HACISCO JOINTSTOCK COMPANY

No:26B/2026/CBTT-HAS

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, July 30th, 2026

PERIODIC INFORMATION DISCLOSURE

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

Name of company : **HACISCO Jointstock Company**

Stock symbol : **HAS**

Address of headoffice : No.51 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi

Telephone number : 0243.858.3792

Fax : 0243.858.5563

Information disclosure content:

Consolidated Financial Statements for the Second Quarter of 2026

This information was announced on the Company's electronic information page on July 30th, 2026 at the link: https://has.vn/cong-bo-thong-tin

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Receiving Address:
- SSC, HOSE (to report);
- BoDs, BoCs;
- Board Secretary (to save).

HACISCO JOINTSTOCK COMPANY
PERFORMANCE DISCLOSURE OF INFORMATION

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

Quynh

Quynh, Pham Thuy

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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HACISCO JOINT STOCK COMPANY

51 VU TRONG PHUNG - THANH XUAN WARD - HA NOI

CONSOLIDATED FINANCIAL STATEMENTS QUARTER 2/2026

Year 2026

CONSOLIDATED BALANCE SHEET

As at June 30, 2026

RESOURCES	Code	Interpretation	30/06/2026	01/01/2026
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150+160)	**100**		**119.047.765.235**	**149.806.182.331**
I. Cash and cash equivalents	**110**		**1.932.384.386**	**2.945.549.312**
1. Cash	111		1.932.384.386	2.945.549.312
2. Cash equivalents	112		-	-
II. Short-term financial assets	**120**		**306.925.537**	**298.543.187**
1. Securities held–for – trading	121		1.120.316.007	1.120.316.007
2. Provision for securities	122		(813.390.470)	(821.772.820)
3. Investment held until maturity	123		-	-
III. Short-term receivables	**130**		**91.525.036.067**	**115.895.290.541**
1. Short-term receivables from customers	131		56.650.555.044	74.772.830.358
2 Short-term advance payments to sellers	132		4.225.785.863	5.175.433.172
3. Receivables from related parties	133		-	-
5. Other short-term receivables	135		37.797.017.249	37.455.622.537
6. Provision for short-term doubtful receivables	136		(1.508.595.526)	(1.508.595.526)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventory	**140**		**25.261.562.860**	**29.875.887.189**
1. Inventory	141		19.602.592.728	29.875.887.189
2. Provision for obsolete inventories	149		-	-
V. Short-term biological assets	**150**			
VI. Other Short-Term Assets	**160**		**21.856.385**	**790.912.102**
1. Short-Term Prepaid Expenses	161		-	-
2. VAT Deductible	162		21.836.465	790.892.182
3. Taxes and Other Receivables from the State	163		19.920	19.920

RESOURCES	Code	Interpretation	30/06/2026	01/01/2026
1	2	3	4	5
5. Other Short-Term Assets	165		-	-
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	200		**21.448.155.798**	**21.942.050.599**
I. Non – Current receivables	**210**		-	-
1. Long term trade receivables	211			-
2. Long term advance to suppliers	212		-	-
3. Working capital from subunits	213		-	-
4. Long term receivables from related parties	214		-	-
5. Long term loan receivables	215		-	-
6. Long term other receivables	216		-	-
7. Provision for bad debts (*)	219		-	-
II. Fixed assets	**220**		**745.772.883**	**927.530.078**
1. Tangible fixed assets	221		745.772.883	927.530.078
- Historical cost	*222*		7.952.689.414	7.952.689.414
- Accumulated depreciation value	*223*		(7.206.916.531)	(7.025.159.336)
2. Fixed assets of finance leasing	224		-	-
- Historical cost	*225*		-	-
- Accumulated depreciation value	*226*		-	-
3. Intangible fixed assets	227		-	-
- Historical cost	*228*		242.000.000	242.000.000
- Accumulated depreciation value	*229*		(242.000.000)	(242.000.000)
III. Long-term biological assets	**230**			
IV. Investment Properties	**240**		**11.877.592.424**	**12.081.843.690**
- Cost	241		23.731.717.486	23.731.717.486
- Accumulated Depreciation	242		(12.058.376.328)	(11.649.873.796)
V. Long-Term Work in Progress	**250**		**525.000.000**	**525.000.000**
1. Long term work in progress	251		-	-
2. Construction in progress costs	252		525.000.000	525.000.000
VI. Long-Term Financial Investments	**260**		**7.970.435.110**	**7.970.435.110**
1. Investments in Subsidiaries	261		-	-
2. nvestments in joint-venture, associates	262		-	-
3. Capital Contributions to Other Entities	263		8.110.035.110	8.110.035.110
4. Provision for Long-Term Financial Investments	264		(139.600.000)	(139.600.000)
5. Held-to-maturity investments	265		-	-
VII. Other Long-Term Assets	**270**		**329.355.381**	**437.241.721**

RESOURCES	Code	Interpretation	30/06/2026	01/01/2026
1	2	3	4	5
1. Long-term prepaid expenses	271		329.355.381	437.241.721
2. Deferred tax assets	272		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**140.495.921.033**	**171.748.232.930**
LIABILITIES AND OWNERS' EQUITY				
A. LIABILITIES (300=310+330)	**300**		**16.233.068.776**	**47.772.218.265**
I. Current liabilities	**310**		**15.663.780.126**	**46.907.929.615**
1. Short-term payables to suppliers	311		8.609.318.830	12.358.742.481
2. Short-term prepayments from customers	312		-	1.238.776.620
3. Dividends and profit payables	313		8.063.877	
4. Short-term Taxes and other payables to State budget	314		473.753.025	323.691.014
5. Employee Payables	315		56.940.627	396.813.965
6. Short-Term Accrued Expenses	316		853.940.406	858.300.742
9. Short-term deferred revenues	319		139.458.840	362.320.481
10. Other Short-Term Payables	320		4.051.034.407	4.732.188.859
11. Short-Term Borrowings and Finance Lease Liabilities	321		1.470.617.391	26.636.442.730
12. Provision for short-term payable	322		-	-
13. Welfare and Bonus Fund	323		652.723	652.723
II. Long-term liabilities	**330**		**569.288.650**	**864.288.650**
1. Long term trade payables	331		-	-
2. Long term advance to customers	332		-	-
3. Long term accruals	333		-	-
4. Working capital from subunits	334		-	-
5. Long term payables to related parties	335		-	-
6. Long term deferred revenue	337		-	-
7.Other long term liabilities	338		531.288.650	531.288.650
8. Long term loans and debts	339		38.000.000	333.000.000
9. Convertible bond	340		-	-
10. Preference shares	341		-	-
11. Deferred tax liabilities	342		-	-
12. Provision for bad debts	343		-	-
13. The development of science and technology fund	344		-	-
B. OWNER'S' EQUITY (400=410+430)	**400**		**124.039.357.422**	**123.976.014.665**
1. Contributed chartered capital	411		80.000.000.000	80.000.000.000

