,208	23,849,976,604	5,237,164,563	554,551,341	36,945,941,716
- Purchased during the year					0
- Construction investment completed in the period					0
- Liquidation, disposals					0
Ending Balance	7,304,249,208	23,849,976,604	5,237,164,563	554,551,341	36,945,941,716
Accumulated Depreciation					
Beginning Balance	2,731,672,772	15,978,855,234	2,617,490,679	388,806,929	21,716,825,614
Depreciation during the year	156,349,713	474,135,902	153,310,038	20,673,498	804,469,151
Transfers to investment properties					0
Ending Balance	2,888,022,485	16,452,991,136	2,770,800,717	409,480,427	22,521,294,765

	Buildings & Structures	Machinery & Equipment	Transportation Vehicles	Management Tools	Total
Net Book Value of Tangible Fixed Assets					
At the beginning of the year	4,572,576,436	7,871,121,370	2,619,673,884	165,744,412	15,229,116,102
At the end of the year	4,416,226,723	7,396,985,468	2,466,363,846	145,070,914	14,424,646,951

8. Changes in Intangible Fixed Assets

	Land use rights (VND)	Computer Software (VND)	Total
			VND
Intangible fixed asset costs			
Beginning Balance			
Purchased during the year	38,802,485,186	175,800,000	38,978,285,186
Ending Balance			0
Accumulated amortisation	38,802,485,186	175,800,000	38,978,285,186
Beginning Balance			0
Amortisation during the year	584,560,920	175,800,000	760,360,920
Ending Balance	73,070,115		73,070,115
Net Book Value of Intangible Fixed Assets	657,631,035	175,800,000	833,431,035
At the beginning of the year	38,364,064,496	0	38,217,924,266
At the end of the year	38,144,854,151	0	38,144,854,151

9. Construction in Progress

	31/03/2026	01/01/2026
Shophouse - Ho Tram	31,634,738,533	31,634,738,533
Fixed asset purchasing	15,320,368,643	15,320,368,643
Office expansion construction	0	0
Total	46,955,107,176	46,955,107,176

10. Long-term Financial Investments

Equity investments in other entities	Number	31/03/2026			Number	01/01/2026		
		Original Cost	Provision	Fair Value		Original Cost	Provision	Fair Value
		VND	VND	VND		VND	VND	VND
DIC Materials Joint Stock Company	15,000	151,500,000	-64,963,380	86,536,620	15,000	151,500,000	-64,963,380	86,536,620
Total	15,000	151,500,000	-64,963,380	86,536,620	15,000	151,500,000	-64,963,380	86,536,620

11. Long-term prepaid expenses

	31/03/2026	01/01/2026
a) Short-term prepaid expenses	795,352,892	623,171,577
Tools, equipment	376,216,218	277,460,565
Other short-term prepaid expenses	419,136,674	345,711,012
b) Long-term prepaid expenses	8,623,179,434	8,360,683,944
Tools, equipment	8,397,481,831	8,090,757,707
Other long-term prepaid expenses	225,697,603	269,926,237
Total	9,418,532,326	8,983,855,521

12. Accounts Payable to Suppliers

	31/03/2026	01/01/2026
DIC-Concrete	18,759,470,133	20,670,197,831
Vietnam GS Industry One-Member Limited Liability Company		
VGSI Concrete Pile Company Limited	8,467,025,642	8,467,025,642
Anh Khoa Steel Co., Ltd.	182,272,763	322,009,735
Kim Hung Phat Company Limited	7,475,212,709	5,004,160,700
Phan Vu Investment Corporation	2,011,387,418	2,011,387,418
Nguyen Ba Construction Investment Joint Stock Company	1,447,051	117,156,951
Tan Phat Trading Construction Development Company Limited	89,161,285	560,164,447
Hai Hung Steel Trading One Member Limited Liability Company	3,590,421,729	6,609,418,324
Other suppliers	13,541,887,579	19,366,691,115
Total	54,118,286,309	63,128,212,163

13. Advances from customers

	31/03/2026	01/01/2026
Sai Gon technology University	8,771,959,673	9,280,000,000
BRANCH OF HOANG VIET EDUCATION DEVELOPMENT INVESTMENT JOINT STOCK COMPANY	4,119,321,073	638,003,548
Kim Dien Investment and Construction Company Limited	2,315,146,608	2,315,146,608
Mr. Tran Xuan Luu	1,409,382,578	909,382,578
Other customers	405,972,342	382,542,200
Total	17,021,782,274	13,525,074,934

