PHUC HUNG HOLDINGS CONSTRUCTION JOINT STOCK COMPANY

1st Floor, Tower A, Building CT2 (The Light), To Huu Street, Dai Mo Ward, Hanoi, Vietnam

Consolidated Financial statement
Quarter 2/2026

Form B 01a - DN
Issued under Circular No. 99/2025/TT- BTC
October 27th, 2025 of the Ministry of Finance

CÔNG TY CỔ PHẦN XÂY DỰNG PHỤC HƯNG HOLDINGS

Digitally signed by CÔNG TY CỔ PHẦN XÂY DỰNG PHỤC HƯNG HOLDINGS
DN: C=VN, CN=CÔNG TY CỔ PHẦN XÂY DỰNG PHỤC HƯNG HOLDINGS, ST=Hà Nội, UID=MST:0101311315
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CONSOLIDATED BALANCE SHEET

As at 30th June, 2026

ASSETS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150)	**100**		**3.182.841.456.823**	**3.054.701.003.261**
I. CASH AND CASH EQUIVALENTS	**110**		**138.935.752.758**	**212.664.747.723**
1. Cash	111	V.01	138.935.752.758	211.664.747.723
2. Cash equivalents	112		-	1.000.000.000
II. SHORT-TERM INVESTMENTS	**120**	V.02	**58.126.378.363**	**48.876.378.363**
1. Trading securities	121		-	-
2. Allowances for decline in value of trading securities (*)	122		-	-
3. Held - to - maturity investments	123		58.126.378.363	48.876.378.363
4. Allowance for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term Investments	125		-	-
6. Allowances for impairment of other short-term Investments	126		-	-
III. SHORT-TERM RECEIVABLES	**130**		**1.642.624.378.984**	**1.912.523.135.616**
1. Short-term receivables from customers	131	V.03	921.452.159.725	1.132.009.472.667
2. Prepayments to sellers in short-term	132	V.04	590.353.988.754	630.160.422.371
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	V.05	139.121.036.118	158.656.046.191
6. Short-term allowances for doubtful debts	136		(8.302.805.613)	(8.302.805.613)
7. Shortage of assets awaiting resolution	137		-	-
IV. INVENTORIES	**140**		**1.295.696.243.595**	**859.091.167.830**
1. Inventories	141	V.06	1.295.696.243.595	859.091.167.830
2. Allowances for devaluation of inventories (*)	142		-	-
VI. OTHER CURRENT ASSETS	**160**		**47.458.703.123**	**21.545.573.729**
1. Short-term deferred expenses	161		1.839.877.466	1.937.220.738
2. Deductible value added tax	162		35.679.377.824	12.016.350.194
3. Taxes and other receivables from Government budget	163		9.939.447.833	7.592.002.797
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
B. LONG - TERM ASSETS (200 = 210 + 220 + 240 + 250 +260+270)	**200**		**672.316.515.188**	**668.224.518.086**
I. LONG-TERM RECEIVABLES	**210**		**293.220.000**	**293.220.000**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		293.220.000	293.220.000
6. Long-term allowances for doubtful debts (*)	216		-	-
II. FIXED ASSETS	**220**		**346.811.844.374**	**332.312.639.461**
1. Tangible fixed assets	221	V.07	344.964.452.293	330.257.085.566
- Historical costs	222		444.920.065.673	420.479.648.168
- Accumulated depreciation(*)	223		(99.955.613.380)	(90.222.562.602)

