HACISCO JOINT STOCK COMPANY

No: 30/2026/CBTT-HAS

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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 Separated 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

CÔNG TY CỔ PHẦN HACISCO

M.S.D.N: 0101116096 - C.T.C.P - HÀ NỘI - Q. THANH XUÂN

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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Location: your signing location here
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INTERIM SEPARATE FINANCIAL STATEMENTS

HACISCO JOINT STOCK COMPANY

For the period from 01 January 2026 to 30 June 2026

(reviewed)

CONTENTS

REPORT OF BOARD OF MANAGEMENT

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

THE COMPANY

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.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, Board of Management and Board of Supervision during the 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:

Mrs. Pham Thi Thanh Lan	Head of Department	(Appointed on April 29, 2026)
	Members	(Resigned on April 29, 2026)
Mr. Pham Dinh Thang	Head of Department	(Resigned on April 29, 2026)
	Members	(Appointed on April 29, 2026)
Mrs. Nguyen Thu Hoai	Members	(Appointed on April 29, 2026)
Mrs. Phan Thi Lan Huong	Members	(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 review of Interim Separate Financial Statements for the Company.

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

We, the Board of Management is responsible for the Interim Separate 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 Separate Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by Board of Directors and the Board of Management to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare the Interim Separate 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 Separate Financial Statements;
- Prepare the Interim Separate 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 Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 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 Separate 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

M.S.D.N: 0101718096-C.T.C.P
CÔNG TY
CỔ PHẦN
HACISCO
Q. THANH XUÂN - TP. HÀ NỘI

Tran Van Long
Legal Representative

Approved, 27 August 2026

No: 280826.028/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 Separate Financial Statements of the Hacisco Joint Stock Company prepared on 27 August 2026 from page 05 to page 45 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows, Notes to the Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

The Board of Management is responsible for the preparation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Fnancial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Separate 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 Separate 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.

The review of interim financial information comprises 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 Separate Financial Statements do not present fairly, in all material respects, the financial position of Hacisco Joint Stock Company as at 30 June 2026, and its financial performance and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial Statements.

AASC Auditing Firm Company Limited

M.S.D.N: 0100111105 - C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC
THÀNH PHỐ HÀ NỘI

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

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**110,660,155,605**	**140,156,323,606**
110	**I. Cash and cash equivalents**	**03**	**1,577,723,714**	**2,426,424,186**
111	1. Cash		1,577,723,714	2,426,424,186
120	**II. Short-term investments**	**04**	**10,240,159,213**	**10,131,786,606**
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		9,933,233,676	9,833,243,419
130	**III Short-term receivables**		**81,794,502,197**	**99,154,457,232**
131	1. Short-term trade receivables	05	50,014,440,587	67,053,189,959
132	2. Short-term prepayments to suppliers	06	4,023,047,944	4,646,940,968
136	3. Other short-term receivables	07	29,265,609,192	28,962,921,831
137	4. Allowance for short-term doubtful debts		(1,508,595,526)	(1,508,595,526)
140	**IV. Inventories**	**09**	**17,042,258,246**	**27,653,235,400**
141	1. Inventories		17,042,258,246	27,653,235,400
160	**V. Other short-term assets**		**5,512,235**	**790,420,182**
162	1. Deductible VAT		5,512,235	790,420,182
200	**B. NON-CURRENT ASSETS**		**31,243,904,532**	**31,942,050,599**
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	**III. 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**	**17,970,435,110**	**17,970,435,110**
261	1. Investments in subsidiaries		10,000,000,000	10,000,000,000
263	2. Equity investments in other entities		8,110,035,110	8,110,035,110
264	3. 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 prepaid expenses	14	329,355,381	437,241,721
280	**TOTAL ASSETS**		**141,904,060,137**	**172,098,374,205**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**17,958,837,151**	**48,108,878,860**
310	**I. Current Liabilities**		**17,427,548,501**	**47,244,590,210**
311	1. Short-term trade payables	16	8,375,548,330	11,575,880,364
312	2. Short-term prepayments from customers		-	1,136,774,658
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	472,012,155	121,580,924
315	5. Payables to employees		7,392,536	341,922,242
316	6. Short-term accrued expenses	19	189,932,547	189,932,547
319	7. Short-term deferred revenue	21	139,458,840	362,320,481
320	8. Other short-term payables	20	2,170,870,102	2,494,111,910
321	9. Short-term borrowings and finance lease liabilities	15	6,063,617,391	31,013,350,484
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**	**123,945,222,986**	**123,989,495,345**
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		(14,506,866,609)	(14,462,594,250)
420a	*Retained earnings accumulated to the previous period*		*(14,462,594,250)*	*(10,942,903,057)*
420b	*Retained earnings of the current period*		*(44,272,359)*	*(3,519,691,193)*
440	**TOTAL CAPITAL**		**141,904,060,137**	**172,098,374,205**

