Phụ lục VI

Appendix VI

CÔNG BỐ THÔNG TIN BẤT THƯỜNG

EXTRAORDINARY INFORMATION DISCLOSURE

(Ban hành kèm theo Quyết định số 21/QĐ-SGDVN ngày 21/12/2021 của Tổng Giám đốc Sở Giao dịch Chứng khoán Việt Nam về Quy chế Công bố thông tin tại Sở Giao dịch Chứng khoán Việt Nam)
(Issued with the Decision No. 21/QĐ-SGDVN on 21/12/2021 of the CEO of Vietnam Exchange on the Information Disclosure Regulation of Vietnam Exchange)

CÔNG TY CỔ PHẦN ĐỆ TAM
ORGANIZATION NAME

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

Số: 02/8/2026-CBTT
No: 02/8/2026-CBTT

TPHCM, ngày 14 tháng 8 năm 2026
TPHCM, day 14 month 8 year 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG

EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán Hà Nội/ Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh

To: Vietnam Exchange/ Hanoi Stock Exchange/ Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization*: CÔNG TY CỔ PHẦN ĐỆ TAM/*DE TAM JOINT STOCK COMPANY*)
   - Mã chứng khoán/Mã thành viên/ *Stock code/ Broker code*: DTA
   - Địa chỉ/ *Address*: 2/6 – 2/8 Núi Thành, Phường Tân Bình Tp, HCM/*2/6 – 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City*
   - Điện thoại liên hệ/*Tel.*: 028.3997.4668
   - E-mail: info@detamland.com
2. Nội dung thông tin công bố/*Contents of disclosure*:
   - Báo cáo tài chính soát xét 06 tháng đầu năm 2026/ *Reviewed Interim Financial Statements For The First Six Months Of 2026*
   - Giải trình biến động lợi nhuận/*Explanation of profit fluctuation*:

LIỆT KÊ/*LIST*	SO SÁNH/ COMPARE		TỶ LỆ ĐẠT %/ *ACHIEVEMENT RATE*	GHI CHÚ/ *NOTE*
	6 tháng đầu năm 2026 (the second quarter of 2026)	6 tháng đầu năm 2025 (the second quarter of 2025)		

TỔNG DOANH THU/ *TOTAL REVENUE*	39.834.241.946	78.730.568.855	50,60%	
TỔNG CHI PHÍ/ TOTAL EXPENSES	33.031.515.020	77.555.326.579	42,59%	
LỢI NHUẬN TRƯỚC THUẾ/PROFIT BEFORE TAX	6.802.726.926	1.175.242.276	578,84%	
LỢI NHUẬN SAU THUẾ/PROFIT AFTER TAX	5.311.921.988	390.916.652	1.358,84%	

Nguyên nhân:

- Doanh thu giảm do đặc thù kinh doanh theo dự án và chịu tác động trực tiếp từ bối cảnh trầm lắng của thị trường bất động sản năm 2026
- Lợi nhuận sau thuế 6 tháng đầu năm 2026 tăng trưởng so với cùng kỳ năm trước chủ yếu do lợi nhuận thu được từ sản phẩm thương mại dự án Garden house-Vsip Bắc Ninh cao hơn so với cùng sản phẩm các năm trước.

(*Reason:*

- *Revenue decreased due to the project-based nature of the Company's business and the direct impact of the subdued real estate market in 2026.*
- *Profit after tax for the first six months of 2026 increased compared to the same period of the previous year, mainly due to higher profits generated from the commercial products of the Garden House – VSIP Bac Ninh Project compared to the same products in previous years.*)

(Đối với trường hợp đính chính hoặc thay thế thông tin đã công bố cần giải trình rõ nguyên nhân đính chính hoặc thay thế)/*In case of correction or replacement of previously disclosed information, explanation is needed)*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 14/8/2026 tại đường dẫn https://www.detamland.com/*This information was published on the company's website on 14/8/2026 (date),as in the link* https://www.detamland.com.

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:
Tài liệu liên quan đến nội dung thông tin công bố/*Documents on disclosed information.*

Đại diện tổ chức
Organization representative
Người đại diện theo pháp luật/Người UQ CBTT
Legal representative/ Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)

S.Đ.K.K.D.0301118496-C.T.C.P. CÔNG TY CỔ PHẦN ĐỆ TAM Q.TÂN BÌNH-T.P HỒ CHÍ MINH

Trần Thị Quỳnh Trang

AASCS

Member of MSI Global Alliance

DE TAM JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS
For the accounting period ended 30 June 2026

Audit Organization:

SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES CO., LTD. (AASCS)
MEMBER OF MSI GLOBAL ALLIANCE – AN INTERNATIONAL AUDITING ORGANIZATION
29 Vo Thi Sau St., Tan Dinh Ward, Ho Chi Minh City. Tel: (028) 3820 5944 - 3820 5947; Fax: (028) 3820 5942

TABLE OF CONTENTS

CONTENTS	PAGE(S)

STATEMENT OF THE BOARD OF MANAGEMENT

The members of the Board of Management of **De Tam Joint Stock Company** ("the Company") to present our report and the Company's interim financial statements for the accounting period from 01 January 2026 to 30 June 2026.

1. General Information of the Company:

De Tam Joint Stock Company ("the Company") was established in accordance with Business Registration Certificate No. 4103001861 dated 10 October 2003 issued by the Department of Finance of Ho Chi Minh City, and the 10th amended Enterprise Registration and Tax Registration Certificate No. 0303118498 dated 4 April 2025.

The Company's shares have been officially traded on the Ho Chi Minh Stock Exchange under the ticker symbol DTA since 16 July 2010, pursuant to Decision No. 130/QD-SGDHCM issued by the General Director of the Ho Chi Minh Stock Exchange on 30 June 2010.

Ownership structure: Joint Stock Company.

The Company's charter capital under the Enterprise Registration Certificate: 180,598,320,000 VND

Charter capital as at 30 June 2026: 195,044,990,000 VND.

Head office: No. 2/6 - 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City, Vietnam.

Business sector: Real Estate Business and Services

The Company's principal business activities: Construction of technical infrastructure for industrial zones and residential areas; Real estate business; Real estate consulting services; and Real estate management services.

2. Financial Position and Financial Performance:

The Company's financial position and results of operations for the accounting period from 01 January 2026 to 30 June 2026 are presented in the interim financial statements attached to this report.

3. Events after the reporting period:

There have been no material events occurring after 30 June 2026 until the date of this report that require adjustments to or disclosures in the interim financial statements.

4. Board of Directors and Board of Management:

The members of the Board of Directors and Management of the Company who held office during the period and at the date of this report are as follows:

Board of Directors

Name	Position
Mr. Tran Duc Loi	Chairman
Mrs. Pham Thi Kim Xuan	Member
Mr. Tran Kien Phat	Member
Mrs. Hoang Thi Thu Ha	Member
Mr. Tran Minh Ngoc	Member

Board of Supervisors

Name	Position
Mr. Nguyen Huu Nghia	Head of Board of Supervisors
Mr. Cung Van Tu	Member
Mrs. Ngo Le Cam Tien	Member

Board of Management and Chief Accountant

Name	Position
Mrs. Pham Thi Kim Xuan	General Director
Mrs. Hoang Ho Huong Giang	Chief Accountant (Dismissed with effect from 10 July 2026)
Mrs. Vo Thi Luynh Da	Chief Accountant (Appointed with effect from 10 July 2026)

The Legal Representative of the Company up to the date of these financial statements

Mrs. Pham Thi Kim Xuan — General Director

5. Auditors

Southern Auditing & Accounting Financial Consulting Services Company Limited (AASCS) has performed a review of the Company's financial statements for the first half of the fiscal year ended 30 June 2026.

6. Board of Management Responsibility

The Board of Management of the Company is responsible for preparing the interim financial statements of each period, which give a true and fair view of the financial position of the Company and of its results and cash flows for the period ended 30/06/2026. In preparing these financial statements, the Board of Management is required to:

- Design and implement and effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

The Company's Board of Management undertakes that the financial statements present fairly and reasonably the financial position of the Company as at 30/06/2026, the result of its operations and cash flows for the period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises, and applicable relevant regulations.

7. Proval of the financial statements

The Board of Directors of De Tam Joint Stock Company hereby approves the accompanying interim financial statements for the six-month accounting period ended 30 June 2026.

Approved, 14 August 2026
On behalf of the Board of Directors

CÔNG TY CỔ PHẦN ĐỆ TAM

PHAM THI KIM XUAN
General Director

No.: 712 /BCSX/TC/2026/AASCS

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **BOARD OF DIRECTORS AND BOARD OF MANAGEMENT**
DE TAM JOINT STOCK COMPANY

We have reviewed the accompanying interim Financial Statements of **De Tam Joint Stock Company** ("the Company"), prepared on 14 August 2026, from pages 07 to 38, comprising the interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flow statement for the six-month accounting period then ended, and the accompanying Notes to the interim financial statements.

Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises and other legal regulations relating to the preparation and presentation of interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation 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 financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of **De Tam Joint Stock Company** as at 30 June 2026, its results of operations and cash flows for the six-month accounting period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises and other relevant legal regulations relating to the preparation and presentation of the interim financial statements.

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

Other Matter

The Company's interim financial statements for the six-month period ended 30 June 2025 and the financial statements for the fiscal year ended 31 December 2025 were reviewed and audited by another auditing firm, which expressed qualified opinions.

In the qualified opinion paragraphs, the previous auditor stated that they were unable to obtain sufficient appropriate audit evidence to evaluate the net realizable value of the investment in Investco - DTA Construction and Building Materials Business Joint Stock Company. As at the current reporting period, we have obtained sufficient appropriate audit evidence to evaluate the net realizable value of this investment as at 31 December 2025 and 30 June 2026. Consequently, we no longer express a qualification regarding this item.

