HACISCO JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness**
No: 32/2026/CBTT-HAS	*Hanoi, August 28th, 2026*

PERIODIC INFORMATION DISCLOSURE

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

Name of company	: **HACISCO Joint Stock Company**
Stock symbol	: **HAS**
Address of headoffice	: No. 51 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi
Telephone number	: 0243.858.3792
Fax	: 243.858.5563

Information disclosure content:

Reviewed Consolidated Financial Statements for the first 6 months of 2026

This information was published on the Company's website on August 28th, 2026, at the following link: https://has.vn/cong-bo-thong-tin

We hereby commit that the information disclosed above is true and accurate, and we accept full legal responsibility for the content of the disclosed information.

HACISCO JOINT STOCK COMPANY
PERSON RESPONSIBLE FOR INFORMATION DISCLOSURE

M.S.D.N: 0101116096 C.T.C.P. CÔNG TY CỔ PHẦN HACISCO Q. THANH XUÂN - TP. HÀ NỘI

Quynh

Quynh, Pham Thuy

Recipients:
- SSC, HOSE (for reporting);
- Members of the BoDs, Supervisory Board;
- Secretary (for filing).

CÔNG TY CỔ PHẦN HACISCO

Digitally signed by CÔNG TY CỔ PHẦN HACISCO
DN: C=VN, S=HÀ NỘI, L=Quận Thanh Xuân, CN=CÔNG TY CỔ PHẦN HACISCO, OID.0.9.2342.19200300.100.1.1=MST:0101116096
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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

HACISCO JOINT STOCK COMPANY

For the period from 01 January 2026 to 30 June 2026

(reviewed)

WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Hacisco Joint Stock Company ("the Company") presents its report and the Company's and its subsidiaries' Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

COMPANY

Hacisco Joint Stock Company, formerly known as Hanoi Post and Telecommunications Construction Joint Stock Company (HACISCO), was converted from a state-owned enterprise under Decision No. 950/QĐ-TCCB dated 13 October 2000 issued by the Director General of the General Department of Posts. The Company operates under Business Registration Certificate No. 0101116096 issued by the Department of Planning and Investment (now the Department of Finance) of Hanoi City, initially registered on 22 January 2001 and amended for the 22nd time on 24 September 2024.

The Company's head office is located at: 51 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the accounting period and to the reporting date are:

Board of Directors:

Mr. Nguyen Hoai Nam	Chairman	
Mr. Nguyen Duy Nghiem	Vice Chairman	
Mr. Do Thai Tung	Member	(Appointed on April 29, 2026)
Mr. Tran Van Long	Member	(Appointed on April 29, 2026)
Mr. Nguyen Thanh Binh	Member	(Appointed on April 29, 2026)
Mr. Nguyen Thanh Hai	Member	
Mr. Pham Tran Tho	Independent Member	
Mr. Dinh Tien Vinh	Vice Chairman	(Resigned on April 29, 2026)

Board of Management:

Mr. Tran Van Long	General Director
Mr. Nguyen Thanh Hai	Deputy General Director
Mrs. Nguyen Thi Cam Anh	Chief Accountant

Board of Supervision:

Ms. Pham Thi Thanh Lan	Head of the Board	(Appointed on April 29, 2026)
	Member	(Resigned on April 29, 2026)
Mr. Pham Dinh Thang	Head of the Board	(Resigned on April 29, 2026)
	Member	(Appointed on April 29, 2026)
Ms. Nguyen Thu Hoai	Member	(Appointed on April 29, 2026)
Ms. Phan Thi Lan Huong	Member	(Resigned on April 29, 2026)

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and until the preparation of Interim Separate Financial Statements are Mr. Nguyen Hoai Nam - Chairman of the Board of Directors and Mr. Tran Van Long - General Director.

The legal representative of the Company responsible for signing these separate financial statements is Mr. Tran Van Long - General Director.

AUDITORS

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

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

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

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or fraud;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare and present the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated 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 accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the prevailing regulations of the State. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that Interim Consolidated Financial Statements give a true and fair view of the financial position as at 30 June 2026, its operating results and cash flows for the period from 01/01/2026 to 30/06/2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Consolidated Financial Statements.

Other commitments

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

On behalf of the Board of Management

CÔNG TY CỔ PHẦN HACISCO

Tran Van Long
Legal Representative

Approved, 27 August 2026

No: 280826.029/BCTC.KT7

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: The Shareholders, the Board of Directors and the Board of Management
Hacisco Joint Stock Company

We have reviewed the Interim Consolidated Financial Statements of Hacisco Joint Stock Company prepared on 27 August 2026 from pages 05 to 44, including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash Flows, Notes to the Interim Consolidated Financial Statements for the six-month accounting period ended on the same date.

Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Interim Consolidated Financial Statements of the Company that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements, and for such internal control as management determines is necessary to enable the preparation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