Approved, 27 August 2026

Preparer	Chief Accountant	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 SEPARATE 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**	**22,961,722,818**	**13,821,714,606**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**22,961,722,818**	**13,821,714,606**
11	**4. Cost of goods sold and provision of services**	**25**	**18,934,078,958**	**9,818,219,942**
20	**5. Gross profit from sales of goods and provision of services**		**4,027,643,860**	**4,003,494,664**
22	7. Financial income	26	115,569,862	279,396,467
23	8. Financial expenses	27	337,965,462	273,069,821
24	*In which: Interest expenses*		*346,121,471*	*398,923,561*
25	9. Selling expense		-	-
26	10. General and administrative expenses	28	3,886,798,457	4,178,886,849
30	**11. Net profit from operating activities**		**(81,550,197)**	**(169,065,539)**
31	12. Other income		37,278,003	3
32	13. Other expenses		165	2
40	**14. Other profit**		**37,277,838**	**1**
50	**15. Total net profit before tax**		**(44,272,359)**	**(169,065,538)**
51	16. Current corporate income tax expense	29	-	-
52	17. Deferred corporate income tax expense	30	-	-
60	**18. Profit after corporate income tax**		**(44,272,359)**	**(169,065,538)**

Approved, 27 August 2026

Preparer	Chief Accountant	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
Q. THANH XUÂN - TP. HÀ NỘI

INTERIM SEPARATE 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***		***(44,272,359)***	***(169,065,538)***
	2 Adjustment for		***812,428,986***	***761,779,028***
02	- Depreciation and amortization of fixed assets and investment properties		590,259,727	773,592,777
03	- Allowances and provisions		(8,382,350)	(131,340,843)
05	- Gains / losses from investment activities		(115,569,862)	(279,396,467)
06	- Interest expenses		346,121,471	398,923,561
08	***3 Operating profit before changes in working capital***		***768,156,627***	***592,713,490***
09	- Increase/ decrease in receivables		18,144,862,982	(6,002,049,954)
10	- Increase/ decrease in inventories		10,610,977,154	(2,404,424,307)
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(4,864,849,211)	5,813,247,106
12	- Increase or decrease in deferred expenses		107,886,340	(390,029,124)
13	- Increase/ decrease in trading securities		-	(268,726,457)
14	- Interest paid		(348,580,876)	(353,562,976)
17	- Other payments on operating activities		-	(5,700,000)
20	***Net cash flow from operating activities***		***24,418,453,016***	***(3,018,532,222)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
23	1. Loans and purchase of debt instruments from other entities		(2,099,990,257)	(1,363,030,514)
24	2. Collection of loans and resale of debt instrument of other entities		2,000,000,000	7,381,888,629
26	3. Proceeds from equity investment in other entities		-	244,040,372
27	4. Interest and dividend received		115,569,862	16,165,618
30	***Net cash flow from investing activities***		***15,579,605***	***6,279,064,105***

INTERIM SEPARATE 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	5,284,828,070
34	2. Repayment of principal		(26,086,350,484)	(8,584,652,814)
40	***Net cash flow from financing activities***		***(25,282,733,093)***	***(3,299,824,744)***
50	***Net cash flows in the period***		**(848,700,472)**	**(39,292,861)**
60	**Cash and cash equivalents at the beginning of the period**		**2,426,424,186**	**2,542,830,660**
70	**Cash and cash equivalents at the end of the period**	03	**1,577,723,714**	**2,503,537,799**

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
		M.S.D.N:0101116096-C.T.C.P ★ CÔNG TY CỔ PHẦN HACISCO ★ Q. THANH XUÂN - TP. HÀ NỘI
Dang Thi Cam Thi	Phan Thi Cam Anh	Tran Van Long

NOTES TO THE INTERIM SEPARATE 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 Company as at 30 June 2026 is: 34 people (as at 01 January 2026 is: 31 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 period that affects the Interim Separate Financial Statements

During the first six months of 2026, the Company's revenue reached VND 22,962 million, representing an increase of VND 9,140 million, equivalent to 66.13% compared to the same period of the previous year. This increase was mainly attributable to the Company's completion of the settlement of Contract No. 0610/2022/HĐCĐ/TXHP-LD(HCC&PME) – Contract Package: Supply and Installation of the M&E System – Project: Investment Project for Construction of Social Housing at No. 39 Luong Khanh Thien with Hai Phong Rolling Stock Joint Stock Company; and the settlement of the third and fourth payment quantities under Contract No. 03/2025/HĐKT/LC-HACISCO – Project: Tuyen Son Residential and Services Project – Contract 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 sales increased by 92.85% to VND 18.93 billion, resulting in only a slight increase of 0.60% in gross profit to VND 4.03 billion. General and administrative expenses decreased by 6.99% to VND 3.89 billion, while finance income decreased by 58.64%. Thanks to the increase in revenue and the decrease in general and administrative expenses, the Company recorded a loss for the period of VND 44.27 million in the first six months of 2026, representing a decrease of 73.81% compared to the previous period.