ASSETS	Code	Note	30/06/2026	01/01/2026
2. Finance leasing	224	V.07	1.450.479.455	1.562.674.659
- Historical costs	225		1.810.000.000	1.810.000.000
- Accumulated depreciation(*)	226		(359.520.545)	(247.325.341)
3. Intangible fixed assets	227	V.07	396.912.626	492.879.236
- Historical costs	228		1.830.965.600	1.795.965.600
- Accumulated depreciation(*)	229		(1.434.052.974)	(1.303.086.364)
IV. INVESTMENT PROPERTIES	**240**	V.08	**80.678.990.566**	**98.160.044.700**
- Historical costs	241		94.061.994.046	110.474.269.737
- Accumulated depreciation(*)	242		(13.383.003.480)	(12.314.225.037)
V. LONG-TERM ASSETS IN PROGRESS	**250**		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
VI. LONG-TERM FINANCIAL INVESTMENTS	**260**		**216.372.412.359**	**216.017.032.460**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.09	216.047.542.359	215.692.162.460
3. Investments in equity of other entities	263	V.10	-	24.642.000
4. Allowances for long-term investments (*)	264		-	-
5. Long - term held to maturity Investments	265		324.870.000	300.228.000
6. Allowance for impairment of long-term held-to-maturity investments	266			
VII. OTHER LONG-TERM ASSETS	**270**		**28.160.047.889**	**21.441.581.465**
1. Long-term deferred expenses	271	V.11	24.120.047.889	17.161.581.465
2. Deferred income tax assets	272		-	-
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
5. Goodwill	279		4.040.000.000	4.280.000.000
TOTAL ASSETS (270 = 100 + 200)	**270**	-	**3.855.157.972.011**	**3.722.925.521.347**

RESOURCES	Code	Note	30/06/2026	01/01/2026
A. LIABILITIES (300 = 310 + 330)	**300**		**3.192.706.597.888**	**3.039.163.293.504**
I. SHORT - TERM LIABILITIES	**310**		**3.086.805.644.852**	**2.936.886.127.679**
1. Short-term trade payables	311	V.12	677.609.282.468	757.317.808.513
2. Short-term prepayments from customers	312	V.13	886.991.789.444	817.293.035.886
3. Dividends and profit payables	313		26.019.243.785	686.601.810
4. Short-term Taxes and other payables to State budget	314	V.14	11.234.180.156	7.419.135.046
5. Payables to employees	315		18.255.427.729	21.630.997.239
6. Short-term accrued expenses	316		338.481.430	408.737.330
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Short-term deferred revenues	319		240.203.462	240.203.462
10. Other short-term payables	320	V.15	20.488.137.468	9.757.638.731
11. Short-term borrowings and finance lease liabilities	321	V.16	1.444.185.570.292	1.322.484.841.044
12. Short-term provisions	322		84.441.818	84.441.818
13. Bonus and welfare fund	323		1.358.886.800	(437.313.200)
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. LONG-TERM LIABILITIES	**330**		**105.900.953.036**	**102.277.165.825**
1. Long-term trade payables	331		-	-

RESOURCES	Code	Note	30/06/2026	01/01/2026
2. Long-term repayments from customers	332		-	-
3. Long-term Taxes and other payables to State budget	333			
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenues	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339	V.16	105.511.438.928	101.887.651.717
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		389.514.108	389.514.108
B. OWNERS' EQUITY (400 = 410 + 430)	**400**		**662.451.374.123**	**683.762.227.843**
1. Contributed capital	411		506.819.270.000	506.819.270.000
+ Ordinary shares with voting rights	*411a*		506.819.270.000	*506.819.270.000*
+ Preference shares	*411b*		-	-
2. Capital surplus	412		67.567.846.314	67.567.846.314
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		15.239.990.764	14.863.377.304
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		37.094.934.387	58.918.119.779
Undistributed post-tax profits accumulated by the end of the previous period	420a		28.694.088.977	36.780.225.369
Undistributed profit after tax for the current period	420b		8.400.845.410	22.137.894.410
11. Non-controlling interest	429		35.729.332.658	35.593.614.446
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**3.855.157.972.011**	**3.722.925.521.347**

Hanoi, July 29nd, 2026

Preparer	Chief Accountant	General Director
Pham Thi Thanh Tuyen	Ngo Thi Minh Nguyet	Dang Trong Duc

M.S.D.N: 0101311315 - C.T.C.P
CÔNG TY CỔ PHẦN XÂY DỰNG PHỤC HƯNG HOLDINGS
THÀNH PHỐ HÀ NỘI

PHUC HUNG HOLDINGS CONSTRUCTION JOINT STOCK COMPANY
1st Floor, Tower A, Building CT2 (The Light), To Huu Street, Dai Mo Ward,
Hanoi, Vietnam