RESOURCES	Code	Interpretation	30/06/2026	01/01/2026
1	2	3	4	5
- Ordinary shares	411a		-	-
- Preference shares	411b		-	-
2. Share premium	412		57.131.343.889	57.131.343.889
3. Bond option	413		-	-
4. Other equity	414		-	-
5. Treasury shares	415		(2.511.165.126)	(2.511.165.126)
6. Asset revaluation difference	416		-	-
7. Foreign exchange gain/loss	417		-	-
8. Supplementary capital reserve fund	418		3.831.910.832	3.831.910.832
9. Financial reserve fund	419		-	-
10. Undistributed earnings	420		(14.412.732.173)	(14.476.074.930)
- Previous year undistributed earnings	420a		(14.476.074.930)	(10.783.038.320)
- Undistributed PAT this year	420b		63.342.757	(3.693.036.610)
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	**440**		**140.272.426.198**	**171.748.232.930**

Hanoi, July 28, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
DANG THI CAM THI	PHAM THI CAM ANH	TRAN VAN LONG

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

CONSOLIDATED INCOME STATEMENT

(Full)

As at June 30, 2026

Unit: VND

NORMS	Code	Interpretation	Quarter II/2026	Quarter II/2025	Cumulative total for Quarter II/2026	Cumulative total for Quarter II/2025
1	2	3	4	5	6	7
1. Revenue from sales and service provision	01		12.561.308.300	12.859.895.947	24.842.306.252	15.844.568.055
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales and service provision (10=01-02)	10		12.561.308.300	12.859.895.947	24.842.306.252	15.844.568.055
4. Cost of goods sold	11		10.478.154.891	10.608.453.269	20.776.224.006	11.692.606.261
5. Gross Profit from Sales of Goods and Services (20 = 10 - 11)	20		2.083.153.409	2.251.442.678	4.066.082.246	4.151.961.794
6. Gain/(loss) on sale and disposal of investment properties	21					
7. Financial Income	22		45.472.028	280.577.762	88.284.273	282.748.558
8. Financial Expenses	23		72.807.669	185.948.136	297.176.178	259.642.809
- In which: interest expenses	*24*					
9. Selling Expenses	25					
10. General and Administrative Expenses	26		2.058.344.271	2.620.543.335	3.829.704.981	4.439.387.786
11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	***30***		(2.526.503)	(274.471.031)	27.485.360	(264.320.243)
12. Other income	31		35.000.002	2	37.278.003	3
13. Other expenses	32		1.006.557	0	1.420.606	2
14.Other Profit (40 = 31 - 32)	40		33.993.445	2	35.857.397	1
15. Total Accounting Profit Before Tax (50 = 30 + 40)	50		31.466.942	-274.471.029	63.342.757	-264.320.242
16. Current Corporate Income Tax Expenses	51		0	5.802.000	0	5.802.000
18. Profit After Corporate Income Tax (60 = 50 - 51 - 52)	60		31.466.942	-280.273.029	63.342.757	-270.122.242
19. Profit after tax of Parent Company	61		31.466.942	(280.273.029)	63.342.757	(270.122.242)
21. Basic Earnings per Share	70		4	(36)	8	(35)
22. Diluted Earnings per Share	71					

Hanoi, July 28, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
DANG THI CAM THI	PHAM 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

CONSOLIDATED CASH FLOW STATEMENT

As at 30 June 2026

(According to the indirect method)

Code	NORMS	Interpretation	Cumulative total for Quarter II/2026	Cumulative total for Quarter II/2025
	I.CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		63.342.757	(264.320.242)
	2. Adjustments for accounts		**818.850.891**	**744.999.925**
02	- Depreciation of fixed assets and investment real estate		590.259.727	773.592.777
03	- Provisions		(8.382.350)	(131.340.843)
04	- Gains and losses from exchange rate differences due to revaluation			
05	- Profits and losses from investment activities		(88.284.273)	(282.748.558)
06	- Interest expenses		325.257.787	385.496.549
07	- Other adjustments			
08	**3. Operating income before changes in working capital**		**882.193.648**	**480.679.683**
09	- Decrease/(increase) in receivables		19.499.583.628	3.010.487.260
10	- Decrease/(increase) in inventories		10.273.294.461	(3.444.712.065)
11	- Increase or decrease payables (excluding interest payable, corporate income tax payable)		(6.031.102.620)	6.342.484.203
12	- Decrease/(Increase) in prepaid expenses		107.886.340	(390.029.124)
13	- Decrease/(Increase) in securities held for trading		-	(268.726.457)
14	- Interest paid		(302.898.933)	(385.496.549)
15	- Enterprise income tax paid		(69.580.384)	(73.913.541)
16	- Other income from business activities		-	-
17	- Other cash inflows/(outflows) from operating activities		-	(5.700.000)
20	**Net cash flow from operating activities**		**24.359.376.140**	**5.265.073.410**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase and construction of fixed assets and other long-term assets		-	-
22	2. Proceeds from disposals of assets		-	-

Code	NORMS	Interpretation	Cumulative total for Quarter II/2026	Cumulative total for Quarter II/2025
23	3. Loans provided to related parties and other		-	(2.171.030.514)
24	4. Collection of loans provided to related parties and other		-	
26	6. Proceed from collection investment in other entity		-	244.040.372
27	7. Interest and dividend received		88.284.273	38.708.186
30	**Net cash flow from investing activities**		**88.284.273**	**(1.888.281.956)**
	III. CASH FLOWS FROM FINANCIAL ACTIVITIES			
33	3. Proceeds from bond issuance and borrowings		803.617.391	5.904.828.070
34	4. Payments of loan		(26.264.442.730)	(9.212.011.814)
35	5. Payments for principal of finance leaser			
36	6. Dividend paid to owner		-	-
40	**Net cash flow from financial activities**	**40**	**(25.460.825.339)**	**(3.307.183.744)**
50	**Net cash flow during the year (20+30+40)**	**50**	**(1.013.164.926)**	**69.607.710**
60	**Cash and cash equivalents at the beginning of the year**	**60**	**2.945.549.312**	**3.141.626.548**
70	**Cash and cash equivalents at the end of the year (50+60+61)**	**70**	**1.932.384.386**	**3.211.234.258**

Hanoi, July 28, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
DANG THI CAM THI	PHAM THI CAM ANH	TRAN VAN LONG

CÔNG TY CỔ PHẦN HACISCO

M.S.D.N: 0101116...