1.6. Corporate structure

The Company's member entities are as follows:	Address	Main business activities
Company Office	51 Vu Trong Phung, Thanh Xuan District - Hanoi	Design consulting, construction
Southern Post and Telecommunications Construction Enterprise, Lot H30, Street No. 1	Le Minh Xuan Industrial Park, Binh Chanh District - Ho Chi Minh City	Design consulting, construction
Design Enterprise	51 Vu Trong Phung, Thanh Xuan District - Hanoi	Design consulting, construction

Information about subsidiaries, joint ventures and associates of the Company: see details in note 04.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

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

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3. Changes in accounting policies and notes

On 27 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.

The Company has adopted the applicable requirements of Circular No. 99/2025/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 on the reclassification of comparative information are disclosed in Note 37 of the Interim Separate Financial Statements.

2.4. Basis for the preparation of Interim Separate Financial Statements

The Separate Financial Statement is prepared based on historical cost principle.

The Separate Financial Statement of the Company are prepared based on the the basis of direct consolidation from the general data of dependent accounting entities and the head office of the Company. The intra-group balances and transactions between dependent accounting entities and the head office of the Company are fully eliminated or are not eliminated in full.

The Users of this Interim Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the period from 01 January 2026 to 30 June 2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.5. Accounting estimates

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

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:
- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimation of the percentage of revenue completion;
- Estimation of construction contract costs;
- Estimation of corporate income tax.

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

2.6. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, 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 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, demand deposits.

2.8. Financial investments

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

Investments in subsidiaries are initially recognised in the accounting records at original cost. After initial recognition, the value of these investments is measured at original cost less provision for diminution in value of investments.

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 allowance for devaluation of investments.

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

- For investments in trading securities: The provision is made based on the difference between the original cost of the investments recorded in the accounting records and their market value at the provision date, where the original cost is higher than the market value.
- For investments in subsidiaries: Provision for diminution in value of investments is recognised when the investee incurs losses, based on the subsidiary's financial statements at the time of making the provision.
- For long-term investments (not classified as trading securities) in which the Company does not have significant influence over the investee: where the investment is in listed shares or the fair value of the investment can be reliably determined, the provision is made based on the market value of the shares; where the fair value of the investment cannot be reliably determined at the reporting date, the provision is made based on the financial statements of the investee as at the provision date.
- For held-to-maturity investments: Provision is made based on the recoverability of the investments in accordance with applicable laws and regulations.

2.9. Receivables

The receivables shall be recorded in details 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 Separate Financial Statements according to their remaining terms at the reporting date.

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

2.10. Inventories

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

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

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: Production and business costs incurred for work in progress are accumulated separately for each unfinished construction project or project for which revenue has not yet been recognized, corresponding to the volume of work remaining unfinished 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 augment future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statements of Income in the accounting 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
- 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 recognized at historical cost.
Investment properties held for operating lease are recorded at historical 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 are 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 following accounting period.

The calculation and allocation of long-term deferred expenses to operating expenses in each 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 details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

2.17. Dividend and profit payables

Dividend and profit payables (in cash) 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 and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.19. Borrowing costs

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

2.20. 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 revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing.

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 actually contributed capital of 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 No. 54/2019/QH (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 extent that it is probable that the economic benefits will flow to the Company, and the revenue can be reliably measured regard less of when payment is being made.
Revenue is measured at the fair value of the consideration received excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from rendering of services:
- The percentage of completion of the transaction at the date of the 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 year, 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 and borrowing costs;
- Provision for diminution in value of trading securities and provision for losses on investments in other entities;

The above expenses are recognised at their gross amounts incurred during the period, without offsetting against finance income.

2.26. General and administration expenses

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

2.27. 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.