Auditor's Conclusion

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

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Cat Thi Ha
Deputy General Director
Registered Auditor
No. 0725-2023-002-1
Hanoi, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**118,688,688,746**	**149,806,182,331**
110	**I. Cash and cash equivalents**	**03**	**1,932,384,386**	**2,945,549,312**
111	1. Cash		1,932,384,386	2,945,549,312
120	**II. Short-term investments**	**04**	**383,925,537**	**298,543,187**
121	1. Trading securities		1,120,316,007	1,120,316,007
122	2. Allowance for decline in value of trading securities		(813,390,470)	(821,772,820)
123	3. Short-term held-to-maturity investments		77,000,000	-
130	**III. Short-term receivables**		**96,949,347,389**	**115,895,290,541**
131	1. Short-term trade receivables	05	56,650,555,044	74,772,830,358
132	2. Short-term prepayments to suppliers	06	4,170,785,863	5,175,433,172
135	3. Other short-term receivables	07	37,636,602,008	37,455,622,537
136	4. Allowance for short-term doubtful debts		(1,508,595,526)	(1,508,595,526)
140	**IV. Inventories**	**09**	**19,401,175,049**	**29,875,887,189**
141	1. Inventories		19,401,175,049	29,875,887,189
160	**V. Other short-term assets**		**21,856,385**	**790,912,102**
162	1. Deductible VAT		21,836,465	790,892,182
163	2. Short-term taxes and other receivables from State budget	18	19,920	19,920
200	**B. NON-CURRENT ASSETS**		**21,243,904,532**	**21,942,050,599**
220	**I. Fixed assets**		**745,772,883**	**927,530,078**
221	1. Tangible fixed assets	11	745,772,883	927,530,078
222	*- Historical cost*		*7,952,689,414*	*7,952,689,414*
223	*- Accumulated depreciation*		*(7,206,916,531)*	*(7,025,159,336)*
227	2. Intangible fixed assets	12	-	-
228	*- Historical cost*		*242,000,000*	*242,000,000*
229	*- Accumulated amortization*		*(242,000,000)*	*(242,000,000)*
240	**II. Investment properties**	**13**	**11,673,341,158**	**12,081,843,690**
241	- Historical cost		23,731,717,486	23,731,717,486
242	- Accumulated depreciation (*)		(12,058,376,328)	(11,649,873,796)
250	**I. Long-term assets in progress**	**10**	**525,000,000**	**525,000,000**
252	1. Construction in progress		525,000,000	525,000,000
260	**IV. Long-term investments**	**04**	**7,970,435,110**	**7,970,435,110**
263	1. Equity investments in other entities		8,110,035,110	8,110,035,110
264	2. Allowance for long-term impairment of other investments (*)		(139,600,000)	(139,600,000)
270	**V. Other long-term assets**		**329,355,381**	**437,241,721**
271	1. Long-term deferred expenses	14	329,355,381	437,241,721
280	**TOTAL ASSETS**		**139,932,593,278**	**171,748,232,930**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**16,156,852,743**	**47,772,218,265**
310	**I. Current Liabilities**		**15,625,564,093**	**46,907,929,615**
311	1. Short-term trade payables	16	8,554,318,830	12,358,742,481
312	2. Short-term prepayments from customers		-	1,238,776,620
313	3. Dividend and profit payables	17	8,063,877	8,063,877
314	4. Short-term taxes and other payables to State budget	18	473,753,025	323,691,014
315	5. Payables to employees		55,067,731	396,813,965
316	6. Short-term accrued expenses	19	853,940,406	858,300,742
319	7. Short-term unearned revenue	21	139,458,840	362,320,481
320	8. Other short-term payables	20	4,031,691,270	4,724,124,982
321	9. Short-term borrowings and finance lease liabilities	15	1,508,617,391	26,636,442,730
323	10. Bonus and welfare fund		652,723	652,723
330	**II. Non-current liabilities**		**531,288,650**	**864,288,650**
338	1. Other long-term payables	20	531,288,650	531,288,650
339	2. Long-term borrowings and finance lease liabilities	15	-	333,000,000
400	**D. OWNER'S EQUITY**	**22**	**123,775,740,535**	**123,976,014,665**
411	1. Contributed capital		80,000,000,000	80,000,000,000
411a	*Ordinary shares with voting rights*		*80,000,000,000*	*80,000,000,000*
412	2. Share Premium		57,131,343,889	57,131,343,889
415	3. Repurchased own shares		(2,511,165,126)	(2,511,165,126)
418	4. Development and investment funds		3,831,910,832	3,831,910,832
420	5. Retained earnings		(14,676,349,060)	(14,476,074,930)
420a	*Retained earnings accumulated to previous*		*(14,476,074,930)*	*(10,783,038,320)*
420b	*Retained earnings of the current period*		*(200,274,130)*	*(3,693,036,610)*
430	**TOTAL CAPITAL**		**139,932,593,278**	**171,748,232,930**

Approved, 27 August 2026

Preparer	Chief Accountan	Legal Representative
Dang Thi Cam Thi	Phan Thi Cam Anh	Tran Van Long

M.S.D.N: 0101116096 C.T.C.P CÔNG TY CỔ PHẦN HACISCO THANH XUÂN - TP. HÀ NỘI

INTERIM CONSOLIDATED STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**24**	**24,842,306,252**	**15,844,568,055**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**24,842,306,252**	**15,844,568,055**
11	**4. Cost of goods sold**	**25**	**20,776,224,006**	**11,692,606,261**
20	**5. Gross profit from sales of goods and provision of services**		**4,066,082,246**	**4,151,961,794**
22	7. Financial income	26	88,284,273	282,748,558
23	8. Financial expenses	27	297,176,178	259,642,809
24	*In which: Interest expenses*		*305,332,187*	*385,496,549*
25	9. Selling expenses		-	-
26	10. General and administrative expenses	28	4,093,321,868	4,439,387,786
30	**12. Net profit from operating activities**		**(236,131,527)**	**(264,320,243)**
31	13. Other income		37,278,003	3
32	14. Other expenses		1,420,606	2
40	**15. Other profit**		**35,857,397**	**1**
50	**16. Total accounting profit before tax**		**(200,274,130)**	**(264,320,242)**
51	17. Current corporate income tax expense	29	-	5,802,000
52	18. Deferred corporate income tax expense		-	-
60	**19. Profit after corporate income tax**		**(200,274,130)**	**(270,122,242)**
61	**20. Profit after tax attributable to owners of the parent**		**(200,274,130)**	**(270,122,242)**
62	**21. Profit after tax attributable to non-controlling interest**		-	-
70	**22. Basic earnings per share**	**30**	**(26)**	**(35)**

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
Dang Thi Cam Thi	Phan Thi Cam Anh	Tran Van Long

M.S.D.N: 0101116... C.T.C.P ★ CÔNG TY CỔ PHẦN HACISCO ★ Q. THANH XUÂN - TP. HÀ NỘI

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1 Profit before tax***		***(200,274,130)***	***(264,320,242)***
	2. Adjustments for		***798,925,291***	***744,999,925***
02	- Depreciation and amortization of fixed assets and		590,259,727	773,592,777
03	- Allowances and provisions		(8,382,350)	(131,340,843)
05	- Gains / losses from investment and financial		(88,284,273)	(282,748,558)
06	- Interest expense		305,332,187	385,496,549
08	***3. Operating profit before changes in working capital***		***598,651,161***	***480,679,683***
09	- Increase/ decrease in receivables		19,714,998,869	3,010,487,260
10	- Increase/ decrease in inventories		10,474,712,140	(3,444,712,065)
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(6,071,946,922)	6,342,484,203
12	- Increase /decrease in deferred expenses		107,886,340	(390,029,124)
13	- Increase/ decrease in trading securities		-	(268,726,457)
14	- Interest paid		(318,345,064)	(385,496,549)
15	- Corporate income tax paid		(69,580,384)	(73,913,541)
17	- Other payments on operating activities		-	(5,700,000)
20	***Net cash flow from operating activities***		***24,436,376,140***	***5,265,073,410***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
23	1. Loans and purchase of debt instruments from		(77,000,000)	(2,171,030,514)
26	2. Proceeds from equity investment in other entities		-	244,040,372
27	3. Interest, dividends and profits received		88,284,273	38,708,186
30	***Net cash flow from investing activities***		***11,284,273***	***(1,888,281,956)***

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		803,617,391	5,904,828,070
34	2. Repayment of principal		(26,264,442,730)	(9,212,011,814)
40	***Net cash flow from financing activities***		***(25,460,825,339)***	***(3,307,183,744)***
50	**Net cash flows in the period**		**(1,013,164,926)**	**69,607,710**
60	**Cash and cash equivalents at the beginning of the period**		**2,945,549,312**	**3,141,626,548**
70	**Cash and cash equivalents at the end of the period**	**03**	**1,932,384,386**	**3,211,234,258**

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
Dang Thi Cam Thi	Phan Thi Cam Anh	Tran Van Long

M.S.D.N: ... C.T.C.P
CÔNG TY
CỔ PHẦN
HACISCO
THANH XUÂN - TP. HÀ NỘI

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION

1.1. Form of ownership

Hacisco Joint Stock Company, formerly named Hanoi Post and Telecommunications Construction Joint Stock Company (abbreviated as HACISCO), was converted from a state-owned enterprise pursuant to Decision No. 950/QĐ-TCCB dated October 13, 2000, issued by the Director General of the General Department of Posts and Telecommunications. The Company operates under Business Registration Certificate No. 0101116096, issued by the Department of Planning and Investment (now the Department of Finance) of Hanoi City, initially registered on January 22, 2001, and amended for the 22nd time on September 24, 2024.