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

Quarter II/2026

1 . CHARACTERISTICS OF ENTERPRISES' OPERATION

A form of equity ownership

Hanoi Postal Construction Joint Stock Company (abbreviated as HACISCO) is a joint-stock company converted from a state-owned enterprise, established under Decision No. 950/QD-TCCB dated October 13, 2000, signed by the Director General of the General Department of Postal Services (now the Ministry of Posts and Telecommunications). The company operates under Business Registration Certificate No. 0103000234, first registered on January 22, 2001, issued by the Department of Planning and Investment of Hanoi City.

The company's headquarters is located at: 51 Vu Trong Phung Street - Thanh Xuan - Hanoi

The company's charter capital is: 80,000,000,000 VND

The company has the following subsidiaries:	Address	Main business activity
Postal and Telecommunications Construction Company No. 1	51 Vu Trong Phung Thanh Xuan ward, Hanoi	Design consultancy, constructio
Postal and Telecommunications Construction Company No. 2	As above	Design consultancy, constructio
Postal and Telecommunications Construction Company No. 4	As above	Design consultancy, constructio
Postal and Telecommunications Construction Company No. 5	As above	Design consultancy, constructio
Company No. 1	As above	Design consultancy, constructio
Company No. 2	As above	Design consultancy, constructio
Company No. 6	As above	Design consultancy, constructio
Company No. 8	As above	Design consultancy, constructio
Company No. 9	As above	Design consultancy, constructio
Southern Postal and Telecommunications Construction Company	Lot H30, Road No. 1 Le Minh Xuan Industrial Park Binh Chanh - Ho Chi Minh City	Design consultancy, constructio
Design Company	51 Vu Trong Phung Thanh Xuan ward, Hanoi	Design consultancy, constructio
Company office	51 Vu Trong Phung	Design consultancy, constructio

Business activities

The company's main activities are:

- Construction of other civil engineering works
- Construction of public works;
- Demolition;
- Wholesale of computers, peripheral equipment, and software;
- Construction of railway and road works;
- Wholesale of metals and metal ores;
- Specialized design activities (Details: Interior decoration);
- Installation of electrical systems;
- Installation of other construction systems;
- Completion of construction works;
- Wholesale of materials and equipment for installation in construction;

- Site preparation;
- Construction of various types of houses;
- Installation of water supply, drainage, heating, and air conditioning systems;
- Services directly supporting rail and road transport;
- Maintenance and repair of cars and other motor vehicles;
- Maintenance and repair of motorcycles and bicycles;
- Retail of hardware, paints, glass, and other construction equipment in specialized stores;
- Production of iron, steel, and cast iron;
- Casting of iron and steel;
- Metalworking; metal treatment and coating;
- Wholesale of solid, liquid, gas fuels and related products;
- Wholesale of raw agricultural, forestry products (excluding bamboo, rattan, and prohibited animals);
- Wholesale of rice;
- Wholesale of food products;
- Retail of food products in specialized stores;
- Buying, selling, and consigning goods;
- Wholesale of specialized products not classified elsewhere, including industrial chemicals such as aniline, printing ink, essential oils, industrial gases, adhesives, dyes, synthetic plastics, methanol, paraffin, perfumes and flavorings, soda, industrial salts, acids, and more;
- Manufacturing and trading of consumer goods: automobiles, motorcycles;
- Trading materials, machinery, equipment, and transportation means for various industries, agriculture (excluding pesticides and veterinary medicines), transportation.

Corporate structure

- Total number of subsidiaries: 02

+ Number of subsidiaries consolidated: 02
+ Number of subsidiaries not consolidated: 0

The subsidiaries consolidated in the financial statements as of June 30, 2026, include:

Company name	Address	Ownership interest	Voting rights ratio	Main business activity
Hacisco 8 Single Member Limited Liability Company	51 Vu Trong Phung, Thanh Xuan ward, Hanoi	100%	100%	Construction activities
Hacisco 1 Single Member Limited Liability Company	51 Vu Trong Phung, Thanh Xuan ward, Hanoi	100%	100%	Construction activities

2 . ACCOUNTING REGIME AND POLICIES APPLIED AT THE COMPANY

2.1 Accounting period, currency used in accounting

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.
The currency used in accounting records is Vietnam Dong (VND).

2.2 Accounting Standards and Policies Applied

Accounting policies applied
The company applies the accounting policies for enterprises issued under Circular No. 99/2025/TT-BTC dated Otober 27, 2025 and Circular No. 43/2026/TT-BTC dated April 20, 2026, by the Minister of Finance.

Statement of compliance with accounting standards and policies

The company has applied the Vietnamese Accounting Standards and related guidelines issued by the government. The financial statements are prepared and presented in accordance with the regulations of each standard, circulars guiding the implementation of the standards, and the current accounting policies in effect.

Accounting system applied

The company applies a computerized accounting system.

2.3 Basis for Preparing Financial Statements

The financial statements are presented on the basis of historical cost.

The company's financial statements are prepared based on the aggregation of transactions and events arising, recorded in the accounting books at the dependent accounting units and the company's office. In the company's financial statements, intercompany transactions and balances relating to assets, capital, receivables, and payables have been eliminated.

2.4 Financial Instruments

Initial recognition

Financial assets

The company's financial assets include cash and cash equivalents, accounts receivable from customers and others, loans, and short-term and long-term investments. At initial recognition, financial assets are measured at purchase cost/issue cost plus other directly related costs incurred in the acquisition or issuance of the financial asset.

Financial liabilities

The company's financial liabilities include loans, payables to suppliers, and other payables, as well as accrued expenses. At initial recognition, financial liabilities are measured at issuance cost plus any directly related costs incurred in the issuance of the financial liabilities.

Subsequent measurement

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

2.5 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank deposits, short-term investments with maturities not exceeding three months, highly liquid assets that are easily convertible into known amounts of cash and not subject to significant risks when converted into cash.

2.6 Accounts Receivable

Accounts receivable are presented in the financial statements at the book value of accounts receivable from customers and others, after deducting provisions made for bad debts.

Provisions for doubtful debts are made for each receivable based on the overdue aging of the debts or estimated potential losses.

2.7 Inventories

Inventories are stated at cost. If the net realizable value is lower than cost, inventories are stated at net realizable value. The cost of inventories includes purchase cost, processing cost, and other directly attributable costs incurred to bring inventories to their current location and condition.

Raw materials are accounted for using the perpetual inventory method. The value of raw materials and tools remaining at the end of the period is accounted for using the specific identification method.

Work in progress at the end of the year is determined for each project and construction item (CT, HMCT) as follows:

* For projects that have not completed any construction volume during the period, the following applies:

WIP costs at the end of the period for each project, construction item	=	WIP costs at the beginning of the period for each project, construction item	+	WIP costs incurred during the period for each project, construction item

* For projects and construction items with recognized revenue:

WIP costs at the end of the period for each project, construction item	=	WIP costs at the beginning of the period for each project, construction item	+	WIP costs incurred during the period for each project, construction item	-	Standard cost for each project, construction item

In which:

The standard cost for each project and construction item is temporarily calculated as follows:

Temporary revenue for each project and construction item - Pre-tax income for each project and construction item, which will be adjusted based on the final settlement approved by the competent authority.