2.28. 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:
- Companies, directly or indirectly through one or more intermediaries, having control over 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 Interim Separate 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	812,905,468	830,333,646
Demand deposits	764,818,246	1,596,090,540
	1,577,723,714	**2,426,424,186**

Detailed information on demand deposits as at 30/06/2026 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
- Other	VND	106,039,895
		764,818,246

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	9,933,233,676	9,933,233,676	-	9,833,243,419	9,833,243,419	-
+ *Hacisco 8 One Member Company Limited*	*9,856,233,676*	*9,856,233,676*	-	*9,833,243,419*	*9,833,243,419*	-
+ *Do Minh Hung*	*77,000,000*	*77,000,000*	-	-	-	
	9,933,233,676	**9,933,233,676**	-	**9,833,243,419**	**9,833,243,419**	-

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

Loan receivables:

	Contract No	Currency	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance	Beginning balance
							VND	VND
Related parties							**9,933,233,676**	**9,833,243,419**
- Hacisco 8 One Member Company Limited	Multiple contracts	VND	Supplement working capital and business	2.00%	09–12 months	Unsecured	9,856,233,676	9,833,243,419
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	12.00%	06 months	Unsecured	77,000,000	-
							9,933,233,676	**9,833,243,419**

b) Trading securities

	Stock Code	Ending balance Original cost VND	Ending balance Fair value VND	Ending balance Allowance VND	Beginning balance Original cost VND	Beginning balance Fair value VND	Beginning balance Allowance VND
- Investment in stock							
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 (**)	*THI*	*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	*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 are closing price listed on HNX, HOSE on 31 December 2025 and 30 June 2026.

(**) The fair value of UpCom stocks with infrequent transactions during the year is determined based on the average trading price over the last 30 days leading up to the end of the financial reporting period (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 VND	Recoverable value VND	Allowance VND	Original cost VND	Recoverable value VND	Allowance VND
Investments in subsidiaries		10,000,000,000	10,000,000,000		10,000,000,000	10,000,000,000	
- Hacisco 1 One Member Company Limited		5,000,000,000	5,000,000,000		5,000,000,000	5,000,000,000	
- Hacisco 8 One Member Company Limited		5,000,000,000	5,000,000,000		5,000,000,000	5,000,000,000	
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 (*)	EMS	7,531,660,000	32,103,795,383	-	7,531,660,000	35,667,132,063	-
		18,110,035,110	**42,542,570,493**	**(139,600,000)**	**18,110,035,110**	**46,105,907,173**	**(139,600,000)**

(*) The fair value of UPCoM shares with infrequent trading during the period is determined based on the average trading price over the most recent 30 days up to the reporting date of the financial statements.

For the remaining investments, the Company has not determined the fair value of these financial investments as Vietnamese Accounting Standards and the Vietnamese Accounting System have not yet provided specific guidance on the determination of fair value.

Detailed information about financial investments during the period

Name of investee company	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
Name of subsidiaries				
- Hacisco 1 One Member Company	Ha Noi	100%	100%	Construction and installation activities
- Hacisco 8 One Member Company	Ha Noi	100%	100%	Construction and installation activities

Name of investee company	Place of establishment and operation	Number of shares	Book value	Principal activities
Other entities				
- Hanoi Post Investment Development and Consulting Joint Stock Company	Ha Noi	20,000	250,375,110	Consulting on telecommunications and information technology
- 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 and installation activities

(**) As at 30 June 2026, Hacisco Joint Stock Company recorded an investment in Hai Phong Post and Telecommunication Construction Joint Stock Company of 13,560 shares, corresponding to a value of VND 139,600,000. As of the date of this report, Hai Phong Post and Telecommunication Construction Joint Stock Company has ceased operations.

5. SHORT-TERM TRADE RECEIVABLES FROM CUSTOMERS

	Ending balance		Beginning balance	
	Book Value	Provision	Book Value	Provision
	VND	VND	VND	VND
Related parties	***6,199,413,137***	-	***23,857,792,863***	-
- Vietnam Posts and Telecommunications Group - Provincial and Municipal Telecommunications Companies	-	-	116,943,552	-
- VNPT Net Corporation	2,595,435,544	-	8,149,149,774	-
- Landcom Investment Joint Stock Company	3,603,977,593	-	15,591,699,537	-
Others	***43,815,027,450***	***(1,047,689,055)***	***43,195,397,096***	***(1,047,689,055)***
- Victoria Real property management Company Limited	18,504,576,915	-	18,504,576,915	-
- Hai Phong Railway Compartment Joint Stock Company	7,223,425,180	-	-	-
- Other customers	18,087,025,355	(1,047,689,055)	24,690,820,181	(1,047,689,055)
	50,014,440,587	**(1,047,689,055)**	**67,053,189,959**	**(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	***4,023,047,944***	-	***4,646,940,968***	-
- 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	-
- Other customers	2,948,832,615	-	3,572,725,639	-
	4,023,047,944	-	**4,646,940,968**	-