Ho Chi Minh City, 14 August 2026
SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES COMPANY LIMITED (AASCS)

NGUYEN THI MY NGOC
Deputy General Director
Certificate of registration for audit practice
No. 1091-2023-142-1

STATEMENT OF INTERIM SEPARATE FINANCIAL POSITION

As at 30/06/2026

Unit: VND

	ASSETS	Codes	Notes	Closing Balance	Opening Balance
A -	**CURRENT ASSETS**	**100**		**160,632,708,920**	**162,770,736,554**
I	***Cash and cash equivalents***	**110**	V.1	**4,943,257,794**	**4,740,810,468**
1	Cash	111		4,943,257,794	4,740,810,468
2	Cash equivalents	112		-	-
II	***Current financial investments***	**120**		**2,850,000,000**	**3,340,000,000**
1	Short-term investments held to maturity	123	V.2a	2,850,000,000	3,340,000,000
III	***Current accounts receivable***	**130**		**80,446,680,795**	**56,666,665,059**
1	Short-term trade receivables	131	V.3	46,197,857,256	44,233,110,089
2	Short-term advances to suppliers	132	V.4	32,947,616,935	12,785,785,613
3	Other short-term receivables	135	V.5a	2,389,870,747	736,433,500
4	Provision for doubtful short-term debts	136	V.6	(1,088,664,143)	(1,088,664,143)
IV	***Inventories***	**140**		**51,301,731,891**	**77,389,576,480**
1	Inventories	141	V.7a	51,301,731,891	77,389,576,480
V	***Current biological assets***	**150**		-	-
V	***Other current assets***	**160**		**21,091,038,440**	**20,633,684,547**
1	Short-term prepaid expenses	161	V.8a	12,433,310,091	11,594,750,612
2	Deductible VAT	162		8,551,939,014	9,029,933,935
3	Taxes and other receivables from the State	163	V.15a	105,789,335	9,000,000
B	**NON-CURRENT ASSETS**	**200**		**483,182,502,626**	**465,352,455,150**
I	***Non-current accounts receivable***	**210**		**2,769,653,200**	**9,317,648,633**
1	Other long-term receivables	215	V.5b	3,101,653,200	9,649,648,633
2	Provision for doubtful long-term debts	216	V.6	(332,000,000)	(332,000,000)
II	***Fixed assets***	**220**		**17,258,171,038**	**17,729,380,019**
1	Tangible fixed assets	221	V.9	8,983,531,038	9,454,740,019
	- Historical costs	222		*17,861,538,489*	*17,773,077,378*
	- Accumulated depreciation	223		*(8,878,007,451)*	*(8,318,337,359)*
2	Intangible fixed assets	227	V.10	8,274,640,000	8,274,640,000
	- Historical costs	228		*8,274,640,000*	*8,274,640,000*
	- Accumulated amortization	229		-	-
III	***Non-current biological assets***	**230**		-	-
IV	***Investment properties***	**240**	V.11	**17,532,596,453**	**17,818,883,519**
	- Historical costs	241		*18,853,332,286*	*18,853,332,286*
	- Accumulated depreciation	242		*(1,320,735,833)*	*(1,034,448,767)*
V	***Non-current assets in progress***	**250**		**430,813,352,195**	**407,028,672,689**
1	Long-term production and business costs in progress	251	V.7b	430,813,352,195	407,028,672,689
VI	***Non-current financial investments***	**260**		**11,650,000,000**	**12,040,000,000**
1	Investments in equity of other entities	263	V.12	9,950,000,000	9,950,000,000
2	Long-term investments held to maturity	265	V.2b	1,700,000,000	2,090,000,000
VII	***Other non-current assets***	**270**		**3,158,729,740**	**1,417,870,290**
1	Long-term prepaid expenses	271	V.8b	3,158,729,740	1,417,870,290
	TOTAL ASSETS	**280**		**643,815,211,546**	**628,123,191,704**

STATEMENT OF INTERIM SEPARATE FINANCIAL POSITION (continue)

As at 30/06/2026

Unit: VND

	RESOURCES	Codes	Notes	Closing Balance	Opening Balance
C	**LIABILITIES**	**300**		**433,996,590,090**	**423,611,530,024**
I	***Current liabilities***	**310**		**320,967,647,830**	**306,964,405,365**
1	Short-term trade payables	311	V.13	40,872,734,417	48,313,955,796
2	Short-term prepayments from customers	312	V.14	9,731,376,055	4,799,710,105
3	Short-term taxes and other payables to the State	314	V.15b	4,064,668,434	1,887,601,805
4	Payables to employees	315		1,742,532,752	812,806,623
5	Short-term accrued expenses	316	V.16	4,671,819,265	3,849,119,278
6	Short-term unearned revenue	319	V.18	156,019,257,861	147,887,742,402
7	Other short-term payables	320	V.17a	26,375,469,809	22,332,529,910
8	Short-term loans and finance lease	321	V.19a	75,616,857,649	75,211,170,070
9	Bonus and welfare funds	323		1,872,931,588	1,869,769,376
II	***Non-current liabilities***	**330**		**113,028,942,260**	**116,647,124,659**
1	Other long-term payables	338	V.17b	58,861,588,537	47,616,588,537
2	Long-term loans and finance lease	339	V.19b	54,167,353,723	69,030,536,122
D	**OWNERS' EQUITY**	**400**	V.20	**209,818,621,456**	**204,511,661,680**
1	Contributed capital of owners	411		195,044,990,000	180,598,320,000
	- Ordinary shares with voting rights	411a		*195,044,990,000*	*180,598,320,000*
2	Investment and development funds	418		1,225,017,228	1,219,062,574
3	Undistributed profit after tax	421		13,548,614,228	22,694,279,106
	- Undistributed profits after tax accumulated to	421a		*8,236,692,240*	*22,495,790,623*
	- Undistributed profit after tax for the current	421b		*5,311,921,988*	*198,488,483*
	TOTAL RESOURCES	**440**		**643,815,211,546**	**628,123,191,704**

Approved, 14 August 2026

Preparer	Chief Accountant	Legal Representative
LE PHAM ANH THU	VO THI LUYNH DA	PHAM THI KIM XUAN

CÔNG TY CỔ PHẦN ĐỆ TAM

INTERIM INCOME STATEMENT

Accounting period from 1 January 2026 to 30 June 2026

Unit: VND

	ITEMS	**Codes**	*Notes*	**Current period**	**Previous period**
1	**. Revenue from sales and services rendered**	**01**	VI.1	**38,941,485,394**	**76,050,588,302**
2	. Revenue deductions	02		-	-
3	**. Net revenue from sales and services rendered**	**10**		**38,941,485,394**	**76,050,588,302**
4	. Cost of goods sold	11	VI.2	22,583,066,255	67,423,530,247
5	**. Gross profit from sales and services rendered**	**20**		**16,358,419,139**	**8,627,058,055**
6	. Gain / Loss on Disposal or Sale of Investment Properties			-	-
7	. Financial income	21	VI.3	70,492,555	165,955,575
8	. Financial expenses	22	VI.4	3,712,016,606	4,079,257,641
	- In which: Interest expenses	23		*3,712,016,606*	*3,766,726,147*
9	. Selling expenses	25	VI.5	1,010,084,512	1,931,821,683
10	. General administration expenses	26	VI.6	5,511,837,714	3,594,580,401
11	**. Net profit/(loss) from operating activities**	**30**		**6,194,972,862**	**(812,646,095)**
12	. Other income	31	VI.7	822,263,997	2,514,024,978
13	. Other expenses	32	VI.8	214,509,933	526,136,607
14	. Other profit	40		607,754,064	1,987,888,371
15	**. Net accounting profit before tax**	**50**		**6,802,726,926**	**1,175,242,276**
16	. Current corporate income tax expenses	51	VI.9	1,490,804,938	784,325,624
17	. Deferred corporate income tax expenses	52		-	-
18	**. Net profit after corporate income tax**	**60**		**5,311,921,988**	**390,916,652**
19	**. Earnings per share**	**70**	VI.10	**285**	**21**
20	**. Diluted earnings per share**	**71**	VI.11	**285**	**20**

Approved, 14 August 2026

Preparer	**Chief Accountant**	**Legal Representative**
LE PHAM ANH THU	**VO THI LUYNH DA**	**PHAM THI KIM XUAN**

CÔNG TY CỔ PHẦN ĐỆ TAM

INTERIM CASH FLOW STATEMENT

Accounting period from 1 January 2026 to 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Net profit before tax	**01**	**6,802,726,926**	**1,175,242,276**
2. Adjustments for			
- Depreciation and amotization	02	845,957,158	822,216,828
- (Gain) from investing activities	05	(70,492,555)	(154,918,356)
- Interest expenses	06	3,712,016,606	3,766,726,147
3. Profit from operating activities before working capital changes	**08**	**11,290,208,135**	**5,609,266,895**
- (Increase)/Decrease in accounts receivable	09	(40,635,494,223)	8,152,289,748
- Decrease in inventories	10	26,087,844,589	25,068,947,092
- Increase/(Decrease) in accounts payable	11	21,093,916,887	(57,827,313,249)
- (Increase)/Decrease in prepaid expenses	12	(2,579,418,929)	1,130,003,141
- (Increase)/Decrease in trading securities	13	-	-
- Interest expenses paid	14	(1,457,345,757)	(5,015,009,817)
- Other receipts from operating activities	16	6,219,078	-
- Other payments for operating activities	17	(1,800,000)	(3,600,001)
Net cash from/(used in) operating activities	**20**	**13,804,129,780**	**(22,885,416,191)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
- Payments for purchases and contruction of fixed assets and other long-term assets	21	(88,461,111)	-
- Loans received and disposals of debt instruments of other entities	24	880,000,000	-
- Receipts of loan interests, dividends and profit shared	27	64,273,477	254,708,829
Net cash from investing activities	**30**	**855,812,366**	**254,708,829**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
- Receipts from loans	33	31,219,917,036	44,425,855,778
- Payments for principal loans	34	(45,677,411,856)	(17,445,204,400)
Net cash from/(used in) financing activities	**40**	**(14,457,494,820)**	**26,980,651,378**
Net increase in cash flows during the period	**50**	**202,447,326**	**4,349,944,016**
Cash and cash equivalents at the beginning of the period	60	4,740,810,468	2,286,164,275
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**70**	**4,943,257,794**	**6,636,108,291**

Approved, 14 August 2026

Preparer	Chief Accountant	Legal Representative
LE PHAM ANH THU	VO THI LUYNH DA	PHAM THI KIM XUAN

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

I. GENERAL INFORMATION

1. Form of ownership

De Tam Joint Stock Company ("the Company") was established in accordance with Business Registration Certificate No. 4103001861 dated 10 October 2003 issued by the Department of Finance of Ho Chi Minh City, and the 10th amended Enterprise Registration and Tax Registration Certificate No. 0303118498 dated 4 April 2025.