Provisions for inventory devaluation are made at the end of the year as the difference between the cost of inventory and its net realizable value.

2.8 Fixed assets and depreciation of fixed assets

Tangible and intangible fixed assets are recognized at cost. During their use, tangible and intangible fixed assets are recorded at original cost, accumulated depreciation, and the remaining value.

Depreciation is calculated using the straight-line method. The estimated depreciation periods are as follows:

- Buildings and structures	05 - 30	years
- Machinery and equipment	03 - 06	years
- Transport vehicles	06 - 08	years
- Office equipment	03 - 05	years
- Other assets	03 - 05	years
- Management software	03	years

2.9 Investment Properties

Investment properties are recognized at cost. During the holding period for price appreciation or leasing activities, investment properties are recorded at original cost, accumulated depreciation, and the remaining value.

Investment properties are depreciated using the straight-line method, with the depreciation periods estimated as follows:

- Buildings and structures	03-30	years

2.10 Financial Investments

At the reporting date, financial investments are classified as follows:

- Treasury bills, government bonds, and bank deposits with a maturity period of no more than 3 months from the purchase date are considered "cash equivalents."
- Investments with a recovery period of less than 1 year or within 1 operating cycle are classified as short-term
- Investments with a recovery period longer than 1 year or beyond one operating cycle are classified as long-term

The provision for impairment of investments at the end of the year is the difference between the cost of investments recorded in the accounting books and their market value or fair value at the time of the provision.

- For securities investments: If the securities are listed, the market value is calculated based on the average transaction price on the Hanoi Stock Exchange (HNX) or the closing price on the Ho Chi Minh Stock Exchange (HOSE) on the date of the provision. If the securities are not listed on the stock market, the market value is determined based on the average transaction price on the trading market of unlisted public companies (UPCom) on the date of the provision or the average price based on transaction prices provided by at least three securities companies at the time of the provision. If the market price of securities cannot be determined, the company will not recognize an impairment provision. For listed securities that are delisted or suspended from trading, the market value will be the book value at the most recent balance sheet date.
- For long-term investments in other economic organizations: The provision is determined based on the financial statements of the other economic organizations.

2.11 Borrowing Costs

Borrowing costs are recognized as expenses in the production and business activities during the period when incurred, except for borrowing costs directly related to the construction investment or production of work in progress, which are capitalized into the value of the asset when all conditions are met.

Borrowing costs directly related to the construction investment or production of work in progress, which requires a period of more than 12 months for the asset to be put into use for its intended purpose or for sale, are capitalized into the value of the asset. This includes interest on loans, amortization of discounts or premiums on bond issuance, and other related costs incurred during the borrowing process.

2.12 Prepaid Expenses

Prepaid expenses related to the production and business activities for a fiscal year or an operating cycle are recognized as short-term prepaid expenses and are charged to the production and business expenses of that fiscal year.

Expenses incurred in a fiscal year but related to the results of multiple accounting periods are recorded as long-term prepaid expenses and amortized into business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business costs for each period are based on the nature and extent of each type of expense, selecting an appropriate method and allocation criteria. Long-term prepaid expenses are amortized into production and business expenses using the straight-line method.

2.13 Accrued Expenses

Accrued expenses are expenses that have not yet been incurred but are anticipated and accounted for in the period to ensure that actual expenses do not cause a significant fluctuation in the production and business costs, in line with the matching principle between revenue and expenses. When these expenses are incurred, if there is a difference from the amount accrued, adjustments are made to increase or decrease the expense accordingly.

The accrued expenses for construction projects represent amounts payable to the construction enterprises and teams based on the estimated costs of projects and construction items (CT, HMCT) that have confirmed the completion of construction volume, A-B settlement, but have not yet been approved by the investor, and are temporarily recorded as revenue. Based on this temporarily recorded revenue, the company is temporarily

Accrued Expenses for Each Project, Construction Item	=	Standard Cost of Project, Construction Item	-	Expenses with Original Documentation Gathered for Each Project, Construction Item

2.14 Owner's Equity

Owner's investment capital is recorded based on the actual contributed capital from the owner.

Share premium is recorded as the difference between the actual issuance price and the par value of shares when the company issues shares for the first time, makes additional issuances, or reissues treasury shares. Direct costs related to the additional issuance or reissue of treasury shares are deducted from share premium.

Other equity from the owner is recorded at the remaining value after deducting any taxes related to donated or gifted assets from organizations or individuals, as well as any contributions from business activities.

Treasury shares refer to shares issued by the company that are subsequently repurchased. Treasury shares are recorded at their actual repurchase value and are presented on the balance sheet as a deduction from owner's equity. The company does not recognize any gains or losses from the buying, selling, issuing, or canceling
Undistributed after-tax profit is the profit from the company's activities after adjusting for changes in accounting policies and correcting any material errors from previous years. Undistributed after-tax profit may be distributed to investors based on their capital contribution after being approved by the General Assembly of Shareholders and after setting aside reserve funds as per the company's charter and Vietnamese law.

Dividends payable to shareholders are recognized as a liability in the company's balance sheet once the dividend declaration has been made by the General Assembly of Shareholders.

Revenue Recognition

Sales Revenue

Revenue from the sale of goods is recognized when the following conditions are met:

- The major risks and rewards related to the ownership of the product or goods have been transferred to the buyer;

- The company no longer holds management rights over the goods or the right to control them;

- The revenue is reliably measurable;
- The company has received or will receive economic benefits from the transaction;
- The related costs of the transaction can be reliably determined.

Revenue from Service Provision

Revenue from providing services is recognized when the outcome of the transaction can be reliably determined. For transactions that span multiple periods, revenue is recognized for the portion of the service completed by the balance sheet date. The outcome of the service provision transaction is determined when the following conditions are met:

- The revenue is reliably measurable;
- Economic benefits from the service provision can be expected to be obtained;
- The portion of the work completed by the balance sheet date can be reliably determined;
- The costs incurred for the transaction and the costs to complete the service provision are identifiable.

The portion of work completed in service provision is determined using the completed work method.

Financial Revenue

Financial revenue from interest, royalties, dividends, profits, and other financial income is recognized when the fol

- Economic benefits from the transaction are expected to be received;
- The revenue is reliably measurable.

Dividends and profit distributions are recognized when the entity is entitled to receive the dividends or profit from its investments.

Construction contract

Revenue

The basis for revenue recognition is the value of the A-B settlement for completed and accepted projects or the confirmation of completed basic construction volumes for each stage for projects with long construction durations. The recognized revenue value is the settlement value of the project/stage acceptance (excluding VAT) that the company estimates it will receive. This value does not include materials supplied by the investor or other basic construction costs incurred by the investor.