7. SHORT - TERM OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
- Mortgages	5,000,000	-	13,000,000	-
- Advances to employees	1,715,733,885	-	1,686,383,883	-
- Advances for construction works	24,751,361,849	(460,906,471)	25,867,299,434	(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	*7,496,537,110*	*(460,906,471)*	*9,287,938,342*	*(460,906,471)*
- Other receivables	2,793,513,458	-	1,396,238,514	-
	29,265,609,192	**(460,906,471)**	**28,962,921,831**	**(460,906,471)**

In which: Other receivables 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
- 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	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	127,717,000	-	2,345,729,800	-
- Work in progress expenses	16,914,541,246	-	25,307,505,600	-
+ 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	*5,236,500,520*	-	*6,841,888,652*	-
	17,042,258,246	-	**27,653,235,400**	-

10. CONSTRUCTION IN PROGRESS

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

11. TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Vehicles, transportation equipment VND	Fixed assets used in management VND	Total 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 January 1, 2026 and June 30, 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 VND	Infrastructure VND	Total VND
Historical cost			
Beginning balance of the period	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 of the period	8,942,641,348	2,707,232,448	11,649,873,796
- Depreciation in the period	126,851,422	281,651,110	408,502,532
Ending balance of the period	**9,069,492,770**	**2,988,883,558**	**12,058,376,328**
Net carrying amount			
Beginning balance	8,327,814,098	3,754,029,592	12,081,843,690
Ending balance	**8,200,962,676**	**3,472,378,482**	**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 PREPAID EXPENSES

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

15. BORROWINGS

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings	**30,269,350,484**	**803,617,391**	**25,714,350,484**	**5,358,617,391**
- Short-term borrowings	5,126,907,754	-	571,907,754	4,555,000,000
+ Hacisco 1 One Member Company Limited (1)	22,466,149,213	803,617,391	22,466,149,213	803,617,391
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – My Dinh Branch (2)	2,676,293,517	-	2,676,293,517	-
+ Saigon – Hanoi Commercial Joint Stock Bank – Thang Long Branch (3)				
- Current portion of long-term borrowings and 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 (4)	744,000,000	333,000,000	372,000,000	705,000,000
	31,013,350,484	**1,136,617,391**	**26,086,350,484**	**6,063,617,391**
b) Long-term borrowings	**1,077,000,000**	**-**	**372,000,000**	**705,000,000**
- 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 (4)				
	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:

	Contract No.	Currency	Interest rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance VND	Beginning balance VND
Related parties								**4,555,000,000**	**5,126,907,754**
(1) Hacisco 1 One Member	(*)	VND	2.0%	Demand	According to each credit	Supplementing business capital	Unsecured	4,555,000,000	5,126,907,754
Others								**803,617,391**	**25,142,442,730**
(2) Joint Stock Commercial Bank for Investment and Development of Vietnam – My Dinh Branch	Contract No. 03/2023/336927/ HDTD dated 8 December 2023 and Contract No. 01/2025/336927/ HĐTD 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
(3) 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	According to each disbursement	Supplementing working capital for construction activities	(ii)	-	2,676,293,517
								5,358,617,391	**30,269,350,484**

(*) Contracts No. 11-2020/HDTD/HACISCO1, 01-2021/HDTD/HACISCO1, 02-2021/HDTD/HACISCO1, 03-2021/HDTD/HACISCO1, 01/HDTD/HACISCO and 02/HDTD/HACISCO.

(i) The collateral comprises the commercial floor areas on the 1st, 2nd and 3rd floors of the Hacisco Building at No. 15, Alley 107 Nguyen Chi Thanh, Dong Da, Hanoi;

(ii) The collateral is one five-seat Toyota Camry passenger car, registration No. 30G-365.97.

Detailed information on Long-term borrowings:

	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 telecommunications, cable television and mobile network services under the Plaschem Housing, Commercial Services and Office Complex Project at No. 93 Duc Giang Street, Duc Giang Ward, Long Bien District, Hanoi City (now No. 93 Duc Giang Street, Viet Hung Ward, Hanoi City);

(b) Investment in telecommunications infrastructure and improvement of telecommunications, cable television and mobile network services under the Thanh Cong Cooperative Housing 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 in connection with the 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).