The Company's shares have been officially traded on the Ho Chi Minh Stock Exchange under the ticker symbol DTA since 16 July 2010, pursuant to Decision No. 130/QD-SGDHCM issued by the General Director of the Ho Chi Minh Stock Exchange on 30 June 2010.

Ownership structure: Joint Stock Company.

The Company's charter capital under the Enterprise Registration Certificate: 180,598,320,000 VND

Charter capital as at 30 June 2026: 195,044,990,000 VND.

Head office: No. 2/6 - 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City, Vietnam.

2. **Business sector:** Real Estate Business and Services.
3. **Principal activities:** Construction of technical infrastructure for industrial zones and residential areas; Real estate business; Real estate consulting services; and Real estate management services.
4. **Regular production and business cycle:** 12 months.
5. **The characteristics of the Company's operations during the financial period affect the financial statements**

   There are no changes in the characteristics of the Company's operations during the period that affect the financial statements.
6. **Disclosure of comparability of financial statement information**

   The comparative information has been reviewed and appropriately classified to ensure consistency with the year-end data.
7. **Total number of employees as of 30/06/2026:** 37 employees (As at 31/12/2025: 34 employees).
8. **Operating model**

   List of dependent units without legal personality

Name of Entity	Address
Branch No. 1 - De Tam Joint Stock Company	Vung Gam Hamlet, Phuoc An Commune, Dong Nai City, Vietnam
Phu Quoc Branch - De Tam Joint Stock Company	7th Floor, Building No. 196, Nguyen Trung Truc Street, Quarter 11, Phu Quoc Special Administrative Zone, An Giang Province, Vietnam
Branch No. 3 - De Tam Joint Stock Company	House Code LKB17-08, Adjacent Housing Project at Land Lots Coded: LK-B14 ÷ LK-B21 under the Investment Project for Construction, Commercial Operation of Urban Area and Services VSIP Bac Ninh, Tu Son Ward, Bac Ninh Province, Vietnam

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period begins from 1/1 and ends on 31/12 annually.

2. Currency unit used in accounting is the Viet Nam dong (VND).

III. ACCOUNTING STANDARDS AND REGIME

1. Accounting regime applied

The Company applies the Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, as well as the circulars issued by the Ministry of Finance providing guidance on the implementation of Vietnamese Accounting Standards in the preparation and presentation of the financial statements.

2. Statement on the compliance with the Accounting Standards and System

The Company applies Vietnamese accounting standards and standard guidance documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard and circular guiding the implementation of standards and currently applied accounting regime.

IV. ACCOUNTING POLICIES APPLIED

1. Recognition principle of cash and cash equivalents

Recognition principle of cash: Cash comprises all cash and cash equivalents held by the Company at the reporting date, including cash on hand, demand deposits at banks and cash in transit.

Recognition principle of cash equivalents: Cash equivalents are investments with a remaining maturity of no more than three months from the date of investment that are readily convertible into a known amount of cash and subject to insignificant risk of changes in value from the date of acquisition at the reporting date.

2. Recognition principle of financial investments

Financial investments are investments made outside the Company for the purpose of utilizing its capital efficiently and enhancing the efficiency of its operations, including investments in subsidiaries, joint ventures and associates, investments in securities and other financial investments…

Financial investments are classified for the preparation of the financial statements based on the following principles:

- Investments with a remaining maturity of no more than 12 months or within one normal production and business cycle are classified as short-term investments.
- Investments with a remaining maturity of more than 12 months or beyond one normal production and business cycle are classified as long-term investments.

a. Held-to-maturity investments

These investments do not include bonds and debt instruments held for trading purposes to earn profits. Held-to-maturity investments comprise term deposits with banks (with a remaining maturity of three months or more), treasury bills, promissory notes, bonds, redeemable preference shares that the issuer is required to repurchase at a specified date in the future, and loans held to maturity for the purpose of earning periodic interest income, as well as other held-to-maturity investments.

Provision for devaluation of held-to-maturity investments: For held-to-maturity investments that have not been provided for in accordance with the provisions of law, the Company must assess their recoverability. In cases where there is objective evidence indicating that part or all of an investment may not be recoverable, the loss shall be recognized in financial expenses in the period. The allowance for or reversal of this provision is made at the time of preparing the financial statements. In cases where the amount of loss cannot be reliably measured, the investment value shall not be written down, and information regarding the recoverability of the investment shall be disclosed in the Notes to the Financial Statements.

b. Investments in Subsidiaries, Joint Ventures and Associates

Investments in subsidiaries and associates are accounted for using the cost method. Net profits distributed from subsidiaries and associates arising after the date of investment are recognized as finance income in the period. Other distributions, other than net profits, are considered a recovery of the investments and are recorded as a deduction from the original cost of the investments.

Joint venture activities in the form of jointly controlled operations and jointly controlled assets are accounted for by the Company using the same general accounting principles as those applied to other ordinary business activities. In particular:

- The Company separately monitors income and expenses relating to joint venture activities and allocates them to the parties to the joint venture in accordance with the joint venture agreement;
- The Company separately monitors assets contributed to the joint venture, its share of jointly controlled assets, and common and separate liabilities arising from the joint venture activities.

Expenses directly attributable to investments in joint ventures and associates are recognized as finance expenses in the period.

Provision for impairment of investments in other entities: This represents losses arising from subsidiaries, joint ventures and associates incurring losses, which may result in the investor potentially losing its investment, or impairment in the value of these investments. The provision is made or reversed at the reporting date for each investment and recognized as finance expenses in the period.

3. Recognition principle of receivables

Receivables are monitored in detail by receivable maturity, receivable entity, original currency of the receivables and other factors according to the Company's management requirements.

Receivables are classified based on the following principles:

- Trade receivables: commercial receivables arising from purchase and sale transactions between the Company and buyers, including receivables from sales of goods, provision of services, liquidation or disposal of assets, and export sales proceeds of the consignor through the consignee;
- Internal receivables: receivables between the superior unit and its subordinate units that do not have legal entity status and apply dependent accounting;
- Other receivables: non-commercial receivables that are not related to purchase and sale transactions.

Receivables are classified for the preparation of the financial statements based on the following principles:

- Receivables with a remaining maturity of no more than 12 months or within one normal production and business cycle are classified as short-term.
- Receivables with a remaining maturity of more than 12 months or beyond one normal production and business cycle are classified as long-term.

Provision for doubtful debts: Provision is made for doubtful debts at the reporting date. The provision is made or reversed at the reporting date and recognized in administrative expenses for the period. For doubtful debts that have remained outstanding for many years, where the Company has made every effort to collect the debts using all available measures but has been unable to recover them, and has determined that the debtors are genuinely unable to settle the debts, the Company may carry out procedures to sell such debts to a debt trading and purchasing company or write off such doubtful receivables from the accounting records, in accordance with applicable laws and the Company's Charter.

4. Recognition principle for Inventories

Recognition basis

Inventories are recognized at cost. Where the net realizable value is lower than cost, inventories are measured at net realizable value. The cost of inventories comprises costs of purchase, costs of conversion and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Assets purchased by the Company for production, use or sale are not presented as inventories in the Statement of Financial Position but are presented as non-current assets, including:

- Work in progress with a production or business cycle exceeding one normal business cycle (more than 12 months);
- Materials, equipment and spare parts with a storage period of more than 12 months or exceeding one normal production and business cycle.

Method of determining the value of inventories: The value of inventories at the end of the period is determined using of the following methods: weighted average.

Inventory accounting method: Inventories are accounted for using either the perpetual inventory method or the periodic inventory method.

Provision for Inventory Devaluation

At the end of the accounting year, if the value of inventories cannot be fully recovered due to damage, obsolescence, a decrease in selling prices, or estimated costs of completion or costs necessary to make the products ready for sale, the Company makes provisions for devaluation of inventories. The provisions for devaluation of inventories are the difference between the cost of inventories and their net realizable value where the cost exceeds the net realizable value.

5. Recognition principle and Depreciation of Fixed Assets, Investment properties

Fixed assets are recognized at cost. During their use, fixed assets are monitored in detail by their cost, accumulated depreciation and net book value.

During their use, the Company charges depreciation of fixed assets to production and business expenses for fixed assets related to production and business activities. For intangible fixed assets being land use rights, depreciation is only charged for intangible fixed assets being land use rights with a definite term.

Depreciation is calculated using the straight-line method.