The differences between the settlement value of the project approved by the investor and the revenue previously recognized in prior periods are adjusted to increase or decrease the revenue in the year the settlement approval document from the investor is received.

Expenses

For projects that have been completed, accepted, handed over, or approved for settlement by the investor, all costs accumulated for that project are transferred to determine the business results.

For projects with long construction durations where revenue is recognized based on the completed construction volume confirmed by the investor, the cost of goods sold used to determine business results corresponds to the completed construction volume.

Recognition of Financial Expenses

Expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;

Costs of lending and borrowing capital;

- Losses due to exchange rate fluctuations from transactions involving foreign currencies;

Provision for impairment of securities investments.

The above items are recognized based on the total amounts incurred during the period, without offsetting against financial revenue.

Taxes

Current Tax

Tax assets and taxes payable for the current year and prior years are determined by the amount expected to be paid to (or recovered from) the tax authorities, based on the tax rates and tax laws in effect as of the end of the tax year.

3 . Cash and Cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	997.776.258	1.009.664.436
Bank deposits	934.608.128	1.935.884.876
Total	**1.932.384.386**	**2.945.549.312**

4 . SHORT-TERM FINANCIAL INVESTMENTS

	30/06/2026	01/01/2026
	VND	VND
Trading securities	1.120.316.007	1.120.316.007
Provision for impairment of trading securities	(813.390.470)	(821.772.820)
Total	**306.925.537**	**298.543.187**

Details of trading securities investments and the provision for impairment (See Appendix 1)

5 . SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/06/2026		01/01/2026	
	Value	Provisions	Value	Provisions
	VNĐ	VNĐ	VNĐ	VNĐ
Related parties	***2.595.435.544***		***23.857.792.863***	
- Vietnam Posts and Telecommunications Group - Telecommunications of the cities	0		116.943.552	
- Network Infrastructure Corporation	2.595.435.544		8.149.149.774	
- Landcom Investment Joint Stock Compan	3.603.977.593		15.591.699.537	
Other parties	***50.451.141.907***		**50.915.037.495**	
- VICTORIA Property Management Co., Ltd.	18.504.576.915		18.504.576.915	
- Viettel Network Corporation - Branch of Military Telecom Group	6.094.395.833		6.116.956.171	
- Other customers	25.852.169.159	-1.047.689.055	26.293.504.409	-1.047.689.05
	56.650.555.044	**-1.047.689.055**	**74.772.830.358**	**-1.047.689.05**

6 . SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provisions	Value	Provisions
	VNĐ	VNĐ	VNĐ	VNĐ
Other parties				
- Tuong Nguyen Construction Investment Joint Stock Company	574.215.329		574.215.329	
- Thang Long Construction Investment Joint Stock Company	500.000.000		500.000.000	
- Other advances to suppliers	3.151.570.534		3.572.725.639	

4.225.785.863	**4.646.940.968**

7 . OTHER SHORT-TERM RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
Receivables from construction teams for advance payments to perform projects	36.400.778.735	36.059.384.023
Other receivables	1.396.238.514	1.396.238.514
Total	**37.797.017.249**	**37.455.622.537**

8 . INVENTORIES

	30/06/2026	01/01/2026
	VND	VND
Raw materials, supplies	127.717.000	2.345.729.800
Work-in-progress production costs	19.474.875.728	27.530.157.389
Total	**19.602.592.728**	**29.875.887.189**

10 . TANGIBLE FIXED ASSETS (Appendix 2)

11 . INTANGIBLE FIXED ASSETS (Appendix 3)

12 . INVESTMENT PROPERTY

Items	**Buildings and structures**	**Total**
	VND	**VND**
Cost		
Beginning balance	23.731.717.486	23.731.717.486
Ending Balance	**23.731.717.486**	**23.731.717.486**
Accumulated depre		
Beginning balance	11.649.873.796	11.649.873.796
Increase during the y	408.502.532	408.502.532
- Due to depreciation	*408.502.532*	*408.502.532*
Ending Balance	**12.058.376.328**	**12.058.376.328**
Net book Value		
At the beginning of tl	12.081.843.690	12.081.843.690
At the end of the ye	**11.673.341.158**	**11.673.341.158**

13 . LONG-TERM FINANCIAL INVESTMENTS

	30/06/2026	01/01/2026
	VND	VND
Equity investments	578.375.110	578.375.110
Other long-term investments	7.531.660.000	7.531.660.000
Provision for long-term financial investments	-139.600.000	-139.600.000
Total	**7.970.435.110**	**7.970.435.110**

Including:

a. Equity investments

	30/06/2026		**01/01/2026**	
	Quantit	**Value**	**Quantity**	**Value**
Shares of Postal Design Joint Stock Compa	20.000	250.375.110	20.000	250.375.110
Shares of Can Tho Postal Construction Joir	0	0	15.000	0
Shares of Telephone Directory Joint Stock Yellow Pages	15.000	188.400.000	15.000	188.400.000

Shares of Hai Phong Postal Construction Jc	13.560	139.600.000	13.560	139.600.000
Total		**578.375.110**		**578.375.110**

The company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and the Vietnamese Accounting System do not provide specific guidance on how to determine fair value.

b. Other Long-term Investment

The other long-term investment is the capital contribution to the Postal Express Joint Stock Company. The details of this investment are as follows:

Name of the recipient company:	Postal Express Joint Stock Company
Location:	Xuan Dinh, Tu Liem, Hanoi
Main business activities:	Domestic and international express delivery services.
Hacisco's ownership percentage:	8.22%
Voting rights:	8.22%

14 . SHORT-TERM LOANS AND FINANCIAL LEASES

	30/06/2026	01/01/2026
	VND	VND
Short-term loans	803.617.391	9.472.221.634
- Bank loan	*803.617.391*	*9.472.221.634*
- Borrowing from other parties		
Current portion of long-term debt	667.000.000	964.092.000
Total	**1.470.617.391**	**10.436.313.634**

15 . SHORT-TERM PAYABLES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Payable	Value	Payable
	VNĐ	VNĐ	VNĐ	VNĐ
Other parties				
- BBC Hanoi Joint Stock Company	1.935.683.820	1.935.683.820	5.415.953.614	5.415.953.61
- Thang Loi Joint Stock Company		0	1.322.873.200	1.322.873.20
- HTN Vietnam Joint Stock Company		0	0	0
- Sao Tien Construction Service Trading Company Limited	750.150.502	750.150.502	750.150.502	750.150.502
- Bac Viet Construction and Project Management Joint Stock Company		0		0
- Other advances to suppliers	5.923.484.508	5.923.484.508	4.869.765.165	4.869.765.16
	8.609.318.830	**8.609.318.830**	**12.358.742.481**	**12.358.742.48**

16 . ADVANCE PAYMENTS RECEIVED FROM

	30/06/2026	01/01/2026
	VNĐ	VNĐ
Related parrties		
Other parties		

- Hai Phong Railway Car Joint Stock Company	0	186.776.014
- Viettel Network Corporation - Telecommunications Group of the Ministry of Defense	0	789.645.836
- Land Development Center of Son Tay Town	0	0
- SUMIBI Vietnam Joint Stock Company	0	160.352.808
- Other customers	0	102.001.962
	0	**1.238.776.62**

17 . TAXES AND PAYABLES TO THE STATE

	30/06/2026	01/01/2026
	VND	VND
Value-added tax	442.885.806	234.554.378
Corporate income tax	0	69.580.384
Personal income tax	30.867.219	19.556.252
Other fees, charges, and payables	0	
Total	**473.753.025**	**323.691.014**

The Company's tax finalization is subject to inspection by the tax authorities. As the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amounts presented in the Financial Statements may be subject to adjustments based on the decisions of the tax authorities.