Consolidated Financial statement
Quarter 2/2026

Form B 02a - DN
Issued under Circular No. 99/2025/TT- BTC
October 27th, 2025 of the Ministry of Finance

INCOME STATEMENT

Quarter 2/2026

ITEMS	Code	Note	This quarter	The same quarter last year	Accumulated from the beginning of the year to the end of this quarter (This year)	Accumulated from the beginning of the year to the end of this quarter (last year)
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	**1**	**VI. 25**	**761.485.047.172**	**327.158.657.654**	**1.058.654.229.831**	**550.553.378.820**
2. Revenue deductions	2	VI. 26	0	0	**0**	0
3. Net revenues from sale of goods and rendering of services (10 = 01- 02)	10	VI. 27	**761.485.047.172**	**327.158.657.654**	**1.058.654.229.831**	**550.553.378.820**
4. Costs of goods sold	11	VI.28	721.104.876.919	296.790.818.936	981.560.251.681	493.280.120.139
5. Gross profit from sales and rendering services (20 = 10 -11)	20		**40.380.170.253**	**30.367.838.718**	**77.093.978.150**	**57.273.258.681**
6. Gain/(loss) on sale and disposal of investment properties	21		0	0	0	0
7. Financial income	22	VI.29	618.097.097	673.167.627	1.263.054.425	1.231.456.706
8. Financial expenses	*23*	VI.30	12.475.917.692	12.458.849.718	25.093.724.837	21.969.391.204
_ *In which: interest expenses*	24		*12.145.881.285*	*12.238.300.594*	*24.351.854.026*	*21.437.255.991*
9. Profit or loss in joint ventures and associates	25		355.379.899	103.886.878	355.379.899	633.224.327
10. Selling expenses	26		0	0	0	0
11. General administration expenses	27		19.549.668.198	15.508.891.137	38.789.764.759	31.631.771.144
12. Net profits from operating activities {(30 = 20 + (21-22) +24-(25 + 26)}	**30**		**9.328.061.359**	**3.177.152.368**	**14.828.922.878**	**5.536.777.366**
13. Other income	31		319.115.642	180.267.634	474.958.859	1.543.847.262
14. Other expenses	32		3.437.335.304	1.190.001.274	4.550.248.388	2.970.477.101
15. Other profits (40 = 31 - 32)	40		**(3.118.219.662)**	**(1.009.733.640)**	**(4.075.289.529)**	**(1.426.629.839)**
16. Total net profit before tax (50=30+40)	**50**		**6.209.841.697**	**2.167.418.728**	**10.753.633.349**	**4.110.147.527**
17. Current corporate income tax expenses	51	VI.31	1.253.198.019	1.056.265.132	2.217.069.727	1.740.565.445
18. Deferred corporate income tax expenses	52	VI.32	0	0	0	0
19. Profits after enterprise income tax (60 = 50 - 51 - 52)	**60**		**4.956.643.678**	**1.111.153.596**	**8.536.563.622**	**2.369.582.082**
19.1. Profit after tax attributable to shareholders of the parent company	**61**		4.959.709.824	1.709.563.448	8.400.845.410	3.404.800.816
19.2. Profit after tax attributable to non-controlling interests	**62**		(3.066.146)	(598.409.852)	135.718.212	(1.035.218.734)
20. Basic earnings per share(*)	**70**		98	34	166	67
21. Diluted earnings per share	**71**					

Hanoi, July 29nd, 2026

Preparer	Chief Accountant	General Director
Pham Thi Thanh Tuyen	Ngo Thi Minh Nguyet	Dang Trong Duc

M.S.D.N: 0101311315 - C.T.C.P CÔNG TY CỔ PHẦN XÂY DỰNG PHUC HUNG HOLDINGS THÀNH PHỐ HÀ NỘI

PHUC HUNG HOLDINGS CONSTRUCTION JOINT STOCK COMPANY

1st Floor, Tower A, Building CT2 (The Light), To Huu Street, Dai Mo Ward, Hanoi, Vietnam