(iv) 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 in connection with the 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	***8,375,548,330***	***11,575,880,364***
- Sao Tien Trading Services Construction Company Limited	750,152,502	750,152,502
- Ha Noi BBC Joint Stock Company	2,071,787,718	5,415,953,614
- Thang Loi Joint Stock Company	-	1,322,873,200
- Hai Hoa Greenery Joint Stock Company	1,133,575,856	-
- Kiep Tien Dai Duong Construction - Trading - Import - Export Group Company Limited	983,434,460	-
- Other	3,436,597,794	4,086,901,048
	8,375,548,330	**11,575,880,364**

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 VND	Opening payables VND	Payables in the period VND	Actual payment in the period VND	Closing receivables VND	Closing payables VND
- Value-added tax	-	105,380,925	525,567,115	188,062,234	-	442,885,806
- Personal income tax	-	16,199,999	88,699,875	75,773,525	-	29,126,349
- Land tax and land rental	-	-	803,617,391	803,617,391	-	-
	-	**121,580,924**	**1,417,884,381**	**1,067,453,150**	-	**472,012,155**

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 Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

19. ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Costs of the Dai Nam University Canteen project	189,932,547	189,932,547
	189,932,547	**189,932,547**

20. OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term payables		
- Trade union fee	309,894,370	291,473,968
- Payables to construction teams for project costs	1,673,313,529	2,053,871,762
+ Mr. Do Minh Hung	*337,616,880*	*337,616,880*
+ Others	*1,335,696,649*	*1,716,254,882*
- Accrued interest payable	49,231,062	51,690,467
- Other payables	138,431,141	97,075,713
	2,170,870,102	**2,494,111,910**
b) Long-term payables		
- Long-term deposits, collateral received	531,288,650	531,288,650
+ 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**
c) In which: Other payables to related parties		
- Interest payable to Hacisco 1 One Member Company Limited	49,231,062	51,690,467
	49,231,062	**51,690,467**

21. SHORT-TERM DEFERRED REVENUES

	Ending balance	Beginning balance
	VND	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**	**(10,942,903,057)**	**127,509,186,538**
Loss for previous period	-	-	-	-	(169,065,538)	(169,065,538)
Ending balance of previous period	**80,000,000,000**	**57,131,343,889**	**(2,511,165,126)**	**3,831,910,832**	**(11,111,968,595)**	**127,340,121,000**
Beginning balance of the current period	**80,000,000,000**	**57,131,343,889**	**(2,511,165,126)**	**3,831,910,832**	**(14,462,594,250)**	**123,989,495,345**
Loss for the previous period	-	-	-	-	(44,272,359)	(44,272,359)
Ending balance of this period	**80,000,000,000**	**57,131,343,889**	**(2,511,165,126)**	**3,831,910,832**	**(14,506,866,609)**	**123,945,222,986**

Pursuant to the Resolution of the General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated 29 April 2026, the Company announced that, as its profit after corporate income tax for 2025 was negative, it would carry forward the tax losses in accordance with applicable tax regulations and would not distribute profits (see Note 30 for details).

b) Details of Contributed capital

	Ending the period	Rate	Beginning the	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 year	*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

	This period	Previous period
Quantity of Authorized issuing shares	8,000,000	8,000,000
Quantity of issued shares	8,000,000	8,000,000
- Common shares	*8,000,000*	*8,000,000*
Quantity of shares repurchased	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) 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 are 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. REVENUE FROM SALES OF GOODS AND RENDERING 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	19,420,287,943	10,444,536,417
	22,961,722,818	**13,821,714,606**
In which: Revenue from sales of good and services to related parties	10,018,676,135	3,489,838,870

(Detailed in Note 36)

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	17,593,035,887	8,428,292,756
	18,934,078,958	**9,818,219,942**

26. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	85,016,662	20,356,095
Gain from sales of disposal of financial investments	-	244,040,372
Dividends or profits received in cash or non-cash assets	30,553,200	15,000,000
	115,569,862	**279,396,467**
In which: Financial income received from related parties *(Detailed in Note 36)*	83,048,305	19,190,477

27. FINACIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	346,121,471	398,923,561
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)*
	337,965,462	**273,069,821**
In which: Financial expenses paid to related parties *(Detailed in Note 36)*	49,231,062	50,847,688

28. GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Labour expenses	2,675,107,431	3,002,388,878
Depreciation expenses	170,895,011	217,367,651
Tax, Charge, Fee	143,952,671	280,744,771
Expenses of outsourcing services	582,206,473	363,741,115
Other expenses in cash	314,636,871	314,644,434
	3,886,798,457	**4,178,886,849**

29. CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Previous period VND
Total profit before tax	(44,272,359)	(169,065,538)
Increase	30,160,507	83,639,055
- Non-deductible borrowing costs under Decree No. 132/2020/ND-CP	*30,160,507*	*83,639,055*
Decrease	(30,553,200)	(15,000,000)
- Dividend payment	*(30,553,200)*	*(15,000,000)*
Taxable income	(44,665,052)	(100,426,483)
Current corporate income tax expense (tax rate 20%)	-	-
Tax payable at the beginning of the period	-	-
Tax paid in the period	-	-
Corporate income tax payable at the the period - end from main business	-	-

30. DEFERRED INCOME TAX

The portion of borrowing costs that is non-deductible under the provisions of Decree No. 132/2020/ND-CP dated November 5, 2020, issued by the Ministry of Finance, may be carried forward to subsequent tax periods when determining the total deductible borrowing costs, provided that the total deductible borrowing costs incurred in the subsequent tax period are lower than the prescribed threshold. The carry-forward period for non-deductible borrowing costs shall be no more than five consecutive years from the year following the year in which the non-deductible borrowing costs arise. The actual amount of borrowing costs carried forward to subsequent years for tax purposes will be subject to examination and approval by the tax authorities and may differ from the amounts presented in these interim separate financial statements. Borrowing costs exceeding 30% of EBITDA in accordance with Decree No. 132/2020/ND-CP dated November 5, 2020, issued by the Ministry of Finance, which are estimated to be available for offset against the Company's future taxable income, are as follows:

The year in which non-deductible borrowing costs arised	The tax inspection status	Non-deductible borrowing costs exceeding 30% of EBITDA for each year	Non-deductible borrowing costs utilized	Non-deductible borrowing costs available for carry-forward to subsequent tax years
2021	Inspected	-	-	-
2022	Not yet inspected	-	-	-
2023	Not yet inspected	-	-	-
2024	Not yet inspected	1,303,691,102	-	1,303,691,102
2025	Not yet inspected	888,459,962	-	888,459,962
The first 6 months of 2026	Not yet inspected	30,160,507	-	30,160,507

The Company's Board of General Directors assesses that it is uncertain whether the Company will be able to carry forward these non-deductible borrowing costs to subsequent years. Accordingly, no deferred income tax asset relating to these amounts has been recognized in the interim separate statement of financial position.

Tax losses can be carried forward to offset against taxable income in the future within 5 consecutive years from the year immediately following the year in which the losses occurred. The actual losses carried forward to subsequent years for tax purposes will be depended on the examination and approval by the tax authorities and may differ from the figures presented in the financial statements. Estimated losses can be offset against future taxable income of the Company as follows:

The year in which the loss arised	The tax inspection status	Amount of tax loss incurred	Amount of tax loss ultilized	Amount of tax loss carried forward to the subsequent tax period
		VND	VND	VND
2021	Inspected	-	-	-
2022	Not yet inspected	-	-	-
2023	Not yet inspected	-	-	-
2024	Not yet inspected	10,609,790,873	-	10,609,790,873
2025	Not yet inspected	4,388,182,299	-	4,388,182,299
The first 6 months of 2026	Not yet inspected	44,665,052	-	44,665,052

The Board of Management assesses that the Company's ability to generate sufficient taxable profits in the future to utilize the carried-forward tax losses and unused tax incentives is uncertain. Therefore, no deferred income tax assets related to these items are recognized in this year's balance sheet.

31. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	8,804,015,180	7,753,767,883
Labour expenses	3,649,471,164	5,615,761,568
Depreciation expenses	590,259,727	773,592,777
Expenses of outsourcing services	789,705,193	106,959,343
Other expenses in cash	594,461,797	2,151,449,527
Increase/(decrease) in work in progress	8,392,964,354	-
	22,820,877,415	**16,401,531,098**

32. FINANCIAL INSTRUMENTS

Financial risk management

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

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

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest 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. As regards, long-term securities held for long-term strategies, at the end of the period, the Company has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short term investments	213,154,300	-	-	213,154,300
Long term investments	-	32,103,795,383	-	32,103,795,383
	213,154,300	**32,103,795,383**	**-**	**32,316,949,683**
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).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash	764,818,246	-	-	764,818,246
Trade and other receivables	77,771,454,253	-	-	77,771,454,253
Loans	9,933,233,676	-	-	9,933,233,676
	88,469,506,175	**-**	**-**	**88,469,506,175**
As at 01/01/2026				
Cash	1,596,090,540	-	-	1,596,090,540
Trade and other receivables	94,507,516,264	-	-	94,507,516,264
Loans	9,833,243,419	-	-	9,833,243,419
	105,936,850,223	**-**	**-**	**105,936,850,223**

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

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	6,063,617,391	-	-	6,063,617,391
Trade and other payables	10,546,418,432	531,288,650	-	11,077,707,082
Accrued expenses	189,932,547	-	-	189,932,547
	16,799,968,370	**531,288,650**	**-**	**17,331,257,020**
As at 01/01/2026				
Borrowings and debts	31,013,350,484	333,000,000	-	31,346,350,484
Trade and other payables	14,069,992,274	531,288,650	-	14,601,280,924
Accrued expenses	189,932,547	-	-	189,932,547
	45,273,275,305	**864,288,650**	**-**	**46,137,563,955**

The Company considers that its concentration of risk in respect of debt repayment is manageable. The Company is able to settle its debts as they fall due from cash flows generated from operating activities and proceeds from maturing financial assets.