18 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Material costs	189.932.547	189.932.547
General expenses	664.007.859	668.368.195
Total	**853.940.406**	**858.300.742**

19 . OTHER SHORT-TERM PAYABLES AND LIABILITIES

	30/06/2026	01/01/2026
	VND	VND
Trade union funds	357.404.717	336.826.235
Health insurance	0	
Dividends and profits payable	8.063.877	8.063.877
Construction costs unpaid to construction teams	3.606.877.327	4.308.610.261
Other payables and liabilities	*78.688.486*	*78.688.486*
Total	**4.051.034.407**	**4.732.188.859**

19 . OWNER'S EQUITY

a) Statement of Changes in Owner's Equity

	Owner's investment capital	Share premium	Treasury shares	Development investment fund	Unappropriated profit	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of the previous pe	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(10.783.038.320)**	**127.669.051.275**
Losses from the previous period	-	-	-	-	(3.693.036.610)	(3.693.036.610)
Profit distribution	-	-	-	-		-
Board of Directors and Supervisory Bo	-	-	-	-		-
Other expenses						-
Ending balance of the previous 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**
Beginning balance of the previous pe	**80.000.000.000**	**57.131.343.889**	**2.511.165.126**	**3.831.910.832**	**(14.476.074.930)**	**123.976.014.665**
Losses from the previous period	-	-	-	-	63.342.757	**63.342.757**
Profit distribution	-	-	-	-	-	
Board of Directors and Supervisory Bo	-	-	-	-	-	
Other expenses	-	-	-	-	-	
Ending balance of the previous period	**80.000.000.000**	**57.131.343.889**	**2.511.165.126**	**3.831.910.832**	**(14.412.732.173)**	**124.039.357.422**

b. Details of owners' investment capital

	30/06/2026	Ratio	01/01/2026	Ratio
	VND	%	VND	%
Contribution from Vietnam Posts and Telecommunic:	22.100.000.000	27,6%	22.100.000.000	27,6%
Robert Alexander Stone	10.100.000.000	12,6%	10.026.000.000	12,5%
Pham Thi Hanh	11.622.600.000	14,5%	8.824.500.000	11,0%
Cen Academy Joint Stock Company		0,0%	4.000.000.000	5,0%
Contributions from other parties	36.177.400.000	45,2%	35.049.500.000	43,8%
Total	**80.000.000.000**	**100%**	**80.000.000.000**	**100%**

c. Transactions related to capital with owners and distribution of dividends, profit sharing

	30/06/2026	01/01/2026
	VND	VND
Owner's investment capital		
- Beginning capital contribution	80.000.000.000	80.000.000.000
- Ending capital contribution	80.000.000.000	80.000.000.000
Dividends and profits	8.063.877	8.063.877
- *Dividends and profits payable at the beginning of the pe.*	*8.063.877*	*8.063.877*
- *Dividends and profits payable during the period*		
Dividends and profit distribution from the previous period's pı	-	-
- *Dividends and profits paid in cash*	-	
Dividends and profit distribution from the previous period's pı		
- *Dividends and profits payable at the end of the period*	8.063.877	8.063.877

d. Shares

	30/06/2026	01/01/2026
Number of shares registered for issuance	8.000.000	8.000.000
Number of shares sold to the public	8.000.000	8.000.000
- *Common shares*	*8.000.000*	*8.000.000*
- Preferred shares	-	-
Number of shares repurchased	200.000	200.000
- *Common shares*	*200.000*	*200.000*
- Preferred shares	-	-
Number of shares outstanding	7.800.000	7.800.000
- *Common shares*	*7.800.000*	*7.800.000*
- Preferred shares	-	-
Par value of outstanding shares	10.000	10.000

e. Company funds

	30/06/2026	01/01/2026
	VND	VND
- Development investment fund	3.831.910.832	3.831.910.832
	3.831.910.832	**3.831.910.832**

20 . TOTAL SALES REVENUE AND SERVICE PROVIDING

	30/06/2026	30/06/2025

	30/06/2026	30/06/2025
	VND	VND
Sales revenue from goods, finished products	-	-
Revenue from service provision	3.541.434.875	3.377.178.189
Revenue from construction contracts	21.300.871.377	12.467.389.866
Total	**24.842.306.252**	**15.844.568.055**

21 . COST OF GOODS SOLD

	30/06/2026	30/06/2025
	VND	VND
Cost of goods sold	-	-
Cost of services provided	1.341.043.071	1.389.927.186
Cost of construction contracts	19.435.180.935	10.302.679.075
Total	**20.776.224.006**	**11.692.606.261**

22 . FINANCIAL REVENUE

	30/06/2026	30/06/2025
	VND	VND
Interest from deposits and loans	57.784.273	23.708.186
Dividends or profits received	30.500.000	15.000.000
Other financial income	-	244.040.372
Total	**88.284.273**	**282.748.558**

23 . FINANCIAL EXPENSES

	30/06/2026	30/06/2025
	VND	VND
Interest on loans	325.257.787	385.496.549
Provision/reversal of impairment for investments	(28.081.609)	(131.340.843)
Other expenses	-	5.487.103
Total	**297.176.178**	**259.642.809**

24 . OTHER INCOME

	30/06/2026	30/06/2025
	VND	VND
Other income	37.278.003	3
Total	**37.278.003**	**3**

25 . OTHER EXPENSES

	30/06/2026	30/06/2025
	VND	VND
Other expenses	1.420.606	2
Total	**1.420.606**	**2**

26 . OPERATING EXPENSES

	30/06/2026	30/06/2025
Labor costs	2.610.888.262	3.249.232.360
Depreciation of fixed assets	170.895.011	217.367.651
Taxes, fees, and charges	138.159.564	280.744.771
Provision expenses	-	

Outsourced service costs	10.572.003	18.442.840
Other cash expenses	899.190.141	673.600.164
	3.829.704.981	**4.439.387.786**