6. Construction in Progress

Construction in progress reflects costs directly attributable to assets under construction, machinery and equipment under installation for production, rental, or administrative purposes, as well as costs related to ongoing repairs of fixed assets (including relevant borrowing costs in accordance with the Company's accounting policy). These assets are recognized at cost and are not depreciated.

7. Recognition Principle of Business Cooperation Contracts

A Business Cooperation Contract (BCC) is a contractual agreement between parties to jointly perform an economic activity without establishing an independent legal entity. The party receiving assets contributed by other parties for BCC operations accounts for these contributions as liabilities and shall not recognize them as owner's equity. BCC may take the following forms:

- BCC in the form of jointly controlled assets;
- BCC in the form of jointly controlled operations;
- BCC based on sharing profit after tax.

8. Recognition principle of expenses pending allocation

Expenses pending allocation include actual expenses incurred that relate to the operating results of several accounting periods. Expenses pending allocation are allocated to expenses using the straight-line method over a period appropriate to the period in which the corresponding economic benefits are generated. Long-term expenses pending allocation are not reclassified as short-term expenses pending allocation when preparing the Financial Statements.

Expenses pending allocation are monitored in detail by the periods in which they arise, the amounts allocated to the cost objects of each accounting period and the remaining amounts not yet allocated to expenses.

Expenses pending allocation are classified when preparing the Financial Statements based on the following principles:

- Expenses pending allocation for the provision of goods and services within a period of no more than 12 months or one normal operating cycle from the date of prepayment are classified as short-term.
- Expenses pending allocation for the provision of goods and services within a period of more than 12 months or more than one normal operating cycle from the date of prepayment are classified as long-term.

9. Recognition principle of payables

Payables are monitored in detail by their remaining payment terms, payees, currencies payable and other factors according to the Company's management requirements.

Payables are classified based on the following principles:

- Trade payables: Commercial payables arising from transactions involving the purchase of goods, services and assets, and payables arising from imports through entrusted importers;
- Internal payables: Payables between the superior entity and its subordinate units without legal status operating under the dependent accounting system;
- Other payables: Non-commercial payables that are not related to transactions involving the purchase, sale or provision of goods and services.

Payables are classified when preparing the Financial Statements based on the following principles:

- Payables with a remaining payment period of no more than 12 months or within one operating cycle are classified as short-term.
- Payables with a remaining payment period of 12 months or more or beyond one operating cycle are classified as long-term.

10. Recognition principle for Loans and Finance lease liabilities

Loans in the form of bond issuance or issuance of preferred shares with mandatory redemption provisions requiring the issuer to repurchase them at a certain time in the future are not presented in this item.

Loans and liabilities are monitored in detail by each counterparty, each loan agreement and each type of borrowed asset. Finance lease liabilities are recognized at the present value of minimum lease payments or the fair value of the leased asset.

Classification of Loans and Finance lease liabilities:
- Loans and finance lease liabilities with a remaining repayment period of no more than 12 months are classified as short-term.
- Loans and finance lease liabilities with a remaining repayment period of more than 12 months are classified as long-term.

11. Recognition principle of borrowings and capitalization of borrowing costs

Borrowing costs directly related to loans are recognized as financial expenses for the period. However, in cases where borrowing costs are directly related to the investment in constructing or producing a qualifying asset, they are capitalized (included in the cost of the asset) in accordance with the conditions specified in the Accounting Standard "Borrowing Costs".

12. Recognition principle of revenue

Sales of merchandises, finished goods

Sales of merchandises, finished goods shall be recognized when all of the following conditions are satisfied:
- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods or merchandises;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of sales can be measured reliably;
- The Company received or shall probably receive the economic benefits associated with the transaction;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services

The revenue of a service transaction is determined when the following conditions are met:
- The amount of revenue can be measured reliably;
- The Company received or shall probably receive the economic benefits associated with the transaction;
- The completed work may be determined at the time of the report;
- Incurred costs for the transaction and the costs to complete the transaction of providing such services may be determined reliably.

Financial income

Financial income includes interest, royalties, dividends, distributed profits, and other financial income. For interest arising from loans, deferred payment sales, and installment sales, revenue is recognized when collection is assured and the loan principal or outstanding receivable is not classified as overdue requiring a provision. Dividend income is recognized when the right to receive dividends is established.

Other income

Other income includes earnings outside of the Company's main business activities, such as: Compensation from asset transfers, liquidation of fixed assets, penalties for contract violations, compensation for damages caused by third parties, income from debts that were previously written off, unidentified income, donations, gifts in cash or kind, etc.

13. Recognition principle of cost of goods sold

Cost of goods sold includes the cost of products, goods, services and investment properties; production costs of construction products sold during the period; and costs related to the business activities of investment properties, etc.

The value of inventory shortages and losses is recognized in cost of goods sold after deducting compensation amounts, if any.

Direct material costs consumed in excess of normal levels, labor costs and fixed production overheads not allocated to the value of products received into inventory are recognized in cost of goods sold after deducting compensation amounts, if any, even when the products or goods have not yet been determined as sold.

14. Recognition principle of financial expenses

Financial expenses include financial operating expenses, including expenses or losses related to financial investment activities; costs of lending and borrowing; costs of capital contributions to joint ventures and associates; losses on disposal of securities; provision for decline in value of trading securities; provision for impairment of investments in other entities; losses arising from the sale of foreign currencies; foreign exchange losses, etc.

15. Recognition principle of selling expenses and general administration expenses

Selling expenses are actual expenses incurred in the process of selling products and goods and providing services.

General administration expenses are general expenses of the Company, including salaries, social insurance, health insurance, unemployment insurance and trade union fees of management personnel; office material expenses and tools; depreciation of fixed assets used for the Company's management; land rental; provision for doubtful receivables; expenses for outsourced services; and other expenses in cash, etc.

16. Recognition principle of current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expense is the amount of corporate income tax payable determined on the basis of taxable income and current corporate income tax rates.

17. Related Parties

Related parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions regarding financial and operational policies. Related parties are also considered related if they are subject to common control or significant common influence.

In considering each relationship between related parties, the nature of the relationship is emphasized rather than the legal form.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	Closing Balance	Opening Balance
	VND	VND
Cash on hand	**9,489,308**	**100,496,653**
- Cash on hand (VND)	9,489,308	100,496,653
Cash in bank	**4,933,768,486**	**4,640,313,815**
- Cash in bank (VND)	4,933,768,486	4,640,313,815
+ Vietnam Bank for Agriculture and Rural Development (Agribank)	*3,323,153,522*	*3,723,038,219*
+ Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	*455,544,107*	*332,931,038*
+ Asia Commercial Joint Stock Bank (ACB)	*1,146,759,222*	*575,719,222*
+ Others	*8,311,635*	*8,625,336*
Total	**4,943,257,794**	**4,740,810,468**

2. FINANCIAL INVESTMENTS

	Closing Balance		Opening Balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
	VND	VND	VND	VND
a) Short-term	**2,850,000,000**	**2,850,000,000**	**3,340,000,000**	**3,340,000,000**
Term deposits with maturity of over 3 months to 1 year				
- Agribank - South Dong Nai Branch (i)	2,850,000,000	2,850,000,000	3,340,000,000	3,340,000,000
b) Long-term	**1,700,000,000**	**1,700,000,000**	**2,090,000,000**	**2,090,000,000**
Term deposits with a maturity of over 1 year				
- Agribank - South Dong Nai Branch (i)	200,000,000	200,000,000	590,000,000	590,000,000
Bonds with maturity of over 12 months (ii)	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000
Total	**4,550,000,000**	**4,550,000,000**	**5,430,000,000**	**5,430,000,000**

(i) Term deposits with remaining maturity of 4 to 24 months, bearing interest rates from 4.2%/year to 6%/year.

(ii) The Company's bond investments include:

+ Investment in bonds issued by Vietnam Bank for Agriculture and Rural Development on 14 August 2024, quantity: 5,000 bonds, par value: VND 100,000/bond. Tenor: 10 years. Interest rate: Reference rate + 2%/year, interest payment method: in arrears, annually. Bond form: book-entry.

+ Investment in bonds issued by Vietnam Bank for Agriculture and Rural Development on 29 July 2025, quantity: 10,000 bonds, par value: VND 100,000/bond. Tenor: 10 years. Interest rate: Reference rate + 2%/year, interest payment method: in arrears, annually. Bond form: book-entry.

3. SHORT-TERM TRADE RECEIVABLES

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Tan Tien Trading Construction Consulting JSC (*)	5,580,549,739	-	5,580,549,739	-
Trade Receivables - Phuoc An Commune Residential Project (Detaco)	20,637,370,710	(111,790,550)	17,282,836,397	(111,790,550)
Trade Receivables - VSIP Bac Ninh Industrial Park	19,484,759,266	-	20,824,427,904	-
Others	495,177,541	-	545,296,049	-
Total	**46,197,857,256**	**(111,790,550)**	**44,233,110,089**	**(111,790,550)**

(*) Tan Tien Construction and Trading Consulting Joint Stock Company is currently involved in a construction contract dispute with the Company, as presented in Note V.13.

4. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Investco Construction Materials Trading JSC - DTA (Related parties)	6,362,644,625	-	1,159,614,427	-
Kim Bao Investment and Trading JSC	13,341,755,640	-	9,983,500,720	-
Others	13,243,216,670	(676,873,593)	1,642,670,466	(676,873,593)
Total	**32,947,616,935**	**(676,873,593)**	**12,785,785,613**	**(676,873,593)**

5. OTHER RECEIVABLES

	Closing Balance		Opening Balance	
	Value	**Provision**	**Value**	**Provision**
	VND	**VND**	**VND**	**VND**
a) Short-term	**2,389,870,747**	**(300,000,000)**	**736,433,500**	**(300,000,000)**
Interest receivables from deposits	-	-	98,016,000	-
Advances	44,425,000	-	70,300,000	-
Deposits	114,180,000	-	114,180,000	-
PIT receivables from business cooperation profits	550,000,000	-	-	-
Operating and management fees of Garden House Project - VSIP Bac Ninh	229,232,076	-	-	-
Others	1,452,033,671	(300,000,000)	453,937,500	(300,000,000)
b) Long-term	**3,101,653,200**	**(332,000,000)**	**9,649,648,633**	**(332,000,000)**
Advances to employees for project implementation	2,546,440,000	-	9,094,585,433	-
Others	320,000,000	(320,000,000)	320,000,000	(320,000,000)
Office rental deposit	38,880,000	(12,000,000)	38,730,000	(12,000,000)
Property management deposit	196,333,200	-	196,333,200	-
Total	**5,491,523,947**	**(632,000,000)**	**10,386,082,133**	**(632,000,000)**

6. DOUBTFUL DEBTS

	Closing Balance		Opening Balance	
	Historical cost	**Recoverable value**	**Historical cost**	**Recoverable value**
	VND	**VND**	**VND**	**VND**
Total overdue or undue receivables and prepayments to suppliers that are unlikely to recover of recovery				
Tan Hung Nguyen Company Limited	160,000,000	-	160,000,000	-
Others	1,260,664,143	-	1,260,664,143	-
Total	**1,420,664,143**	-	**1,420,664,143**	-

7. INVENTORIES

	Closing Balance		Opening Balance	
	Historical cost	**Provision**	**Historical cost**	**Provision**
	VND	**VND**	**VND**	**VND**
a) Short-term	**51,301,731,891**	-	**77,389,576,480**	-
Tools and supplies	8,867,618	-	-	-
Finished products (*)	49,468,017,977	-	71,506,488,584	-
Goods	1,824,846,296	-	5,883,087,896	-
b) Long-term	**430,813,352,195**	-	**407,028,672,689**	-
Cost of production and business in progress (**)	430,813,352,195	-	407,028,672,689	-
Total	**482,115,084,086**	-	**484,418,249,169**	-

(*) Include:

	Closing Balance	**Increase**	**Decrease**	**Opening Balance**
Detaco apartment complex - Phuoc An Commune Residential Project	10,977,531,196	41,282,400	639,021,658	10,379,791,938
Phuoc An Commune Residential Project	31,783,043,308	-	1,760,520,041	30,022,523,267
Garden House Project - VSIP Bac Ninh	28,745,914,080	-	19,680,211,308	9,065,702,772
Total	**71,506,488,584**	**41,282,400**	**22,079,753,007**	**49,468,017,977**

(**) Include:

	Closing Balance	**Increase**	**Decrease**	**Opening Balance**
Phuoc An Commune Residential Project **(i)**	322,847,738,772	4,530,390,945	-	327,378,129,717
Detaco Apartment Complex - Phuoc An Commune Residential Project **(ii)**	39,019,942,554	17,182,861,734	-	56,202,804,288
Garden House Project - VSIP Bac Ninh **(iii)**	1,224,971,370	184,269,222	-	1,409,240,592
Detaco Phu Quoc villa project **(iv)**	43,936,019,993	757,346,680	-	44,693,366,673
Other projects	-	1,129,810,925	-	1,129,810,925
Total	**407,028,672,689**	**23,784,679,506**	-	**430,813,352,195**

The value of inventory pledged as collateral for loans at year-end: Note V.19.

(i) The total project costs incurred include capitalized borrowing costs as of 30 June 2026, amounting to VND 41,707,192,622.

(ii) The total project costs incurred include capitalized borrowing costs as of 30 June 2026, amounting to VND 3,925,588,729.

The Phuoc An Commune Residential Area Project in sections (i) and (ii) has a scale of 47.3 hectares, of which about 36.9 hectares have been allocated land by the State. For the allocated land area, the Company has fulfilled its financial obligations to the State as prescribed and is implementing the construction of infrastructure, townhouses, and apartments according to schedule. At the same time, the Company has also implemented sales activities for completed sub-items of the project. For the remaining area, the Company has negotiated compensation with a number of households and is continuing to work with competent authorities to complete compensation procedures as prescribed, as a basis for the State to allocate land, thereby continuing to implement investment and construction.

- Regarding the Phuoc An Commune Residential Area Project: According to Decision No. 2511/QD-UBND dated 6 November 2025, the Company has been approved by the People's Committee of Dong Nai Province to adjust the investment policy (first issued on August 6, 2007 and amended for the sixth time on 6 November 2025) to postpone the completion of construction and putting the project into operation before May 2029.

- For the Detaco Apartment Complex - Phuoc An Commune Residential Project: According to Decision No. 101/QĐ-UBND dated 13 January 2025, the Company has been approved by the People's Committee of Dong Nai Province for an adjustment to the investment policy (initially issued on 3 March 2017, and the first amended on 13 January 2025) regarding adjusting construction time and implementation stages.

- For the Detaco Apartment Complex - Phuoc An Commune Residential Project: According to Decision No. 101/QĐ-UBND dated 13 January 2025, the Company has been approved by the People's Committee of Dong Nai Province for an adjustment to the investment policy (initially issued on 3 March 2017, and the first amended on 13 January 2025) regarding adjusting construction time and implementation stages.

(iii) The project was accepted, reclassified as finished goods, and handed over to customers. The balance as of 30 June 2026, amounted to VND 1,409,240,592 relating to construction costs incurred at the request of customers.

(iv) The total costs incurred for this project include capitalized borrowing costs incurred up to 30 June 2026 amounting to VND 4,809,875,828. This project has received in-principle approval and is in the process of completing relevant procedures for project compensation.

8. PREPAID EXPENSES

	Closing Balance	Opening Balance
	VND	VND
a) Short-term	**12,433,310,091**	**11,594,750,612**
Tools and equipment awaiting allocation	44,032,198	29,442,761
Brokerage fees awaiting allocation	12,362,920,539	11,519,565,060
Others	26,357,354	45,742,791
b) Long-term	**3,158,729,740**	**1,417,870,290**
Tools and equipment awaiting allocation	98,579,026	37,393,990
Software costs	86,953,064	106,187,432
Brokerage fees awaiting allocation	1,935,575,922	-
Others	1,037,621,728	1,274,288,868
Total	**15,592,039,831**	**13,012,620,902**

9. TANGIBLE FIXED ASSETS

	Buildings, structures (1)	Machineries, equipments (2)	Office tools, equipments	Total
	VND	VND	VND	VND
HISTORICAL COSTS				
Opening Balance	12,192,866,287	5,545,109,091	35,102,000	17,773,077,378
Increase during the period	-	-	88,461,111	88,461,111
Purchases during the period	-	-	88,461,111	88,461,111
Closing Balance	12,192,866,287	12,192,866,287	123,563,111	17,861,538,489
ACCUMULATED DEPRECIATION				
Opening Balance	4,896,064,199	3,387,171,160	35,102,000	8,318,337,359
Increase during the period	279,480,042	279,480,042	14,109,388	559,670,092
- Depreciation	279,480,042	266,080,662	14,109,388	559,670,092
Closing Balance	5,175,544,241	3,653,251,822	49,211,388	8,878,007,451
RESIDUAL VALUE				
Opening Balance	7,296,802,088	2,157,937,931	-	9,454,740,019
Closing Balance	7,017,322,046	8,539,614,465	74,351,723	8,983,531,038

(1) Buildings and structures represent the total cost of construction and renovation of the Office located at No. 2/6-2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City.

(2) The Company's motor vehicles include a Mercedes S450 car, license plate No. 51H-820.62, with an initial cost of VND 4,204,127,273 and a Subaru XV 2.0i Premium car, license plate No. 51F-693.20, with an initial cost of VND 1,340,981,818

The ending net book value of tangible fixed assets pledged or mortgaged as collateral to secure loans is VND 7,017,322,046.

Ending original costs of tangible fixed assets–fully depreciated but still in use: VND 2,664,372,521.

10. INTANGIBLE FIXED ASSETS

	Land using rights (*)	Total
	VND	VND
HISTORICAL COSTS		
Opening Balance	8,274,640,000	8,274,640,000
Closing Balance	8,274,640,000	8,274,640,000
ACCUMULATED AMORTIZATION		
Opening Balance	-	-
Closing Balance	-	-
RESIDUAL VALUE		
Opening Balance	8,274,640,000	8,274,640,000
Closing Balance	8,274,640,000	8,274,640,000

Non-term land use rights at number 2/6 - 2/8 (old number 360/28 bis) Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City. This asset was used to secure the borrowing at the end of the period.

11. INVESTMENT PROPERTIES

	Buildings, structures (*)	Total
	VND	VND
HISTORICAL COSTS		
Opening Balance	**18,853,332,286**	**18,853,332,286**
Closing Balance	**18,853,332,286**	**18,853,332,286**
ACCUMULATED DEPRECIATION		
Opening Balance	**1,034,448,767**	**1,034,448,767**
Increase during the period	**286,287,066**	**286,287,066**
Depreciation during the period	286,287,066	**286,287,066**
Closing Balance	**1,320,735,833**	**1,320,735,833**
RESIDUAL VALUE		
Opening Balance	**17,818,883,519**	**17,818,883,519**
Closing Balance	**17,532,596,453**	**17,532,596,453**

(*) The Board of Directors decided to implement the leasing of apartments for terms of 1 to 2 years, in the context of a gradually recovering real estate market. Due to a change in use, the Company reclassified these apartments from inventories to investment properties.