14. Taxes and Other Payables to the Government

	31/03/2026	Amount	Amount	01/01/2026
	VND	Payable	Paid	VND
Value Added Tax (VAT)	-2,939,427			-2,939,427
Corporate Income Tax	3,941,891,979	838,507,179		3,103,384,800
Personal Income Tax	593,944,155	415,054,818	281,332,257	460,221,594
Other Taxes	0			0
Total	4,532,896,707	1,253,561,997	281,332,257	3,560,666,967

15. Accrued expenses

	31/03/2026	01/01/2026
Interest expense		324,719,594
Accrued interest expenses	2,780,949,400	2,820,949,400
Accrued construction expenses		
Cộng	2,780,949,400	3,145,668,994

16. Other short-term payables

	31/03/2026	01/01/2026
Trade union fees	79,071,173	100,970,640
Social Insurance	202,018,150	9,565,303
Dividends payable	25,682,500	349,501,210
Other payables	203,856,740	164,770,740
Total	510,628,563	624,807,893

17. Borrowings and finance lease liabilities

	31/03/2026	In quarter		01/01/2026
	Value	Increase	Decrease	Value
Short-term loans	229,623,760,619	83,308,733,393	54,327,183,270	200,642,210,496
Joint stock Commercial Bank for Investment and Development of Viet Nam ⁽ⁱ⁾	174,295,948,376	60,335,304,570	38,616,463,540	152,577,107,346
Vietnam Joint Stock Commercial Bank For Industry And Trade	37,744,568,005	21,573,428,823	15,480,719,730	31,651,858,912
Prosperity and development Joint Stock Bank	14,713,244,238			14,713,244,238
Loans for employees	2,870,000,000	1,400,000,000	230,000,000	1,700,000,000
Total	229,623,760,619	83,308,733,393	54,327,183,270	200,642,210,496

- a. Financial lease liabilities: **None.**
- b. Overdue loans and unpaid financial lease liabilities: **None.**
- c. Detailed disclosures on related-party loans and financial lease liabilities:

Bank for Investment and Development of Vietnam (BIDV)

- Credit line agreements:
 - Credit limit contract number 01/2024/600370/HĐTD dated 11/12/2024 and number 01/2025/600370/HĐTD dated 31/12/2025;
- Short-term loan and payment guarantee limit: VND 260,000,000,000.
- Loan term: 12 months.
- Purpose: Working capital supplementation, payment guarantees, and L/C issuance for construction activities.
- Average interest rate: 8.8%/year.
- Collateral: Land use rights certificate and assets on land of plot number 239, map sheet number 37; plot number 239, map sheet number 37 at address number 5, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City; Land use rights certificate and assets on land at the company's warehouse in Tan Hai Commune, Ho Chi Minh City; Sunward ZYJ 860 hydraulic pile press; Camry ASV70L 2.5-2020 car; Toyota Hilux GUN135L-DTTSXU pickup truck; Elimak SC45/30 FC II hoist; QTP6515-10T-022 tower crane. Term deposit contract opened at joint stock Commercial Bank for Investment and Development of Viet Nam, Ba Ria-Vung Tau branch, valued at VND 10 billion.

Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)

- Credit limit contract number 24.01.16/2024 - HĐCVHM/NHCT880-DIC2 dated 11/26/2024 and number 25.01.27/2025 - HĐCVHM/NHCT880-DIC2 dated 01/12/2025.
- Short-term loan and payment guarantee limit: VND 40,000,000,000.
- Loan term: 12 months (from 01/12/2025).
- Purpose: Working capital supplementation for business operations. **Interest rate: 6.5%–8%/year.**
- Collateral:
 - Right to claim and benefit from the Construction Contract for Office Building, construction contract number 06A/2024/CM/HĐTC dated July 12, 2024; accommodation - Service Area behind Tan Thanh Port according to construction contract number 05/2024/CM/HĐTC dated July 12, 2024
 - Right to claim and benefit from the Construction Contract for Reinforced Concrete Structure and Warehouse Architecture number 02 - Service Area behind Tan Thanh Port according to construction contract number 02/2024/CM/HĐTC dated March 1, 2024; Construction Contract for Retaining Wall 04/2024/CM/HĐTC dated April 1, 2024 - Service Area behind Tan Thanh Port
 - Land use right number: DH 207405; plot number 339; map sheet number 125 at Ho Tram commune, Ho Chi Minh City, Xuyen Moc district and third-party real estate collateral of Ms. Vu Thi Ngoan.