The Company's head office is located at: 51 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi City.

Charter capital of the Company is: VND 80,000,000,000; equivalent 8,000,000 shares, par value of one share is VND 10,000.

The number of employees of the Parent Company and its subsidiaries as at 30 June 2026 was: 38 people (as at 01 January 2026: 47 people).

1.2. Business field

- Trading and construction activities.

1.3. Business activities

Main business activities of the Company include:

- Construction of other civil engineering works. Details: Construction of industrial works (excluding buildings, such as oil refineries and chemical plants); construction of water works (such as waterways, ports and harbor facilities, river works, cruise ports, sluices, dams and dykes, etc.); construction of tunnels; and other non-building construction works (such as outdoor sports facilities);
- Construction of utility works;
- Wholesale of computers, computer peripheral equipment and software;
- Construction of railway and road works;
- Specialized design activities. Details: Interior decoration;
- Electrical system installation;
- Completion of construction works;
- Site preparation;
- Construction of residential and non-residential buildings;
- Support activities for land transport, including operation and management of roads, bridges, tunnels, car parks or garages, bicycle and motorcycle parking areas;
- Wholesale of other machinery, equipment and spare parts. Details: Wholesale of electrical machinery, equipment and electrical materials (generators, electric motors, electrical wires and other equipment used in electrical circuits);
- Architectural and related technical consultancy activities. Details:
  + Consultancy on surveying, supervision, appraisal, project preparation and cost estimation for postal and
  + Consultancy on design and construction of civil engineering and transportation works;
  + Consultancy on design and construction of postal and telecommunications works;
  + Management and supervision of construction works in the fields of civil engineering, industrial construction and telecommunications;
- Other business support service activities not elsewhere classified. Details: Import and export of goods traded by the Company (goods permitted by the State).

1.4. Normal business and production cycle

- For trading and service activities, the operating cycle is less than 12 months;
- For construction activities, the operating cycle depends on the construction period of each project as stipulated in the contracts entered into between the Company and the investors.

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

During the first six months of 2026, the Company's revenue from sales and provision of services amounted to VND 24,842 million, representing an increase of 56.79% compared to the same period of the previous year. This increase was mainly attributable to the Company's completion of the final settlement of Contract No. 0610/2022/HĐCĐ/TXHP-LD(HCC&PME) for the Package: Supply and Installation of Mechanical and Electrical Systems – Project: Investment and Construction of Social Housing at No. 39 Luong Khanh Thien with Hai Phong Rolling Stock Joint Stock Company; and the recognition of the payment volume for the third and fourth installments under Contract No. 03/2025/HĐKT/LC-HACISCO for the Project: Tuyen Son Residential and Service Area – Package: Renovation and Improvement of Technical Infrastructure and Landscape of the Low-rise Residential Area with Landcom Investment Joint Stock Company, among others. However, cost of goods sold increased by 77.69%, resulting in a slight decrease of 2.07% in gross profit to VND 4.07 billion. Accordingly, the Company recorded a loss for the period of VND 200.27 million in the first six months of 2026, representing a decrease of 25.86% compared to the same period of the previous year.

1.6. Group structure

- The Group's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30 June 2026 include:

Name of Company	Address	Proportion of ownership	Proportion of voting rights	Principal activities
Hacisco 1 One Member Company Limited	Hanoi	100%	100%	Construction
Hacisco 8 One Member Company Limited	Hanoi	100%	100%	Construction

2. ACCOUNTING REGULATIONS AND POLICIES APPLIED BY THE COMPANY

2.1. Accounting period and accounting currency

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

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, and Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance, as amended and supplemented by Circular No. 43/2026/TT-BTC dated 20 April 2026 on amendments and supplements to certain provisions of Circular No. 202/2014/TT-BTC providing guidance on the methods of preparation and presentation of consolidated financial statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from January 01, 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details of the reclassification of comparative information are disclosed in the Notes 36 to these Interim Consolidated Financial Statements.

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

The Company's Interim Consolidated Financial Statements are prepared by consolidating the Company's separate financial statements with the financial statements of its subsidiaries over which the Company exercises control (the "Subsidiaries"), for the accounting period from 1 January 2026 to 30 June 2026.

Control right is achieved when the Company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

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

Balances, income and expenses, including unrealized profits or losses arising from intra-group transactions, are fully eliminated on consolidation.

2.5. Accounting estimates

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

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:
- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimate the percentage of completion of revenue;
- Estimated cost of goods sold of construction agreement;
- Estimated income tax.

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

2.6. Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

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

2.7. Cash

Cash comprises cash on hand and demand deposits at banks.

2.8. Financial investments

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

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

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

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

2.9. Receivables

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

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowance for overdue receivables is based on the overdue period or on receivables that are not yet due but the debtor is in bankruptcy, undergoing dissolution procedures, missing, fleeing, or the expected level of loss that may arise.

2.10. Inventories

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

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

The cost of inventories is determined using the specific identification method.

Method for valuation of work in process at the end of the period: Work in process costs are accumulated for each unfinished construction project or project for which revenue has not yet been recognized, corresponding to the volume of work in progress at the end of the period.

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

2.11. Fixed assets

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

Subsequent measurement after initial recognition

If these costs increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard level of performance, such costs are capitalized as an additional cost of the tangible fixed assets.

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

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

- Buildings, structures	05 - 30 years
- Other Machinery, equipment	03 - 06 years
- Vehicles, Transportation equipment	06 - 08 years
- Office equipment and furniture	03 - 05 years
- Management software	03 years

2.12. Investment properties

Investment properties are initially recognised at historical cost.
Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount.
Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures 03 - 50 years

2.13. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14. Operating lease

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

2.15. Deferred expenses

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

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

Types of deferred expenses of the Company include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line over a period not exceeding three years.
- Repair and maintenance expenses for assets comprise costs incurred for the maintenance, replacement, and repair of damages arising during the operation of the assets. Such repair and maintenance expenses are amortized using the straight-line method over a period of two years.

2.16. Payables

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

2.17. Dividend and profit payables

Dividend and profit payables are recognized when the company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the Company according to relevant laws.

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

2.18. Borrowings

Borrowings are monitored separately by each lender, loan agreement and repayment term. Borrowings and debts denominated in foreign currencies are monitored in detail by the original currencies.

2.19. Borrowing costs

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

2.20. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as raw material expenses, labour expenses, etc. which are recorded as operating expenses of the reporting period.

2.21. Deferred revenue

Deferred revenue comprises revenue received in advance, such as amounts received from customers in advance for one or more accounting periods in respect of asset leases, and other unearned revenue, such as revenue corresponding to the value of goods or services or amounts of discounts and rebates granted to customers under customer loyalty programmes.

Deferred revenues are transferred to revenue from sale of goods and provision of services with the amount corresponding to each accounting period.