12. INVESTMENTS IN EQUITY OF OTHER ENTITIES

	Closing Balance		Opening Balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
	VND	VND	VND	VND
Investco Construction Materials Trading JSC - DTA **(i)**	9,800,000,000	9,800,000,000	9,800,000,000	9,800,000,000
Southeast Asia – Mekong Rach Gia Water Supply and Consulting Joint Stock Company	150,000,000	150,000,000	150,000,000	150,000,000
Total	**9,950,000,000**	**9,950,000,000**	**9,950,000,000**	**9,950,000,000**

(i) Investment in Investco Construction Materials Trading JSC - DTA ("Investco - DTA"): According to the Enterprise Registration Certificate, the Company's equity interest accounts for 49% of the total charter capital (VND 20 billion), equivalent to VND 9.8 billion. However, pursuant to the Minutes of the General Meeting of Shareholders of Investco - DTA, the Company's voting rights in Investco - DTA are 19%, and thus this item is classified under "Investments in other entities". The principal activity of this entity is construction execution. This entity is currently operating profitably with positive retained earnings. Accordingly, the Company did not recognize any provision for impairment of this financial investment based on the entity's financial statements.

13. TRADE PAYABLES SHORT-TERM

	Closing Balance	Opening Balance
	VND	VND
Hai Au Engineering Construction JSC	5,297,882,557	7,398,239,909
Viet Creation Investment Consulting And Construction Company Limited	982,540,609	3,082,540,609
Tan Tien Trading Construction Consulting JSC (*)	31,025,115,509	31,025,115,509
GP Land Real Estate Investment and Development JSC	-	4,746,590,590
Payables to related parties (see Note VIII.3)	61,434,995	61,434,995
Others	3,505,760,747	2,000,034,184
Total	**40,872,734,417**	**48,313,955,796**

(*) The Company is the defendant in a legal dispute over a construction contract with Tan Tien Trading Construction Consulting JSC. The case has been accepted for processing by the People's Court of District 4, Ho Chi Minh City, pursuant to Case Acceptance Notice No. 23/TB-TLVA dated 6 October 2025 and Court Notice No. 23.1/TB-TA dated 20 November 2025. The case is currently ongoing, and no final judgment has been issued by the competent authority. The financial impact, if any, will depend on the final resolution of the court or a mutual settlement agreement between the parties.

14. SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Closing Balance	Opening Balance
	VND	VND
Customers - Phuoc An Commune Residential Project	8,177,059,311	3,079,394,846
Customers - Detaco Apartment Complex	-	202,437,090
Customer - VSIP Bac Ninh Project	875,434,028	1,181,425,673
Others	678,882,716	336,452,496
Total	**9,731,376,055**	**4,799,710,105**

15. TAX AND OTHER RECEIVABLES FROM THE STATE/PAYABLES TO THE STATE

	Opening Balance	Payable amount	Paid/deductible amount	Closing Balance
	VND	VND	VND	VND
a) Receivables				
Other taxes	9,000,000	73,666,502	170,455,837	105,789,335
Total	**9,000,000**	**73,666,502**	**170,455,837**	**105,789,335**
b) Payables				
VAT	-	639,344,576	-	639,344,576
CIT	1,341,424,938	1,490,804,938	-	2,832,229,876
PIT	439,344,476	355,447,796	201,698,290	593,093,982
Fees, charges and other payables	106,832,391	9,281,174	116,113,565	-
Total	**1,887,601,805**	**2,494,878,484**	**317,811,855**	**4,064,668,434**

The Company's tax finalization will be subject to examination by the tax authorities. Because the application of tax laws and regulations to many different types of transactions can be interpreted in various ways, the tax amounts presented in the financial statements may be subject to change according to the decisions of the tax authorities.

16. ACCRUED EXPENSES SHORT-TERM

	Closing Balance	Opening Balance
	VND	VND
Borrowing interest payable to bank	2,124,431,733	535,065,081
Borrowing interest payable to individuals	1,989,679,197	1,324,375,000
Advance construction costs for completed apartments	557,708,335	1,989,679,197
Total	**4,671,819,265**	**3,849,119,278**

17. OTHER PAYABLES

	Closing Balance	Opening Balance
	VND	VND
a) Short-term	**26,375,469,809**	**22,332,529,910**
Trade union fee	14,379,471	9,811,463
Statutory insurance	32,779,459	-
Deposit, reservation fee		
- Detaco Apartment Complex - Phuoc An Commune Residential Project	*10,528,075,157*	*5,577,840,574*
- Phuoc An Commune Residential Project	*74,000,000*	*3,319,774,000*
- Garden House Project - VSIP Bac Ninh	-	*100,000,000*
Operating and management fees		
- Detaco Apartment Complex - Phuoc An Commune Residential Project	*4,401,001,613*	*4,066,097,607*
- Phuoc An Commune Residential Project	*1,317,139,566*	*758,561,051*
- Garden House Project - VSIP Bac Ninh	-	*439,289,840*
Maintenance fees		
- Detaco Apartment Complex - Phuoc An Commune Residential Project	*2,542,049,419*	*2,542,049,419*
- Phuoc An Commune Residential Project	*1,833,796,255*	*1,825,214,255*
Received deposits from brokerage units	2,122,882,062	1,000,000,000
Others	3,509,366,807	2,693,891,701
b) Long-term	**58,861,588,537**	**47,616,588,537**
Collaboration received from individuals for the Phuoc An Commune Residential Project in Phuoc An Commune, Dong Nai Province		
- Investco Construction Materials Trading JSC - DTA **(i)**	*36,245,000,000*	-
- Duc Loc 68 JSC **(ii)**	*10,000,000,000*	-
- Mr. Tran Duc Chiem **(iii)**	*8,200,000,000*	*8,200,000,000*
- Others	*2,626,400,000*	*37,626,400,000*
Other long-term payables	1,790,188,537	1,790,188,537
Total	**85,237,058,346**	**69,949,118,447**

Funds received under business cooperation contracts:

(i) Amount payable to Investco Construction Materials Trading JSC – DTA under Business Cooperation Contract No. 01/03/2026/HĐHTKD/DTA-IDTA dated 26 March 2026, aimed at cooperating in the investment, construction, and commercial operation of the DETACO Apartment Project in Phuoc An Commune, Dong Nai Province. The total value of the cooperation capital is VND 40,000,000,000. The contract term lasts until the Project is completed and all parties have fulfilled their mutual financial obligations.

(ii) Amount payable to Duc Loc 68 Joint Stock Company under Business Cooperation Contract No. 03.4/2026/HĐHTKD/DTA-ĐL dated 03 April 2026, aimed at cooperating in the investment, construction, and commercial operation of the DETACO Apartment Project in Phuoc An Commune, Dong Nai Province. The total value of the cooperation capital is VND 20,000,000,000. The contract term lasts until the Project is completed and all parties have fulfilled their mutual financial obligations.

(iii) Amount payable to Mr. Tran Duc Chiem under Business Cooperation Contract No. 03/HĐGV/DTA dated 13 June 2023 and its attached appendices, aimed at investing in and constructing townhouses within the Phuoc An Commune Residential Area Project in Phuoc An Commune, Nhon Trach District, Dong Nai Province. The total value of the capital contribution is VND 10,000,000,000. The cooperation term is 60 months from the date of receiving the capital contribution.

18. SHORT-TERM UNEARNED REVENUE

	Closing Balance	Opening Balance
	VND	VND
Detaco apartment complex	81,992,807,513	40,776,458,829
Phuoc An Commune Residential Project	70,412,213,515	72,008,344,439
Garden House Project - VSIP Bac Ninh	3,614,236,833	35,102,939,134
Total	**156,019,257,861**	**147,887,742,402**

19. LOANS AND FINANCE LEASE LIABILITIES

Details of loans:

	Opening Balance	During the period		Closing Balance
	Value/ Payable amount	Increase	Decrease	Value/ Payable amount
	VND	VND	VND	VND
a) Short-term	**75,211,170,070**	**15,517,983,699**	**27,826,296,120**	**75,616,857,649**
Bank for Agriculture and Rural Development - Tan Binh Branch (1)	6,732,840,228	6,800,000,000	6,732,840,228	6,800,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu My Hung Branch (2)	4,769,329,842	3,717,983,699	3,922,625,843	4,564,687,698
Bank for Agriculture and Rural Development - South Dong Nai Branch (3)	5,000,000,000	5,000,000,000	5,000,000,000	5,000,000,000
Individuals (4)				-
+ Mr. Nguyen Huu Phi	12,500,000,000	-	2,425,830,049	10,074,169,951
+ Mr. Huynh Thanh Hue	13,000,000,000	-	-	13,000,000,000
+ Others	9,745,000,000	-	9,745,000,000	-
Current portion of long term borrowings	23,464,000,000	-	-	36,178,000,000
b) Long-term	**69,030,536,122**	**15,701,933,337**	**17,851,115,736**	**54,167,353,723**
Bank for Agriculture and Rural Development - Tan Binh Branch (5)	55,905,252,956	15,701,933,337	12,601,115,736	59,006,070,557
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu My Hung Branch (6)	36,589,283,166	-	5,250,000,000	31,339,283,166
Current portion of long term borrowings	(23,464,000,000)	-	-	(36,178,000,000)
Total	**144,241,706,192**	**31,219,917,036**	**45,677,411,856**	**129,784,211,372**

(1) Short-term loan from Vietnam Bank for Agriculture and Rural Development - Tan Binh Branch under Credit Contract No. 6360-LAV-202501680 dated 19 June 2025, with a credit limit of VND 6,800,000,000. Loan purpose: to supplement working capital. This loan is secured by Land Use Rights located in Phuoc An Commune, Nhon Trach District, Dong Nai Province. Loan term: 12 months. Interest rate: 6%/year. The outstanding loan balance as of 30 June 2026 is VND 6,800,000,000.