27 . CURRENT CORPORATE INCOME TAX

	30/06/2026	30/06/2025
	VND	VND
Current corporate income tax expense of the parent company		
Current corporate income tax expense of the subsidiary	-	5.802.000

28 . BASIC EARNINGS PER SHARE

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

	30/06/2026	30/06/2025
	VND	VND
Net profit after tax	63.342.757	(270.122.242)
Profit allocated to common shares	63.342.757	(270.122.242)
Weighted average number of common shares outstanding during the period	7.800.000	7.800.000
Basic earnings per share	**8**	**(35)**

29 . OPERATING COSTS BY ELEMENT

	30/06/2026	30/06/2025
	VND	VND
Raw material costs	9.456.946.501	8.778.415.432
Labor costs	7.520.681.321	7.723.888.382
Depreciation of fixed assets	590.259.727	773.592.777
Outsourced service costs	148.731.567	145.349.994
Other cash expenses	2.147.268.542	2.155.459.527
Total	**19.863.887.658**	**19.576.706.112**

30 . FINANCIAL INSTRUMENTS

Types of financial instruments of the Company

	Book value			
	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Financial assets				
Cash and cash equivalents	1.932.384.386	0	2.945.549.312	0
Trade receivables, other receivables	94.447.572.293	(1.508.595.526)	112.228.452.895	(1.508.595.526)
Loans receivable	0	0	0	0
Short-term investmen	1.120.316.007	(813.390.470)	1.120.316.007	(821.772.820)
Bond investments	0	0	0	0
Total	**97.500.272.686**	**(2.321.985.996)**	**116.294.318.214**	**(2.330.368.346)**

	30/06/2026	01/01/2026
	VND	VND
Financial liabilities		

Loans and borrowings	1.508.617.391	26.969.442.730
Trade payables, other payables	13.191.641.887	17.622.219.990
Accrued expenses	853.940.406	858.300.742
Total	**15.554.199.684**	**45.449.963.462**

Financial risk management

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the cost of incurred risks and the cost of risk management. The Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market Risk

The Company's business activities are primarily exposed to risks arising from changes in prices, exchange rates, and interest rates.

Price Risk:

The Company is exposed to price risk from equity instruments arising from short-term and long-term stock investments due to the uncertainty of future stock prices. Long-term equity investments are held for strategic long-term purposes, and at the end of the financial year, the Company does not plan to sell these investments.

Exchange Rate Risk:

The Company is exposed to exchange rate risk because the fair value of future cash flows from a financial instrument will fluctuate due to changes in foreign exchange rates when loans, revenues, and expenses are denominated in currencies other than the Vietnam dong.

Interest Rate Risk:

The Company is exposed to interest rate risk because the fair value of future cash flows from a financial instrument will fluctuate due to changes in market interest rates when the Company has deposits, with or without maturity, and loans or debt with floating interest rates. The Company manages interest rate risk by analyzing market competition to obtain favorable interest rates for its purposes.

Credit Risk

Credit risk is the risk that a party involved in a financial instrument or contract will be unable to fulfill its obligations, leading to a financial loss for the Company. The Company faces credit risk from its business activities (mainly from trade receivables) and financial activities (including bank deposits, loans, and other financial instruments).

	Up to 1 year	More than 1 year to 5 years	More than 5 years	Total
	VND	VND	VND	VND
As of 30/06/2026				
Cash and cash equivalents	1.932.384.386			1.932.384.386 0
Trade receivables, other receivables	92.938.976.767			92.938.976.767
Loans receivable	0	0	0	0
Total	**94.871.361.153**	**0**	**0**	**94.871.361.153**
As of 01/01/2026				
Cash and cash equivalents	2.945.549.312			2.945.549.312 0
Trade receivables, other receivables	110.719.857.369			110.719.857.369
Loans receivable	0	0		0

Total	**113.665.406.681**	**0**	**0**	**113.665.406.681**

Liquidity Risk

Liquidity risk is the risk that the Company faces difficulties in fulfilling its financial obligations due to a lack of funds. The Company's liquidity risk primarily arises from the differing maturity dates of its financial assets and financial liabilities.

The payment terms of financial liabilities are based on expected contract payments (on the basis of principal cash flows) as follows:

	Up to 1 year	More than 1 year to 5 years	More than 5 years	Total
	VND	VND	VND	VND
As of 30/06/2026				
Loans and borrowing	1.470.617.391	38.000.000	0	1.508.617.391
Trade payables, other payables	12.660.353.237	531.288.650	0	13.191.641.887
Accrued expenses	853.940.406	0	0	853.940.406
Total	**14.984.911.034**	**569.288.650**	**0**	**15.554.199.684**
As of 01/01/2026				
Loans and borrowing	26.636.442.730	333.000.000	0	26.969.442.730
Trade payables, other payables	17.622.219.990	531.288.650	0	18.153.508.640
Accrued expenses	858.300.742	0	0	858.300.742
Total	**45.116.963.462**	**864.288.650**	**0**	**45.981.252.112**

The Company believes that the level of concentration risk regarding debt repayment is low. The Company is capable of settling its due liabilities from cash flows generated from business operations and proceeds from

31 . SUBSEQUENT EVENTS

No significant events occurred after the end of the financial period that require adjustment or disclosure in these Financial Statements.

32 . SEGMENT REPORTING

Primary segment report – By business sector: (See details in Appendix 4)

Secondary segment report – By geographical area: (See details in Appendix 4)

33 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list of relationships between related parties and the Company is as follows:

Related Party	Relationship
Vietnam Posts and Telecommunications Group (VNPT)	Significant Shareholder
Provincial and City Telecommunications	Subsidiary of VNPT
Network Infrastructure Corporation	Unit directly under VNPT
Provincial and City Business Centers	Subsidiary of VNPT
Telecommunications and Information Technology Joint Stock Company	Related party of Board Member
Nguyen Hoai Nam	Chairman of the Board
Tran Van Long	Board Member, also CEO
Nguyen Thanh Hai	Board Member, also Deputy CEO
Pham Tran Tho	Board Member

In addition to the information regarding related parties presented in the above notes, the Company also has the following transactions with related parties during the period:

Transactions with other related parties are as follows:

Income of the CEO, Board of Directors, and other management personnel

Full Name	Position	Cumulative QII/2026	Cumulative QII/2025
		VND	VND
Board of Directors		**280.069.000**	**236.095.238**
Nguyen Hoai Nam	Chairman of the Board (appointed on 07/05/2026)	280.069.000	236.095.238
Nguyen Duy Nghiem	Vice Chairman (appointed on 07/05/2026)		
Tran Van Long	Board Member also CEO (elected on 29/04/2026)		
Nguyen Thanh Hai	Board Member, also Deputy CEO (elected on 29/04/2026)		
Pham Tran Tho	Board Member (elected on 29/04/2026		
Do Thai Tung	Board Member (elected on 29/04/2026		
Nguyen Thanh Binh	Board Member (elected on 29/04/2026		
Executive Board		**473.512.503**	**372.517.348**
Tran Van Long	CEO, Board Member	301.000.000	216.000.000
Nguyen Thanh Hai	Deputy CEO	172.512.503	156.517.348
Supervisory Board			**0**
Pham Thi Thanh Lan	Chairman of the Supervisory Board (appointed on 07/05/2026)		
Nguyen Thu Hoai	Member (elected on 29/04/2026)		
Pham Dinh Thang	Member (elected on 29/04/2026)		

34 . COMPARATIVE FIGURES

The comparative figures are the figures from the consolidated financial statements as of June 30, 2025, prepared by AASC Auduting Company Limited.