2.22. Owner's equity

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

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

Repurchased own shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Repurchased own shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

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

2.23. Revenue

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

Revenue from provision of services:

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

Revenue from construction contracts:

- Where a construction contract provides that the contractor is paid based on the value of work performed, when the outcome of the construction contract can be reliably determined and is confirmed by the customer, revenue and related costs are recognized in proportion to the portion of work completed and confirmed by the customer during the period, as reflected in the invoices issued.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the Company shall be recognised when the two conditions are satisfied:

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

Dividend and profit distributions will be recognised when the Company is entitled to receive dividends or profits from its capital contributions.

2.24. Cost of services provided

The cost of services provided represents the total costs incurred for services provided to customers during the period, which are recognised in accordance with the revenue recognised during the period and in compliance with the prudence principle.

2.25. Financial expenses

Items recorded as financial expenses comprise:

- Interest expenses on borrowings and borrowing costs;
- Allowance for decline in value of trading securities and allowance for investment losses in other entities.

The above items are recorded at the total amount arising during the period, without offsetting against financial

2.26. Corporate income tax

a) Current corporate income tax expenses

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

b) Current corporate income tax rate

The Company is subject to the corporate income tax rate of 20% for its production and business activities for the period from 01/01/2026 to 30/06/2026.

2.27. Earnings per share

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

2.28. Related Parties

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

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

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

2.29. Segment information

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

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

3. CASH

	Ending balance	Beginning balance
	VND	VND
Cash on hand	997,776,258	1,009,664,436
Demand deposits	934,608,128	1,935,884,876
	1,932,384,386	**2,945,549,312**

Detailed information on demand deposits as at 30 June 2026 as follows:

	Currency	Value
		VND
Demand deposits		
- Tien Phong Commercial Joint Stock Bank	VND	553,897,332
- Saigon - Hanoi Commercial Joint Stock Bank	VND	104,881,019
- Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	162,027,273
- Others	VND	113,802,504
		934,608,128

4. FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
- Loan receivables	77,000,000	77,000,000	-	-	-	-
Do Minh Hung	*77,000,000*	*77,000,000*	-	-	-	-
	77,000,000	**77,000,000**	-	-	-	-

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Loan receiables:

	Contract No	Currency	Purpose of borrowing	Interest Rate	Maturity date	Security	Ending balance VND	Beginning balance VND
							-	-
Related parties								
Others							**77,000,000**	-
- Do Minh Hung	Contract No. 20260521/HAS-HĐCVT	VND	To be used for the construction of the Fixed Broadband Network Infrastructure Investment Project in Hanoi in 2023	12.00%	6 months	Unsecured	77,000,000	-
							77,000,000	-

b) Trading securities

	Stock Code	Ending balance			Beginning balance		
		Original cost VND	Fair value VND	Allowance VND	Original cost VND	Fair value VND	Allowance VND
- Investment in stock		1,120,316,007	213,154,300	(813,390,470)	1,120,316,007	204,654,150	(821,772,820)
Shares of Development Investment Construction Number 2 Joint Stock Company (*)	*DC2*	*266,548,650*	*110,048,000*	*(156,500,650)*	*266,548,650*	*111,767,500*	*(154,781,150)*
Shares of The Vietnam National General Export - Import Joint Stock Corporation (**)	*TH1*	*417,351,899*	*54,567,000*	*(362,784,899)*	*417,351,899*	*30,282,750*	*(387,069,149)*
Viet Trung Nam Investment and Development Joint Stock Company (**)	*VHG*	*249,382,673*	*31,200,000*	*(218,182,673)*	*249,382,673*	*37,830,000*	*(211,552,673)*
Shares of Alphanam Investment Joint Stock Company	*ALP*	*94,093,403*	-	-	*94,093,403*	-	-
Shares of Vietnam Joint Stock Commercial Bank for Industry and Trade (*)	*CTG*	*153,134*	*475,300*	-	*153,134*	*357,500*	-
Shares of Truong Thanh Furniture Corporation (*)	*TTF*	*90,388,199*	*15,876,000*	*(74,512,199)*	*90,388,199*	*23,436,000*	*(66,952,199)*
Shares of VTC Telecommunications Joint Stock Company (*)	*VTC*	*2,398,049*	*988,000*	*(1,410,049)*	*2,398,049*	*980,400*	*(1,417,649)*
		1,120,316,007	**213,154,300**	**(813,390,470)**	**1,120,316,007**	**204,654,150**	**(821,772,820)**

(*) The fair value of trading securities is determined based on the closing prices of these securities on HNX and HOSE as at 31 December 2025 and 30 June 2026.
(**) The fair value of UpCom shares with infrequent transactions during the period is the average trading price over the latest 30 days up to the end of the reporting period (applied in accordance with Circular No. 48/2019/TT-BTC).

For the shares of Alphanam Investment Joint Stock Company, which have been delisted from the stock exchange, there is currently no guidance on determining the fair value of this security. The Company assesses and estimates the provision based on the latest available financial statements of the investee company as of the provision recognition date.

c) Equity investments in other entities

	Stock Code	Ending balance			Beginning balance		
		Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Investments in other entities		8,110,035,110	32,542,570,493	(139,600,000)	8,110,035,110	36,105,907,173	(139,600,000)
- *Hanoi Post Investment Development and Consulting Joint Stock Company*		*250,375,110*	*250,375,110*	-	*250,375,110*	*250,375,110*	-
- *Vietnam Telephone Directory and Yellow Pages Joint Stock Company No. 1*		*188,400,000*	*188,400,000*	-	*188,400,000*	*188,400,000*	-
- *Haiphong Postal Construction Joint Stock Company*		*139,600,000*	-	*(139,600,000)*	*139,600,000*	-	*(139,600,000)*
- *Vietnam Post Express Joint Stock Corporation (*)*		*7,531,660,000*	*32,103,795,383*	-	*7,531,660,000*	*35,667,132,063*	-
		8,110,035,110	**32,542,570,493**	**(139,600,000)**	**8,110,035,110**	**36,105,907,173**	**(139,600,000)**

(*) The fair value of these investments is determined based on the closing prices of these securities on HNX and HOSE as at 31 December 2025 and 30 June 2026.
The Company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and Vietnamese Corporate Accounting System have not provided specific guidance on the determination of fair value.

Detailed information on investees as at 30/06/2026:

Name of investee	Place of incorporation and operation	Number of shares	Book value	Principal business activities
Other entities				
- Hanoi Post Investment Development and Consulting Joint Stock Company	Ha Noi	20,000	250,375,110	Consultancy and design of telecommunications and information technology infrastructure
- Vietnam Telephone Directory and Yellow Pages Joint Stock Company No. 1	Ha Noi	15,000	188,400,000	Yearbooks, Directories and Yellow Pages
- Vietnam Post Express Joint Stock Corporation	Ha Noi	1,726,971	7,531,660,000	Domestic and international express delivery services
- Haiphong Postal Construction Joint Stock Company (**)	Ha Noi	13,560	139,600,000	Construction activities

(**) As at 30/06/2026, Hacisco Joint Stock Company recorded an investment in Haiphong Postal Construction Jointstock Company of 13,560 shares, equivalent to VND 139,600,000. As at the date of this report, Haiphong Postal Construction Jointstock Company has ceased operations.