Prosperity and Development Commercial Joint Stock Bank (PGBank) – Vung Tau Branch

- Credit limit contract number 510.479/24/DN dated December 2, 2024, and VN0010144.262/25/DN dated December 18, 2025.
- Short-term loan limit and payment guarantee: VND 60,000,000,000.
- Purpose of loan: To supplement business operating capital.
- Loan term: 12 months.
- Interest rate: According to each promissory note.
- Term deposit contract valued at VND 1 billion.

Personal loan

- Credit loan contract with individuals who are company employees.
- Loan term: 12 months.
- Purpose of loan: to supplement working capital.
- Loan interest rate: 9% per annum.
- Collateral: Unsecured loan.

18. Owner's Equity

a. Statement of Changes in Equity

	Contributed Capital	Share Premium	Investment and development fund	Undistributed earnings	Total

	Contributed Capital	Share Premium	Investment and development fund	Undistributed earnings	Total
Beginning balance for the current period	113,046,990,000	-143,148,148	2,626,051,097	6,980,532,457	122,510,425,406
Increase in Capital During the Period					
Dividend Distribution in Shares					
Profit During the Period				744,017,069	744,017,069
Funds allocation					
Ending Balance for the Current Period	113,046,990,000	-143,148,148	2,626,051,097	7,724,549,526	123,254,442,475

b. Details of Owners' Contributed Capital

	31/03/2026	%	01/01/2026	%
	VND		VND	
Development Investment Construction Joint Stock Corporation	56,684,770,000	50.14%	56,684,770,000	50.14%
Other shareholders	56,362,220,000	49.86%	56,362,220,000	49.86%
Total	113,046,990,000		113,046,990,000	

c. Transactions Related to Owners' Capital and Distribution of Dividends, Profit Distribution

	31/03/2026	01/01/2026
-Owner's Equity		
Beginning capital	113,046,990,000	113,046,990,000
Capital increase during period		
Capital decrease during the year		
Ending capital	113,046,990,000	113,046,990,000

d. Shares

	31/03/2026	01/01/2026
Number of shares registered for circulation	11,304,699	11,304,699
Number of shares currently in circulation	11,304,699	11,304,699
- Common shares	11,304,699	11,304,699
Number of outstanding shares	11,304,699	11,304,699
- Common shares	11,304,699	11,304,699

e. **Business Funds**

	31/03/2026	01/01/2026
Investment and development funds	2,626,051,097	2,626,051,097

VI. **ADDITIONAL INFORMATION ON INDICATORS PRESENTED IN THE INCOME STATEMENT**

1. **Total revenue from sale of goods and rendering of services**

	Q1/2026	Q1/2025
	VND	VND
Revenue from Construction Contracts	53,206,115,327	19,836,036,289
Sales Revenue	14,500,000	538,033,000
Revenue from Pile Driving Services	487,640,000	9,968,511,097
Total	53,708,255,327	30,342,580,386

In which: Revenue from related parties

	Q1/2026	Q1/2025
Development Investment Construction Joint Stock Corporation	25,671,660,264	
Total	25,671,660,264	0

2. **Cost of Goods Sold**

	Q1/2026	Q1/2025
Cost of Construction Contracts	44,688,051,775	11,231,609,989
Cost of Goods Sold	13,882,772	460,406,830
Cost of Pile Driving Services	390,112,000	8,754,952,272
Total	45,092,046,547	20,446,969,091

In which: Cost of Goods Sold from Related Parties

	Q1/2026	Q1/2025
Development Investment Construction Joint Stock Corporation	22,591,061,032	
Total	22,591,061,032	0

3. **Financial Income**

	Q1/2026	Q1/2025
Interest income from deposits and loans	174,350,493	10,909,671
Interest from deferred sales, trade discounts		
Total	174,350,493	10,909,671

4. Financial Expenses

	Q1/2026	Q1/2025
Loan interest expenses	3,825,114,038	2,244,991,712
Interest on Installment Sales		
Provision/Reversal of Investment Losses		
Total	3,825,114,038	2,244,991,712

5. Operating management expenses incurred during the quarter

	Q1/2026	Q1/2025
Management Personnel Expenses	3.014.684.913	3.114.640.439
Other Expenses	1.623.145.604	1.429.710.358
Total	4.637.830.517	4.544.350.797

6. Selling expenses incurred during the quarter

	Q1/2026	Q1/2025
Outsourced service expenses	439,125,618	69,740,000
Total	439,125,618	69,740,000