(2) Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu My Hung Branch under Limit Credit Contract No. 01/2025/7204256/HĐTD dated 03 September 2025, with a total credit limit of VND 12,000,000,000. Loan purpose: to supplement working capital for production and business activities. Loan term: until 31 August 2026. Interest rate: 8%/year. The outstanding loan balance as of 30 June 2026 is VND 4,564,687,698.

(3) Short-term loan from Vietnam Bank for Agriculture and Rural Development - Nam Dong Nai Branch under Short-term Loan Contract No. 5911-002449298 dated 19 February 2025, with a total credit limit of VND 20,000,000,000. Loan purpose: to supplement working capital. Loan term: 12 months. The outstanding loan balance as of 30 June 2026 is VND 5,000,000,000.

(4) Short-term loans from individuals are detailed as follows:

- Loan from Mr. Nguyen Huu Phi under a contract and short-term loan extension appendix aimed at supplementing working capital. This loan is unsecured with a loan term of 12 months. The outstanding loan balance as of 30 June 2026 is VND 10,074,169,951.

- Loans from Mr. Huynh Thanh Hue under short-term loan contracts aimed at supplementing working capital. These loans are unsecured with a loan term of 12 months and an interest rate of 0%. The outstanding loan balance as of 30 June 2026 is VND 13,000,000,000.

(5) Long-term loans from Vietnam Bank for Agriculture and Rural Development - Tan Binh Branch under the following contracts:

- Long-term loan under Credit Contract No. 6360-LAV-202300453 dated 20 June 2023, with a total credit limit of VND 25,000,000,000. Loan purpose: construction costs for the headquarters. This loan is secured by 36 Land Use Rights in Phuoc An Commune, Nhon Trach District, Dong Nai Province. Loan term: 60 months. Interest rate: 10.5%/year. The outstanding loan balance as of 30 June 2026 is VND 12,500,000,000, of which the current portion of long-term loan is VND 5,000,000,000.

- Long-term loan under Credit Contract No. 6360-LAV-202300623 dated 24 November 2023, with a total credit limit of VND 25,000,000,000. Loan purpose: investment in the construction of townhouses in the VSIP Bac Ninh Project, located in Tu Son, Bac Ninh Province. This loan is secured by 71 Land Use Rights in Phuoc An Commune, Dong Nai Province. Loan term: 48 months. Interest rate: 10.5%/year. The outstanding loan balance as of 30 June 2026 is VND 9,319,040,399, of which the current portion of long-term loan is VND 6,250,000,000.

- Long-term loan under Credit Contract No. 6360-LAV-202501718 dated 05 June 2025, with a total credit limit of VND 50,000,000,000. Loan purpose: to finance and offset costs incurred for the investment and construction of 02 blocks of Phase A (A2 and A4) within the DETACO Nhon Trach Apartment Complex, a social housing project in Phuoc An Commune, Dong Nai Province. Loan term: 60 months. Interest rate: 7.5%/year. The outstanding loan balance as of 30 June 2026 is VND 37,187,030,158, of which the current portion of long-term loan is VND 11,000,000,000.

(6) Medium-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu My Hung Branch under Credit Contract No. 01/2023/7204256/HĐTD dated 09 August 2023, with a total credit limit of VND 105,000,000,000. Loan purpose: to execute the project financing for the construction of townhouses in Phase A (Detaco Project) in Nhon Trach District, Dong Nai Province. This loan is secured by: 177 Land Use Rights in Phuoc An Commune, Dong Nai Province, and Land Use Rights, house, and other assets attached to land located at 2/8 Nui Thanh Street, Tan Binh Ward. Loan term: 60 months. The outstanding loan balance as of 30 June 2026 is VND 31,339,283,168, of which the current portion of long-term loan is VND 13,928,000,000.

20. OWNER'S EQUITY

20.1 Movements of owners' equity

	Contributed capital of owners	Investment and development funds	Undistributed profit after tax	Total
	VND	VND	VND	VND
For the accounting period ended 30 June 2025				
Balance as at 1 January 2025	**180,598,320,000**	**1,174,137,115**	**22,578,153,965**	**204,350,611,080**
Profit for the period	-	-	390,916,652	390,916,652
Allocated into bonus and welfare funds	-	-	(37,437,883)	(37,437,883)
Development Investment Fund	-	44,925,459	(44,925,459)	-
Balance as at 30 June 2025	**180,598,320,000**	**1,219,062,574**	**22,886,707,275**	**204,704,089,849**
For the accounting period ended 30 June 2026				
Balance as at 1 January 2026	**180,598,320,000**	**1,219,062,574**	**22,694,279,106**	**204,511,661,680**
Profit for the period	-	-	5,311,921,988	5,311,921,988
Allocated into bonus and welfare funds **(i)**	-	-	(4,962,212)	(4,962,212)
Allocated into Investment and development funds **(i)**	-	5,954,654	(5,954,654)	-
Dividend payment in shares **(ii)**	14,446,670,000	-	(14,446,670,000)	-
Balance as at 30 June 2026	**195,044,990,000**	**1,225,017,228**	**13,548,614,228**	**209,818,621,456**

(i) Pursuant to Resolution No. 06/6/2026/NQ-DHDCD dated 23 June 2026, the General Meeting of Shareholders approved the appropriation of the Company's bonus and welfare funds and development investment fund in the amounts of VND 4,962,212 and VND 5,954,654.

(ii) Pursuant to Resolution No. 06/6/2026/NQ-DHDCD dated 23 June 2026, the General Meeting of Shareholders approved the profit distribution plan, including the distribution of dividends in the form of shares. As a result, the Company's charter capital increased from VND 180,598,320,000 to VND 195,044,990,000. As at 30 June 2026, the Company had completed the increase in charter capital and was in the process of completing the procedures to amend its Enterprise Registration Certificate with the Department of Finance of Ho Chi Minh City.

20.2. Details of owners' equity

	Closing Balance		Opening Balance	
	VND	%	VND	%
Mrs. Pham Thi Kim Xuan	19,628,950,000	10.06%	18,174,960,000	10.06%
Mr. Dang Minh Truyen	10,999,800,000	5.64%	10,185,000,000	5.64%
Mrs. Phan Thi Xuan Dao	10,472,710,000	5.37%	-	0.00%
Mr. Tran Duc Loi	5,879,360,000	3.01%	5,443,860,000	3.01%
Mr. Bui Dinh Man	1,693,440,000	0.87%	8,765,000,000	4.85%
Others	146,370,730,000	75.04%	138,029,500,000	76.43%
Total	**195,044,990,000**	**100.00%**	**180,598,320,000**	**100.00%**

20.3. Capital transactions with owners and distribution of dividends and profits:

	Current period	Previous period
	VND	VND
Contributed capital of owners		
Contributed capital at the beginning of the period	180,598,320,000	180,598,320,000
Contributed capital increased during the period	14,446,670,000	-
Contributed capital decreased during the period	-	-
Contributed capital at the end of the period	195,044,990,000	180,598,320,000
Dividends, profit shared	**14,446,670,000**	**-**

20.4. Shares

	Current period	Previous period
Number of shares registered to issue	**19,504,499**	**18,059,832**
Number of shares sold to the public	**19,504,499**	**18,059,832**
Common shares	19,504,499	18,059,832
Number of shares repurchased	-	-
Number of outstanding shares	**19,504,499**	**18,059,832**
Common shares	19,504,499	18,059,832
Face value of outstanding shares: VND/share	**10,000**	**10,000**

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. REVENUE FROM SALES AND SERVICES RENDERED

	Current period	Previous period
	VND	VND
Revenue from selling land and townhouses in Phuoc An commune residential project	3,655,967,931	19,343,826,373
Revenue from selling apartment - Detaco Apartment Complex - Phuoc An Commune Residential Area	965,201,909	-
Revenue from selling townhouses of Garden house project - VSIP Bac Ninh	31,180,340,762	54,616,874,987
Real estate rental revenue	691,951,147	713,480,671
Other revenue	2,448,023,645	1,376,406,271
Total (*)	**38,941,485,394**	**76,050,588,302**

(*) In which, Net revenue from related parties (Note VII.1.2)

2. COST OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost price of land and townhouses for Phuoc An commune residential project	1,760,520,041	16,892,350,032
Cost of selling apartments - Detaco Apartment Complex - Phuoc An Commune Residential Area	639,021,658	-
Cost price of townhouses for Garden house project - VSIP Bac Ninh	19,680,211,308	48,885,430,500
Real estate rental cost	286,287,066	265,481,334
Other cost of goods sold	217,026,182	1,380,268,381
Total	**22,583,066,255**	**67,423,530,247**

3. FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest on demand deposits	6,219,078	1,370,792
Interest on time deposits	64,273,477	164,584,783
Total	**70,492,555**	**165,955,575**

4. FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Loan interest expenses	3,712,016,606	3,766,726,147
Interest expense on business cooperation capital	-	312,531,494
Total	**3,712,016,606**	**4,079,257,641**

5. SELLING EXPENSES

	Current period	Previous period
	VND	VND
Salaries	-	179,919,678
Cost of sales brokerage services	907,054,580	1,751,902,005
Outsourced service costs	103,029,932	-
Total	**1,010,084,512**	**1,931,821,683**

6. GENERAL ADMINISTRATION EXPENSES

	Current period	Previous period
	VND	VND
Salaries	3,771,453,417	1,825,311,780
Materials, office supplies	67,646,824	40,564,293
Depreciation	559,670,092	556,735,494
Taxes, fees and duties	-	6,000,000
Outsourced service costs	952,228,152	1,023,680,211
Other expenses paid by cash	160,839,229	142,288,623
Total	**5,511,837,714**	**3,594,580,401**

7. OTHER INCOME

	Current period	Previous period
	VND	VND
Charges for transfer consulting services.	207,272,727	2,060,000,000
Income resulting from customers failing to fulfill their deposit agreements.	-	109,000,000
Other income	614,991,270	345,024,978
Total	**822,263,997**	**2,514,024,978**