5. SHORT - TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***8,180,416,915***	-	***26,922,322,583***	-
- Vietnam Posts and Telecommunications Group – Provincial and Municipal Telecommunications Companies	-	-	116,943,552	-
- VNPT Net Corporation	2,595,435,544	-	8,149,149,774	-
- Industrial Construction and Manufacturing Joint Stock Company	1,981,003,778	-	3,064,529,720	-
- Landcom Investment Joint Stock Company	3,603,977,593	-	15,591,699,537	-
Others	***48,470,138,129***	***(1,047,689,055)***	***47,850,507,775***	***(1,047,689,055)***
- Victoria Real property management Company Limited	18,504,576,915	-	18,504,576,915	-
- Viettel Network Corporation-A Branch of Viettel Group	6,094,395,833	-	6,116,956,171	-
- Hai Phong Railway Compartment Joint Stock Company	7,223,425,180	-	-	-
- Others suppliers	16,647,740,201	(1,047,689,055)	23,228,974,689	(1,047,689,055)
	56,650,555,044	**(1,047,689,055)**	**74,772,830,358**	**(1,047,689,055)**

6. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	-	-	-	-
Others	***4,170,785,863***	-	***5,175,433,172***	-
- Thang Long Construction Investment - trading Joint Stock Company	500,000,000	-	500,000,000	-
- Tuong Nguyen Services and Construction Investment Joint Stock Company	574,215,329	-	574,215,329	-
- Ha Nam Thinh Technology Company Limited	99,999,999	-	-	-
- Other advances to suppliers	2,996,570,535	-	4,101,217,843	-
	4,170,785,863	-	**5,175,433,172**	-

7. SHORT-TERM OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
- Advances to employees	1,715,733,885	-	1,701,737,883	-
- Collateral and deposits	5,000,000	-	13,000,000	-
- Advances for construction works	33,122,354,665	(460,906,471)	34,344,646,140	(460,906,471)
+ Mr. Phan Thanh Duc	*11,396,519,904*	-	*11,501,877,712*	-
+ Mr. Pham Quang Dung	*5,858,304,835*	-	*5,077,483,380*	-
+ Other people	*15,867,529,926*	*(460,906,471)*	*17,765,285,048*	*(460,906,471)*
- Other receivables	2,793,513,458	-	1,396,238,514	-
	37,636,602,008	**(460,906,471)**	**37,455,622,537**	**(460,906,471)**

	Ending balance		Beginning balance	
In which: Other payables from related parties				
- Mr. Nguyen Thanh Hai	1,363,030,514	-	1,363,030,514	-
	1,363,030,514	-	**1,363,030,514**	-

8. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Total value of receivables and loans that are overdue for payment or not yet due but unlikely to be recoverable				
+ Trade receivables	***1,047,689,055***	-	***1,047,689,055***	-
Hong Ha Construction Development Joint Stock Company	1,047,689,055	-	1,047,689,055	-
+ Other receivables	***460,906,471***	-	***460,906,471***	-
Mr. Hoang Van Loi	460,906,471	-	460,906,471	-
	1,508,595,526	-	**1,508,595,526**	-

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Raw materials and supplies	458,424,272	-	2,345,729,800	-
- Work in progress expenses	18,942,750,777	-	27,530,157,389	-
+ Construction investment project for underground transmission infrastructure in Thanh Hoa Province in 2021	*1,248,962,602*	-	*1,248,962,602*	-
+ Construction project for the underground duct and manhole system serving the undergrounding of 800A Street, Tran Binh Street, Mai Dich Street, Me Tri Thuong – Dong Cam – Dong Me Streets, Hanoi	*3,157,462,278*	-	*3,141,193,772*	-
+ Construction investment project for the expansion of fixed broadband network infrastructure in Hanoi in 2023	*2,123,460,985*	-	*1,998,808,889*	-
+ Supply and installation of the MEP system for the Social Housing Development Project at No. 39 Luong Khanh Thien Street	-	-	*6,783,861,713*	-
+ Construction investment project for the expansion of fixed broadband network infrastructure in Hanoi in 2023 – Package 1	*2,011,680,417*	-	*2,011,680,417*	-
+ Renovation and improvement of technical infrastructure and landscaping of the low-rise residential area of Tuyen Son	*3,136,474,444*	-	*3,281,109,555*	-
+ Other construction projects	*7,264,710,051*	-	*9,064,540,441*	-
	19,401,175,049	-	**29,875,887,189**	-

10. CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	VND	VND	VND	VND
- Construction in progress	***525,000,000***	-	***525,000,000***	-
+ Omega software	60,000,000	-	60,000,000	-
+ Development of an ERP – HMIS – Asset Management software ecosystem	465,000,000	-	465,000,000	-
	525,000,000	-	**525,000,000**	-

11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Fixed assets for management purposes	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	4,279,446,206	1,162,899,665	2,430,707,183	79,636,360	7,952,689,414
Ending balance	**4,279,446,206**	**1,162,899,665**	**2,430,707,183**	**79,636,360**	**7,952,689,414**
Accumulated depreciation					
Beginning balance	3,429,449,041	1,134,825,592	2,381,248,343	79,636,360	7,025,159,336
- Depreciation in the period	109,779,840	22,518,515	49,458,840	-	181,757,195
Ending balance	**3,539,228,881**	**1,157,344,107**	**2,430,707,183**	**79,636,360**	**7,206,916,531**
Net carrying amount					
Beginning balance	849,997,165	28,074,073	49,458,840	-	927,530,078
Ending balance	**740,217,325**	**5,555,558**	**-**	**-**	**745,772,883**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 3,930,470,481.

12. INTANGIBLE FIXED ASSETS

The Company's intangible fixed assets as at 1 January 2026 and 30 June 2026 comprise software with an original cost of VND 242,000,000, which has been fully depreciated and is still in use.

13. INVESTMENT PROPERTIES

Investment properties held for lease

	Buildings and land-use rights	Infrastructure	Total
Historical cost			
Beginning balance	17,270,455,446	6,461,262,040	23,731,717,486
Ending balance	**17,270,455,446**	**6,461,262,040**	**23,731,717,486**
Accumulated depreciation			
Beginning balance	8,942,641,348	2,707,232,448	11,649,873,796
- Depreciation in the	126,851,422	281,651,110	408,502,532
Ending balance	**8,942,641,348**	**2,707,232,448**	**12,058,376,328**
Net carrying amount			
Beginning balance	8,327,814,098	3,754,029,592	12,081,843,690
Ending balance	**8,327,814,098**	**3,754,029,592**	**11,673,341,158**

- The Company's investment properties comprise three floors of the Hacisco apartment building at No. 107 Nguyen Chi Thanh Street, Hanoi, with a total area of 880 m²; four BTS stations (located in Van Chuong, Dong Da, Hanoi; at the Hacisco apartment building at No. 107 Nguyen Chi Thanh Street, Hanoi; at No. 1, Lane 11 Luong Khanh Thien Street, Hoang Mai, Hanoi; and at No. 8B1, Lane 201 Tran Quoc Hoan Street, Cau Giay, Hanoi), of which the BTS stations are equipped with In-Building coverage systems, a telecommunications infrastructure component serving the provision and expansion of mobile coverage within buildings; telecommunications infrastructure projects at No. 93 Duc Giang Street and No. 145 Ho Me Tri Street; and warehouses at No. 51 Vu Trong Phung Street, Thanh Xuan, Hanoi.