33. ADDITIONAL INFORMATION FOR THE ITEMS OF THE E STATEMENT OF CASH FLOWS

	This period	Previous period
	VND	VND
a) Proceeds from borrowings during the period		
Proceeds from ordinary contracts;	803,617,391	5,284,828,070
b) Actual repayments on principal during the period		
Repayment on principal from ordinary contracts;	26,086,350,484	8,584,652,814

34. 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 Separate Financial Statements.

35. SEGMENT REPORTING

Under business fields:

	Construction services	Service provision activities	**Grand Total**
	VND	VND	**VND**
Net revenue from sales to external customers	19,420,287,943	3,541,434,875	22,961,722,818
Cost of goods sold	17,593,035,887	1,341,043,071	18,934,078,958
Profit from business activities	1,827,252,056	2,200,391,804	4,027,643,860
The total cost of acquisition of fixed assets			
Segment assets	50,014,440,587	11,673,341,158	61,687,781,745
Unallocated assets	80,216,278,392	-	80,216,278,392
Total assets	130,230,718,979	11,673,341,158	141,904,060,137
Segment liabilities	17,347,366,156	139,458,840	17,486,824,996
Unallocated liabilities	472,012,155	-	472,012,155
Total liabilities	17,819,378,311	139,458,840	17,958,837,151

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.

36. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Related parties	Relationship
Hacisco 1 One Member Company Limited	Subsidiaries
Hacisco 8 One Member Company Limited	Subsidiaries
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:

	This period	Previous period
	VND	VND
Revenue from sales of goods and rendering of services	**10,018,676,135**	**3,489,838,870**
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
Finacial revenue	**83,048,305**	**19,190,477**
Hacisco 8 One Member Company Limited	83,048,305	19,190,477
Financial expenses	**49,231,062**	**50,847,688**
Hacisco 1 One Member Company Limited	49,231,062	50,847,688

Transactions with the other related parties as follows:

	Position	This period	Previous period
		VND	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**
Remunceration of the Board of Supervision			
- Pham Thi Thanh Lan	Head of Department	8,000,000	-
- Pham Dinh Thang	Members	5,000,000	-
- Nguyen Thu Hoai	Members	5,000,000	-
		18,000,000	**-**
Salary, reward of the 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.

37. 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 financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate 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 has applied 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 conform with the financial statement presentation requirements under Circular No. 99. Details are presented in Appendix No. 01. (Items for which only the codes and names have been changed are not presented in detail in this Appendix).

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
		M.S.D.N:0101116096-C.T.C.P. CÔNG TY CỔ PHẦN HACISCO Q. THANH XUÂN - TP. HÀ NỘI
Dang Thi Cam Thi	Phan Thi Cam Anh	Tran Van Long

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				Change
Code		Items	Value VND	Code		Items	Value VND	
		a/ Balance sheet				a) Statement of Financial Position		
100		ASSETS	140,156,323,606	100	A.	ASSETS	140,156,323,606	
120	I.	Short-term investments	298,543,187	120	I.	Short-term investments	10,131,786,606	
123	1.	Held-to-maturity investments	-	123	1.	Short-term held-to-maturity investments	9,833,243,419	Restatement, changes in codes/amounts
130	II.	Short-term receivables	108,987,700,651	130	II.	Short-term receivables	99,154,457,232	
135	1.	Short-term loan receivables	9,833,243,419					Restatement, changes in codes/amounts
280		TOTAL ASSETS	172,098,374,205	280		TOTAL ASSETS	172,098,374,205	
300	C.	LIABILITIES	48,108,878,860	300	C.	LIABILITIES	48,108,878,860	
310	I.	Current Liabilities	47,244,590,210	310	I.	Current Liabilities	47,244,590,210	
				313	1.	Dividend and profit payables	8,063,877	Restatement, changes in codes/amounts
319	1.	Other short-term payables	2,502,175,787	320	2.	Other short-term payables	2,494,111,910	Restatement, changes in codes/amounts

C.T.C.P ★ HÀ NỘI