8. OTHER EXPENSES

	Current period	Previous period
	VND	VND
Other expenses	214,509,933	526,136,607
Total	**214,509,933**	**526,136,607**

9. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Profit before tax	**6,802,726,926**	**1,175,242,276**
Adjustments to increase profit before tax	**651,297,763**	**2,746,385,845**
+ Non-deductible expenses	214,509,933	228,717,665
+ Interest expenses are not deductible	436,787,830	2,517,668,180
Taxable income	**7,454,024,689**	**3,921,628,121**
Tax rate	20%	20%
Current corporate income tax expenses	**1,490,804,938**	**784,325,624**

10. EARNINGS PER SHARE

	Current year	Previous year
	VND	VND
Profit after corporate income tax	**5,311,921,988**	**390,916,652**
Increasing or (decreasing) adjustments	**-**	**(4,962,212)**
- Reductions (allocated to the reward and welfare fund)	-	(4,962,212)
Profit allocated to shareholders owning common shares	**5,311,921,988**	**385,954,440**
Weighted average of outstanding common shares during the year	*18,621,647*	*18,059,832*
Earnings per share	**285**	**21**

11. DILUTED EARNINGS PER SHARE

	Current period	Previous period
	VND	VND
Profit allocated to shareholders owning common shares	5,311,921,988	385,954,440
Profit attributable to ordinary equity holders after the adjustment of the diluted factors from temporary deductible differences	**5,311,921,988**	**385,954,440**
Weighted average of outstanding common shares during the year	*18,621,647*	*18,059,832*
Weighted average of outstanding common shares will be converted	-	*1,444,667*
Weighted average of outstanding common shares during the year after adjusting diluted factors	**18,621,647**	**19,504,499**
Diluted earnings per share	**285**	**20**

12. EXPENSES BY NATURE

	Current period	Previous period
	VND	VND
Expenses by nature		
Raw materials, materials expenses	67,646,824	40,564,293
Wage expenses	4,751,025,533	4,806,648,872
Depreciation and amortization expenses	845,957,158	822,216,828
Outsourcing services expenses	24,767,420,054	32,262,036,223
Other expenses	160,839,229	148,288,623
Total	**30,592,888,798**	**38,079,754,839**

VII. OTHER INFORMATION

1. INFORMATION ABOUT RELATED PARTIES

1.1 Related parties

Related party	Relationship
Investco Construction Materials Trading Joint Stock Company - DTA	Other investments
Cong Minh Real Estate Build Tourist Company Limited	The same executive (Mr. Tran Duc Loi)
Mr. Tran Duc Loi	Chairman
Mrs. Pham Thi Kim Xuan	Member of BOD - General Director
Mr. Tran Kiet Phat	Member of BOD
Ms. Hoang Thi Thu Ha	Member of BOD
Mr. Tran Minh Ngoc	Member of BOD

1.2 Transactions with related parties

During the perious, the Company had following transactions with related parties:

	Current period VND	Previous period VND
Investco Construction Materials Trading Joint Stock Company - DTA		
Providing services	24,000,000	36,000,000
Receive service	-	11,024,259,259

Related party balances at the balance sheet date were as follows:

	Closing Balance VND	Opening Balance VND
Investco Construction Materials Trading Joint Stock Company - DTA		
Advances to suppliers	6,362,644,625	1,159,614,427
Prepayments from customers	473,600,000	-
Other payables	36,245,000,000	-
Cong Minh Real Estate Build Tourist Company Limited		
Trade payables	61,434,995	61,434,995

Income of the Board of Directors, Executive Board, and Supervisory Board

Full name	Position	Current period VND	Previous period VND
Mr. Tran Duc Loi	Chairman	633,207,692	782,923,076
Mrs. Pham Thi Kim Xuan	Member of BOD - General Director	581,400,000	675,644,793
Mr. Tran Kiet Phat	Member of BOD	30,000,000	30,000,000
Mrs. Hoang Thi Thu Ha	Member of BOD	30,000,000	30,000,000
Mr. Tran Minh Ngoc	Member of BOD	30,000,000	30,000,000
Mr. Nguyen Huu Nghia	Head of the Supervisory Board	286,859,188	216,000,000
Ms. Ngo Le Cam Tien	Member	18,000,000	18,000,000
Mr. Cung Van Tu	Member	18,000,000	18,000,000
Total		**1,627,466,880**	**1,800,567,869**

2. PRESENT ASSETS, REVENUE, AND BUSINESS RESULTS BY SECTORS

The Company's Board of Directors determined that the Company's management decisions are primarily based on the types of products and services the Company provides, rather than on the geographical areas where the Company provides those products and services. Therefore, the Company only presents its core report by business sector.

For the accounting period ended 30 June 2026

Items	Real estate business VNĐ	Real estate rental revenue and other revenue VNĐ	Total VNĐ
Net revenue	35,801,510,602	3,139,974,792	38,941,485,394
Cost of goods sold	22,079,753,007	503,313,248	22,583,066,255
Profits from business activities	**13,721,757,595**	**2,636,661,544**	**16,358,419,139**
Selling expense and General and administration expenses			6,521,922,226
Financial profit			(3,641,524,051)
Profits from business activities			6,194,972,862
Profit from other activities			607,754,064
Total profit before tax			**6,802,726,926**
Segment assets			**643,815,211,546**
Segment liabilities			**433,996,590,090**

For the accounting period ended 30 June 2025

Item	Real estate business	Real estate rental revenue and other revenue	Total
	VNĐ	VNĐ	VNĐ
Net revenue	73,960,701,360	2,089,886,942	76,050,588,302
Cost of goods sold	65,777,780,532	1,645,749,715	67,423,530,247
Profits from business activities	**8,182,920,828**	**444,137,227**	**8,627,058,055**
Selling expense and General and administration expenses			5,526,402,084
Financial profit			(3,913,302,066)
Profits from business activities			**(812,646,095)**
Profit from other activities			1,987,888,371
Total profit before tax			**1,175,242,276**
Segment assets			**603,444,294,355**
Segment liabilities			**398,740,204,507**

3. POTENTIAL DEBTS AND COMMITMENTS

With respect to the dispute disclosed in Note V.13(*), according to the statement of claim, Tan Tien Construction Trading Consulting Joint Stock Company has claimed against the Company for payment of VND 31,425,115,509 and late payment interest arising under the construction contract.

As at 30 June 2026, the case was still being considered by the competent court. As the parties were in the process of reconciling the relevant amounts and had not yet reached a final agreement on the figures and the actual volume of work completed, the Company did not have sufficient basis to recognize any financial obligations arising from the counterparty's claim. The Company continues to closely monitor the progress of the case and will recognize the relevant obligations when a final court judgment is issued or pursuant to a settlement agreement reached between the parties.

The Board of General Directors considers that there is currently insufficient basis to reliably determine the Company's payment obligation in respect of the aforementioned late payment interest. Accordingly, the Company has not recognized the related expense in the financial statements as at 30 June 2026. The Company will recognize any obligations arising when an effective judgment is issued by the competent authority or when an official agreement is reached between the parties.

In addition to the matter mentioned above, the Board of General Directors considers that the Company has no other material contingent liabilities or commitments that require disclosure in the financial statements as at 30 June 2026.

4. INFORMATION ON GOING CONCERN

The Board of Management and General Directors affirm that the Company is operating on a going concern basis and will continue its normal business operations in the foreseeable future. The Company has neither the intention nor is it subject to any decisions by regulatory authorities that would require it to cease operations or significantly reduce the scale of its activities at the date of preparation of the financial statements.

5. EVENTS AFFECTING THE FINANCIAL STATEMENTS

The financial statements are prepared in accordance with Circular No. 99/2025/TT/BTC dated 27 October 2025, of the Ministry of Finance and related guiding legal documents. This does not apply to determining the enterprise's tax obligations to the State budget within the scope of Article 1 of Circular No. 99/2025/TT/BTC dated 27 October 2025. The figures for taxes payable to the State may be assessed and interpreted in various ways, and these figures may change depending on the assessment and decisions of the tax audit authority after the financial reporting period.

6. EVENTS AFTER THE REPORTING PERIOD

No significant events have occurred since the end of the financial period that would require adjustments or disclosures in the financial statements.

7. OTHER MATTER

According to Resolution No. 06/6/2026/NQ-ĐHĐCĐ dated 23 June 2026, the General Meeting of Shareholders approved the plan to increase charter capital from undistributed after-tax profits. Accordingly, the Company has completed the procedures to increase charter capital from VND 180,598,320,000 to VND 195,044,990,000. As of the date of the financial statement, the Company is carrying out the procedure to adjust the Business Registration Certificate at the Ho Chi Minh City Department of Finance to record the increased charter capital.

In addition to the above, the Board of Directors believes that the Company has no other material issues that need to be presented in the Financial Statements as of June 30, 2026.

8. COMPARISON INFORMATION

The comparative figures are those from the audited 2025 Annual Financial Statements ending 31 December 2025, and the reviewed interim financial statements for the six-month accounting period ending 30 June 2025, by Moore AISC Auditing and Informatics Services Company Limited.

Certain comparative figures in the financial statements for the six-month accounting period ended 30 June 2025 have been reclassified to conform with the guidance of the prevailing Vietnamese Accounting Regime for Enterprises. The effects of such reclassification are as follows::

Item	Codes	Previous period Number presented	Previous period Restated number	Difference
		VNĐ	VNĐ	VNĐ
In the Income Statement				
Item "Basic earnings per share"	70	22	21	(1)

Approved, 14 August 2026

Preparer	Chief Accountant	Legal Representative
LE PHAM ANH THU	VO THI LUYNH DA	PHAM THI KIM XUAN