- As at June 30, 2026, the investment properties include three floors of the Hacisco apartment building at No. 15, Lane 107 Nguyen Chi Thanh Street, Hanoi, with a total area of 880 m², which are used as collateral to secure a credit facility at Joint Stock Commercial Bank for Investment and Development of Vietnam.
- During the period, revenue generated from investment properties amounted to VND 3,541,434,875, as detailed in Note 24 (the corresponding amount for the first six months of 2025 was VND 3,377,178,189).

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

14. LONG-TERM DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
- Dispatched tools and supplies	114,427,288	76,434,853
- Periodic repair and maintenance expenses of fixed assets	214,928,093	360,806,868
	329,355,381	**437,241,721**

15. BORROWINGS

	Beginning balance VND	During the period Increase VND	 Decrease VND	Ending balance VND
a) Short-term borrowings				
- Short-term borrowings	25,392,442,730	803,617,391	25,392,442,730	803,617,391
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch (1)	22,716,149,213	803,617,391	22,716,149,213	803,617,391
+ Saigon - Hanoi Commercial Joint Stock Bank - Thang Long Branch	2,676,293,517	-	2,676,293,517	-
+ Pham The Huan	500,000,000	-	500,000,000	-
- Current portion of long-term debts	744,000,000	333,000,000	372,000,000	705,000,000
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch (2)	744,000,000	333,000,000	372,000,000	705,000,000
	26,636,442,730	**1,136,617,391**	**26,264,442,730**	**1,508,617,391**
b) Long-term borrowings				
- Long-term borrowings	1,077,000,000	-	372,000,000	705,000,000
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch (2)	1,077,000,000	-	372,000,000	705,000,000
	1,077,000,000	**-**	**372,000,000**	**705,000,000**
Amount due for settlement within 12 months	(744,000,000)	(333,000,000)	(372,000,000)	(705,000,000)
Amount due for settlement after 12 months	**333,000,000**			**-**

Detailed information on Short-term borrowings:
Detailed information on Short–term borrowings from banks and credit institutions is as follows:

	Contract No.	Currency	Interest Rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance VND	Beginning balance VND
								-	-
Related parties								**803,617,391**	**25,892,442,730**
Others									
(1) Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch	Contracts No. 03/2023/336927/HDTD dated 8 December 2023 and No. 01/2025/336927/HDTD dated 8 January 2025	VND	Floating	12 months	According to each debt acknowledgement	Supplementing working capital, guarantees, issuing L/C	(i)	803,617,391	22,466,149,213
	Contract No. 01/2023/8085111/HDTD dated 18 December 2023 and the amendment and supplement document dated 20 May 2025	VND	7.5%	8 months	According to each debt acknowledgement	Supplementing working capital, guarantees, issuing L/C	(i)	-	250,000,000
(2) Saigon - Hanoi Commercial Joint Stock Bank - Thang Long Branch	Contract No. 0030/2025/HDHM-PN/SHB.110600 dated 4 June 2025	VND	Floating	12 months	For each disbursement	Supplementing working capital for construction activities	(ii)	-	2,676,293,517
(3) Pham The Huan	Contract No. 26092025 dated 27 September 2025	VND	10.0%	5 months	According to each debt acknowledgement	For use in production and business activities	Unsecured	-	500,000,000
								803,617,391	**25,392,442,730**

(i) The collateral is the commercial floor areas on the 1st, 2nd and 3rd floors of the Hacisco Building at No. 15, Alley 107 Nguyen Chi Thanh Street, Dong Da District, Hanoi;
(ii) The collateral is one 5-seat Toyota Camry car, registration No. 30G-365.97.

Detailed information on Long-term borrowings:
Detailed information on Long–term borrowings from banks and credit institutions is as follows:

	Contract No.	Currency	Interest Rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance VND	Beginning balance VND
								-	-
Related parties									
Others								**705,000,000**	**1,077,000,000**
(4) Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch	Contract No. 01/2023/336927/ HDTD	VND	Floating	48 months	07/06/2027	(a)	(iii)	544,000,000	866,000,000
	Contract No. 02/2023/336927/ HDTD	VND	Floating	48 months	07/06/2027	(b)	(iv)	161,000,000	211,000,000
								705,000,000	**1,077,000,000**
Amount due for settlement within 12 months								(705,000,000)	(744,000,000)
Amount due for settlement after 12 months								-	**333,000,000**

(a) Investment in telecommunications infrastructure and improvement of the quality of telecommunications, cable television and mobile services under the Plaschem Residential, Commercial Services and Office Project at No. 93 Duc Giang, Duc Giang Ward, Long Bien District, Hanoi City (now No. 93 Duc Giang, Viet Hung Ward, Hanoi City);

(b) Investment in telecommunications infrastructure and improvement of the quality of telecommunications, cable television and mobile services under the Thanh Cong Cooperative Residential Area Project

Collateral:

(iii) The collateral comprises assets formed from loan proceeds, owners' equity and other sources of funds, if any, as well as receivables arising from output contracts entered into with telecommunications companies for the project on investment in telecommunications infrastructure and improvement of the quality of telecommunications, cable television and mobile services under the Plaschem Residential, Commercial Services and Office Project at No. 93 Duc Giang, Duc Giang Ward, Long Bien District, Hanoi City (now No. 93 Duc Giang, Viet Hung Ward, Hanoi City).

(iii) The collateral comprises assets formed from loan proceeds, owners' equity and other sources of funds, if any, as well as receivables arising from output contracts entered into with telecommunications companies for the project on investment in telecommunications infrastructure and improvement of the quality of telecommunications, cable television and mobile services under the Thanh Cong Cooperative Residential Area Project.

Borrowings from commercial banks are secured by mortgage agreements entered into with the lenders, and the security interests have been duly registered.

16. SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	-	-
Others	***8,554,318,830***	***12,358,742,481***
- Ha Noi BBC Joint Stock Company	2,071,787,718	5,415,953,614
- Thang Loi Joint Stock Company	-	2,002,616,680
- Payables to other parties	6,482,531,112	4,940,172,187
	8,554,318,830	**12,358,742,481**

17. DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Dividends and profits payable for years prior to 2025	8,063,877	8,063,877
	8,063,877	**8,063,877**

18. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivable	Opening payables	Payables in the period	Actual payments in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Value-added tax	19,920	234,554,378	534,354,860	326,023,432	19,920	442,885,806
- Corporate income tax	-	69,580,384	-	69,580,384	-	-
- Personal income tax	-	19,556,252	95,698,902	84,387,935	-	30,867,219
- Land tax and land rental	-	-	803,617,391	803,617,391	-	-
- Fees, charges and other payables	-	-	1,420,441	1,420,441	-	-
	19,920	**323,691,014**	**1,435,091,594**	**1,285,029,583**	**19,920**	**473,753,025**

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

19. SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
- Costs of the Dai Nam University Canteen project	189.932.547	189.932.547
- Accrued expenses for the Upgrading and Renovation Project of Provincial Road No. 418, Section from Km 0 to Km 3, Son Tay Town	664.007.859	668.368.195
	853.940.406	**858.300.742**

20. OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term payables		
- Trade union fee	357.404.717	336.826.235
- Payables to construction teams for project costs	3.535.855.414	4.308.610.261
+ Mr. Do Minh Hung	*337.616.880*	*337.616.880*
+ Others	*3.198.238.534*	*3.970.993.381*
- Other payables	138.431.139	78.688.486
	4.031.691.270	**4.724.124.982**
b) Long-term payables		
- Long-term deposits, collateral received	431.000.000	431.000.000
+ Thuan Phong express Company Limited	*225.600.000*	*225.600.000*
+ Dia Oc Vang Service Company Limited	*102.000.000*	*102.000.000*
+ Mathpresso Vietnam Company Limited	*103.400.000*	*103.400.000*
+ Others	*100.288.650*	*100.288.650*
	531.288.650	**531.288.650**

21. DEFERRED REVENUE

	Ending balance VND	Beginning balance VND
- Deferred revenue from office rental and service fees	139.458.840	362.320.481
	139.458.840	**362.320.481**

22. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Repurchased own shares	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of the previous period	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(10.783.038.320)**	**127.669.051.275**
Loss for the previous period	-	-	-	-	(270.122.242)	(270.122.242)
Ending balance of the previous period	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(11.053.160.562)**	**(270.122.242)**
Beginning balance of current period	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(14.476.074.930)**	**123.976.014.665**
Loss for the current period	-	-	-	-	(200.274.130)	(200.274.130)
Ending balance of this period	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(14.676.349.060)**	**123.775.740.535**

Pursuant to Resolution No. 01/2026/NQ-ĐHĐCĐ dated 29 April 2026 of the General Meeting of Shareholders, the Company announced that, as its profit after corporate income tax for 2025 was negative, the Company would carry forward the tax losses in accordance with applicable tax regulations and would not distribute profits.

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	%	VND	%
Vietnam Posts and Telecommunications Group	22,100,000,000	27.63	22,100,000,000	27.63
Mr. Robert Alexander Stone	10,100,000,000	12.63	10,100,000,000	12.63
Mrs. Pham Thi Hanh	11,622,600,000	14.53	11,622,600,000	14.53
Others	36,177,400,000	45.21	36,177,400,000	45.21
	80,000,000,000	**100.00**	**80,000,000,000**	**100.00**

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

	This period	Previous period
	VND	VND
Owner's contributed capital		
- At the beginning of the period	*80,000,000,000*	*80,000,000,000*
- At the end of the period	*80,000,000,000*	*80,000,000,000*
Distributed dividends and profit:	-	-
- Dividend payable at the beginning of the year	*8,063,877*	*8,063,877*
- Dividend payable at the end of the period	*8,063,877*	*8,063,877*

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	8,000,000	8,000,000
Quantity of issued and fully paid-up shares	8,000,000	8,000,000
- Common shares	*8,000,000*	*8,000,000*
Quantity of shares repurchased (Treasury shares)	200,000	200,000
- Common stocks	*200,000*	*200,000*
Quantity of outstanding shares in circulation	7,800,000	7,800,000
- Common shares	*7,800,000*	*7,800,000*
Par value per share: (VND):	10,000	10,000

e) The Company's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment funds	3,831,910,832	3,831,910,832
	3,831,910,832	**3,831,910,832**

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

a) Operating asset for leasing

The Company is the lessor under operating lease contracts. As at 30 June 2026, total future minimum lease income under irrevocable operating lease contracts is presented as follows:

	Ending balance	Beginning balance
	VND	VND
- Under 1 year	3,881,249,067	1,166,697,767
- From 1 year to 5 years	583,544,284	5,809,162,780

b) Operating leased assets

The Company entered into Land Lease Agreement No. 205/245/ĐC-NĐ-HĐTĐ with the Department of Land Administration – Housing and Land at No. 51 Vu Trong Phung Street, Thanh Xuan District, Hanoi (now No. 51 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi) for office use and office leasing purposes from 1996, covering a leased land area of 2,198.9 m². The land lease agreement expired on January 1, 2006. The Company is currently carrying out procedures to renew the land lease agreement and continues to fully pay land-related taxes in accordance with the annual tax notices issued by the local tax authority.

c) Doubtful debts written-off

	Ending balance	Beginning balance
	VND	VND
Trade receivables	3,577,273,357	3,577,273,357
Prepayments to suppliers	117,536,141	117,536,141
Other receivables	31,912,035,092	31,912,035,092
	35,606,844,590	**35,606,844,590**

24. TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from office and warehouse rental services	3,541,434,875	3,377,178,189
Revenue from construction services	21,300,871,377	12,467,389,866
	24,842,306,252	**15,844,568,055**
In which: Revenue from sales of goods and services to related parties *(Detailed in Note 35)*	11,899,259,569	3,489,838,870

25. COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of provision of office and warehouse rental services	1,341,043,071	1,389,927,186
Cost of construction services	19,435,180,935	10,302,679,075
	20,776,224,006	**11,692,606,261**

26. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	57,731,073	23,708,186
Dividends or profits received in cash or non-monetary assets	30,553,200	15,000,000
Gain on disposal of investments	-	244,040,372
	88,284,273	**282,748,558**

27. FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	305,332,187	385,496,549
Other financial expenses	226,341	5,487,103
Other decreases in financial expenses	(8,382,350)	(131,340,843)
- Reversal of provisions	*(8,382,350)*	*(131,340,843)*
	297,176,178	**259,642,809**

28. GENERAL AND ADMINISTRATIVE EXPENSE

	This period	Previous period
	VND	VND
Labour expenses	2,874,505,149	3,249,232,360
Depreciation expenses	170,895,011	217,367,651
Taxes, fees and charges	143,952,671	280,744,771
Expenses of outsourcing services	586,745,973	377,398,570
Other expenses in cash	317,223,064	314,644,434
	4,093,321,868	**4,439,387,786**

29. CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Current corporate income tax expense in parent company	-	-
Current corporate income tax expense in subsidiaries	-	5,802,000
- Hacisco 1 One Member Company Limited	-	-
- Hacisco 8 One Member Company Limited	-	*5,802,000*
Total current corporate income tax expense	-	**5,802,000**
Adjustments increasing corporate income tax payable for prior years, included in the current year's corporate income tax payable (the amount has been attributed to and recovered from the Project Manager of Hacisco 8 One Member Company Limited).	-	13,308,000

30. BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to common shareholders of the Company is based on the following data:

	This period	Previous period
	VND	VND
Net profit after tax	(200,274,130)	(270,122,242)
Profit distributed to common shares	(200,274,130)	(270,122,242)
Average number of outstanding common shares in circulation in the period	7,800,000	7,800,000
Basic earnings per share	**(26)**	**(35)**

The Company has not made any provision for the Bonus and Welfare Fund and the Management Board Bonus Fund from profit after tax as at the dates of preparation of the Interim Consolidated Financial Statements.