7. Other Income

	Q1/2026	Q1/2025
Income from disposal of tools and equipment		
Late payment interest income	1,152,750,138	
Income from disposal of fixed assets	9,259,259	
Other income	532,038,850	25,580,879
Total	1,694,048,247	25,580,879

8. Other expenses

	Q1/2026	Q1/2025
Fines		
Fines related to taxes and insurance		
Costs of disposal of fixed assets and tools		
Other expenses	13,099	
Total	13,099	0

9. Production and Business Costs by Element

	Q1/2026	Q1/2025
Material and supplies costs	28,020,982,568	28,487,263,208

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	Q1/2026	Q1/2025
Labor costs	2,596,707,301	4,877,453,425
Outsourced labor costs	2,346,528,729	
Allocation of tools and equipment costs	1,105,693,725	497,201,457
Depreciation of fixed assets	481,750,571	664,021,098
Outsourced service costs	24,047,357,338	12,792,024,575
Other monetary costs	575,713,770	603,668,583
Total	59,174,734,002	47,921,632,346

10. Current Corporate Income Tax Expenses

Corporate income tax payable is determined at a tax rate of 20% on taxable income.

The company's tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be subject to different interpretations, the tax amount presented in the financial statements may be adjusted based on the tax authorities' decisions.

The estimated current corporate income tax expense of the company is presented below:

	Q1/2026	Q1/2025
Total accounting profit before tax	1,582,524,248	3,073,019,336
Adjustments to increase/(decrease) accounting profit to determine taxable income	2,610,011,645	515,619,562
- Adjustments to increase	2,610,011,645	515,619,562
- Adjustments to decrease		
Total taxable income	4,192,535,893	3,588,638,898
- Carryforward losses from previous periods		
Total taxable income calculation	4,192,535,893	3,588,638,898
Corporate income tax rate	20%	20%
Current year corporate income tax expense	838,507,179	717,727,780
Corporate income tax arrears		
Corporate income tax expense	744,017,069	2,355,291,556

11. Basic earnings per share

	Q1/2026	Q1/2025
Net profit after corporate income tax	744,017,069	2,355,291,556
Adjustments to increase/(decrease) profit for allocating earnings (loss) to ordinary shareholders		
- Adjustments to increase		
- Adjustments to decrease		
Earnings (Loss) Allocated to Ordinary Shareholders	744,017,069	2,355,291,556

	Q1/2026	Q1/2025
Weighted average outstanding common shares	11,304,699	10,975,650
Basic earnings per share	65.81	214.59

VII. OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information:
2. Events occurring after the end of the reporting period:
3. Information about related parties (beyond information already disclosed in previous sections)
4. Presentation of assets, revenue, and financial results by segment (according to business line or geographic area) in compliance with accounting standard no. 28 "segment reporting":

Item	Revenue	Cost of Goods Sold	Gross Profit
Construction segment	53,206,115,327	44,688,051,775	8,518,063,552
Sales segment	14,500,000	13,882,772	617,228
Pile driving segment	487,640,000	390,112,000	97,528,000
Total	53,708,255,327	45,092,046,547	8,616,208,780
Financial Revenue			174,350,493
Interest Expense			3,825,114,038
Selling Expenses			439,125,618
Corporate Management Expenses			4,637,830,517
Other Income			1,694,048,247
Other Expenses			13,099
Profit Before Tax			1,582,524,248
Corporate Income Tax			838,507,179
Net Profit			744,017,069

5. Comparative Information: The comparative data reflects the figures from the financial statements for Q1/2026 compared to Q1/2025
6. Information about Going Concern: During the period, the Company did not have any activities or events that significantly impacted its ability to continue as a going concern. Therefore, the financial statements of the Company have been prepared on the assumption that the Company will continue its operations as a going concern.

Prepared by



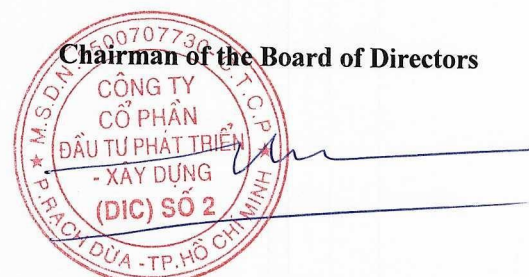
Pham Thi Thu Hang

Chief Accountant



Tran Van Chung

Chairman of the Board of Directors



Pham Duc Dung

Tp.HCM, 18th, April, 2026