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

DANG THI CAM THI	PHAM THI CAM ANH	TRAN VAN LONG
PREPARED BY	**CHIEF ACCOUNTANT**	**GENERAL DIRECTOR**

Hanoi, July 28, 2026

HACISCO JOINT STOCK COMPANY
51 Vu Trong Phung, Thanh Xuan Ward, Hanoi
Consolidated financial statement quarter II - 2026

Appendix 1: Details of Short-Term Securities Investments and Provision for Impairment Accruals

Numerical order	Stock code	Unit name	Book value						Provisioning status		Market price					
			At 01/01/2026			At 30/06/2026			At 01/01/2026	At 30/06/2026	At 01/01/2026			At 30/06/2026		
			Quantity	Value	Price	Quantity	Value	Price			Quantity	Value	Price	Quantity	Value	Price
1	TH1	Vietnam General Import-Export Joint Stock Company 1	9.675	417.351.899	43.137	9.675	417.351.899	43.137	-387.069.149	-362.784.899	9.675	30.282.750	3.130	9.675	54.567.000	5.640
2	DC2	Investment and Development - Construction Joint Stock Company No. 2	17.195	266.548.650	15.502	17.195	266.548.650	15.502	-154.781.150	-156.500.650	17.195	111.767.500	6.500	17.195	110.048.000	6.400
3	VHG	Viet Han Investment and Production Joint Stock Company	19.500	249.382.673	12.789	19.500	249.382.673	12.789	-211.552.673	-218.182.673	19.500	37.830.000	1.940	19.500	31.200.000	1.600
4	ALP	Alphanam Joint Stock Company	6.000	94.093.403	15.682	6.000	94.093.403	15.682	0	0		0				
5	TTF	Truong Thanh Wood Industry Group Joint Stock Company	7.560	90.388.199	11.956	7.560	90.388.199	11.956	-66.952.199	-74.512.199	7.560	23.436.000	3.100	7.560	15.876.000	2.100
6	VTC	VTC Telecommunications Joint Stock Company	76	2.398.049	31.553	76	2.398.049	31.553	-1.417.649	-1.410.049	76	980.400	12.900	76	988.000	13.000
7	CTG	Vietnam Joint Stock Commercial Bank for Industry	10	153.134	15.313	14	214.388	15.313	0	0	10	357.500	35.750	14	475.300	33.950
		Total	**60.016**	**1.120.316.007**		**60.020**	**1.120.377.261**		**-821.772.820**	**-813.390.470**	**54.016**	**204.654.150**		**54.020**	**213.154.300**	

HACISCO JOINT STOCK COMPANY
51 Vu Trong Phung, Thanh Xuan Ward, Hanoi
Consolidated financial statement quarter II - 2026

Appendix 2: Increase and decrease of tangible fixed assets

	Houses, buildings	Machinery and equipment	Means of transport, transmission	Management equipment and tools	Total
Original price					
Beginning of year number	4.279.446.206	1.162.899.665	2.430.707.183	79.636.360	7.952.689.414
Increase in the year	-	-	-	-	-
New purchases, upgrades, repairs					-
Decrease during the year	-	-	-	-	-
Liquidation of fixed assets					-
Year-end number	**4.279.446.206**	**1.162.899.665**	**2.430.707.183**	**79.636.360**	**7.952.689.414**
Depreciation value					
Beginning of year number	3.429.449.041	1.134.825.592	2.381.248.343	79.636.360	7.025.159.336
Increase in the year	118.594.407	22.518.515	40.644.273	-	181.757.195
Depreciation during the year	118.594.407	22.518.515	40.644.273		181.757.195
Decrease during the year	-	-	-	-	-
Liquidation of fixed assets					-
Year-end number	**3.548.043.448**	**1.157.344.107**	**2.421.892.616**	**79.636.360**	**7.206.916.531**
Residual value					
Beginning of year number	849.997.165	28.074.073	49.458.840	-	927.530.078
Year-end number	**731.402.758**	**5.555.558**	**8.814.567**	-	**745.772.883**

Appendix 3: Increase and decrease of intangible fixed assets

	Computer software	Technology Transfer Production	Total
Original price			
Beginning of year number	242.000.000	-	242.000.000
Increase in the year	-	-	-
New purchases, upgrades, repairs			-
Adjust down			-
Year-end number	**242.000.000**	-	**242.000.000**
Depreciation value			
Beginning of year number	242.000.000	-	242.000.000
Depreciation during the year			-
Other increases (specify)			-
Decrease during the year	-		-
Year-end number	**242.000.000**	-	**242.000.000**
Residual value			
Beginning of year number	-	-	-
Year-end number	-	-	-

Appendix 4

Segment Reporting - By Business Segment:

Unit of measurement: VND

	Revenue from construction activities	Revenue from the sale of goods.	Revenue from service provision activities	Reversal of inventory write-down provisions	Total of departments	Deduct	**Total Company**
Revenue from external sales	21.300.871.377	-	3.541.434.875		24.842.306.252		24.842.306.252
Net revenue from internal sales					-		-
Cost of Goods Sold	19.435.180.935	-	1.341.043.071		20.776.224.006		20.776.224.006
Gross Profit from Operating Activities	**1.865.690.442**	-	**2.200.391.804**	-	**4.066.082.246**	-	**4.066.082.246**
Segment Assets	85.491.421.472		11.673.341.158		97.164.762.630		97.164.762.630
Non-allocated Assets	43.107.663.568				43.107.663.568		43.107.663.568
							-
Total Assets	**128.599.085.040**	-	**11.673.341.158**		**140.272.426.198**	-	**140.272.426.198**
Liabilities of other Segments	15.611.140.311				15.611.140.311		15.611.140.311
Non-allocatet Liabilities	621.928.465				621.928.465		621.928.465
Total Liabilities	**16.233.068.776**	-	-		**16.233.068.776**	-	**16.233.068.776**

Segment reporting - By geographical area:

The company's operations are primarily conducted within the territory of Vietnam, therefore the company does not prepare segment reports by geographic area.