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

31. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	9,126,239,229	8,778,415,432
Labour expenses	5,144,611,215	7,723,888,382
Depreciation expenses	590,259,727	773,592,777
Expenses of outsourcing services	823,981,101	145,349,994
Other expenses in cash	597,047,990	2,155,459,527
Increase/decrease in work in progress	8,587,406,612	-
	24,869,545,874	**19,576,706,112**

32. FINANCIAL INSTRUMENTS

Financial risk management

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

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

Market risk

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

Price Risk:

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short term investments	213,154,300	-	-	213,154,300
Long term investments	-	32,542,570,493	-	32,542,570,493
	213,154,300	**32,542,570,493**	**-**	**32,755,724,793**
As at 01/01/2026				
Short term investments	204,654,150	-	-	204,654,150
Long term investments	-	35,667,132,063	-	35,667,132,063
	204,654,150	**35,667,132,063**	**-**	**35,871,786,213**

Exchange rate risk:
The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment...

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

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash	934,608,128	-	-	934,608,128
Trade and other receivables	92,778,561,526	-	-	92,778,561,526
Loans	77,000,000	-	-	77,000,000
	93,790,169,654	**-**	**-**	**93,790,169,654**
As at 01/01/2026				
Cash	1,935,884,876	-	-	1,935,884,876
Trade and other receivables	110,719,857,369	-	-	110,719,857,369
	112,655,742,245	**-**	**-**	**112,655,742,245**

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

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

	Under 1 year	years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	1,508,617,391	-	-	1,508,617,391
Trade and other payables	12,586,010,100	531,288,650	-	13,117,298,750
Accrued expenses	853,940,406	-	-	853,940,406
	14,948,567,897	**531,288,650**	**-**	**15,479,856,547**
As at 01/01/2026				
Borrowings and debts	26,636,442,730	333,000,000	-	26,969,442,730
Trade and other payables	17,082,867,463	531,288,650	-	17,614,156,113
Accrued expenses	858,300,742	-	-	858,300,742
	44,577,610,935	**864,288,650**	**-**	**45,441,899,585**

The Company believes that the concentration of risk in relation to debt repayment is manageable. The Company has the ability to settle its debts as they fall due from cash flows generated from its operating activities and proceeds from maturing financial assets.

33. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

34. SEGMENT REPORTING

Under business fields:

	Construction activities	Service activities	**Grand Total**
	VND	VND	**VND**
Net revenue from sales to external customers	21,300,871,377	3,541,434,875	24,842,306,252
Cost of goods sold	19,435,180,935	1,341,043,071	20,776,224,006
Gross profit from business activities	1,865,690,442	2,200,391,804	4,066,082,246
The total cost of acquisition of fixed assets			-
Segment assets	56,650,555,044	11,673,341,158	68,323,896,202
Unallocated assets	71,608,697,076	-	71,608,697,076
Total assets	128,259,252,120	11,673,341,158	139,932,593,278
Segment liabilities	15,543,640,878	139,458,840	15,683,099,718
Unallocated liabilities	473,753,025	-	473,753,025
Total liabilities	16,017,393,903	139,458,840	16,156,852,743

As the Company's principal activities are construction and the provision of services is primarily carried out within the territory of Vietnam, the Company does not prepare segment reporting by geographical area.

35. TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Related parties	Relationship
Vietnam Posts and Telecommunications Group	Shareholders with significant influence
Provincial and municipal telecommunications companies	VNPT's dependencies
VNPT Net Corporation	Affiliated units of VNPT
Joint Stock Company for Telecoms and informatics	Board Member Stakeholders
Construction and industrial production Joint Stock Company	The Company is headed by the General Director of the Company
Landcom Investment Joint Stock Company	The company is chaired by the General Director of the Company
Ket Noi Entertainment and media Joint Stock Company	The Company is directed by a Member of the Board of Directors of the Company
The members of the Board of Directors, the Board of Management, the Board of Supervision.	

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

Transactions arising during the period:

	This period VND	Previous period VND
Revenue from sales of goods and rendering of services	**11,899,259,569**	**3,489,838,870**
Construction and Industrial Production Joint Stock Company	1,880,583,434	-
VNPT Net Corporation	-	3,105,065,141
Provincial and municipal telecommunications companies	700,637,453	366,773,729
Landcom Investment Joint Stock Company	9,300,038,682	-
Joint Stock Company for Telecoms and informatics	18,000,000	18,000,000
	-	-

Remuneration of key management persons

	Position	This period VND	Previous period VND
Remunceration of the Board of Directors			
- Nguyen Hoai Nam	Chairman	290,069,000	236,095,238
- Nguyen Duy Nghiem	Vice Chairman	8,000,000	-
- Do Thai Tung	Member	6,000,000	-
- Tran Van Long	Member	6,000,000	-
- Nguyen Thanh Binh	Member	6,000,000	-
- Nguyen Thanh Hai	Member	6,000,000	-
- Pham Tran Tho	Independent Member	6,000,000	-
		328,069,000	**236,095,238**
Remuneration of Supervisory Board			
- Pham Thi Thanh Lan	Head of the Board	8,000,000	-
- Pham Dinh Thang	Member	5,000,000	-
- Nguyen Thu Hoai	Member	5,000,000	-
		18,000,000	**-**

Salary, reward of Director and the other managers			
- Tran Van Long	General Director	301,000,000	216,000,000
- Nguyen Thanh Hai	Deputy General Director	172,512,503	156,517,348
		473,512,503	**372,517,348**

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

36. COMPARATIVE FIGURES

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

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

As presented in Note 2.3, the Company applies Circular No. 99/2025/TT-BTC prospectively from 1 January 2026. As a result, the presentation of certain items in the Financial Statements has changed. Certain figures as at 1 January 2026 and for the accounting period from 1 January 2025 to 30 June 2025 have been reclassified to comply with the financial statement presentation requirements under Circular No. 99/2025/TT-BTC. Details are presented in Appendix No. 01. (Items for which only the item codes or descriptions have been changed are not presented in detail in this Appendix).

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
Dang Thi Cam Thi	Phan Thi Cam Anh	Tran Van Long

M.S.D.N: 01011... C.T.C.P. CÔNG TY CỔ PHẦN HACISCO Q. THANH XUÂN - TP. HÀ NỘI

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026				Changes
Code		Items	Value VND	Code		Items	Value VND	
		a) Balance sheet				a) Statement of Financial Position		
300	C.	**LIABILITIES**	**47,772,218,265**	300	C.	**LIABILITIES**	**47,772,218,265**	
310	I.	**Current Liabilities**	**46,907,929,615**	310	I.	**Current Liabilities**	**46,907,929,615**	
				313	3.	Dividend and profit payables	8,063,877	Reclassification, change in code/value
319	1.	Other short-term payables	4,732,188,859	320	8.	Other short-term payables	4,724,124,982	Reclassification, change in code/value