Consolidated Financial statement
Quarter 2/2026

Form B 03a - DN
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October 27th, 2025 of the Ministry of Finance

CASH FLOW STATEMENT

From 01/01/2026 to 30/06/2026

ITEMS	Code	Accumulated from the beginning of the year to the end of this quarter (This year)	Accumulated from the beginning of the year to the end of this quarter (last year)
I. Cash flows from operating activities			
1. Profit before tax	**01**	**10.753.633.349**	**4.110.147.527**
2. Adjustments for			-
- Depreciation of fixed assets and investment properties	02	11.044.991.035	10.548.042.328
- Provisions	03	-	(177.095.804)
- (Gain), loss from investment activities	05	(1.618.434.324)	(1.808.411.354)
- Interest expenses	06	24.351.854.026	21.437.255.991
3. Operating profit before movements in working capital	**08**	**44.532.044.086**	**34.109.938.688**
- (Increase) decrease in receivables	09	244.712.915.003	(12.128.384.158)
- (Increase) decrease in inventories	10	(436.605.075.765)	(159.105.991.563)
- Increase or (decrease) in payable (excluding interest payables/ corporate income tax payables)	11	498.031.445	7.463.128.532
- (Increase) decrease prepaid expenses	12	(6.621.123.152)	7.146.948.345
- Interest paid	14	(24.351.854.026)	(21.437.255.991)
- Corporate income tax paid	15	(3.131.609.064)	(3.241.620.213)
- Other payments on operating activities	17	(1.203.800.000)	(1.066.120.000)
Net cash flows from operating activities	**20**	**(182.170.471.473)**	**(148.259.356.360)**
II. Cash flows from investing activities			
1. Purchase or construction of fixed assets and other long-term assets	21	(24.919.395.687)	(3.831.943.318)
2.Proceeds from disposal or sale of fixed assets and other long-term assets	22	16.856.253.873	-
3.Loans and purchase of debt instruments from other entities	23	(16.000.000.000)	(33.385.010.164)
4. Collection of loans and resale of debt instrument of other entities	24	6.750.000.000	25.000.000.000
6. Proceed from investment into other entities	26	-	339.000
7.Interest income, dividends and profit sharing received	27	438.423.388	66.583.528
Net cashflow from investing activities	**30**	**(16.874.718.426)**	**(12.150.030.954)**
III. Cash flows from financing activities			-
3.Proceeds from borrowings	33	1.077.540.988.874	732.250.327.274
4.Repayment of principal	34	(951.923.252.415)	(772.513.758.089)
5.Repayment of financial principal	35	(293.220.000)	(571.019.902)
6.Dividends and profits paid to the owner	36	(8.321.525)	(4.794.175)
Net cashflow from financing activities	**40**	**125.316.194.934**	**(40.839.244.892)**
Net cashflow during the period (50 = 20+30+40)	**50**	**(73.728.994.965)**	**(201.248.632.206)**
Cash and cash equivalents at beginning of year	60	212.664.747.723	236.265.806.425
Cash and cash equivalents at end of period (70 = 50+60+61)	**70**	**138.935.752.758**	**35.017.174.219**

Hanoi, July 29nd, 2026

Preparer	Chief Accountant	General Director
Pham Thi Thanh Tuyen	Ngo Thi Minh Nguyet	Dang Trong Duc

M.S.D.N: 0101311315 - C.T.C.P
CÔNG TY CỔ PHẦN XÂY DỰNG PHỤC HƯNG HOLDINGS
THÀNH PHỐ HÀ NỘI

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

From 01/01/2026 to 30/06/2026

I - COMPANY INFORMATION

1. Form of equity ownership

Phuc Hung Holdings Construction Joint Stock Company was established under the Certificate of registration of a Joint Stock Company No.0101311315 issued by the Hanoi Department of Planning and Investment on 25 October 2010, and changed for the 17th time on 19/06/2026.

2. Operating industries and principal activities

Operating industries of the Company include:

- Construction of works: water works, mining works, processing and manufacturing works, other civil engineering works, railway works, road works, electrical works, water supply and drainage works, telecommunications and communication works, other public works,...
- Specialized design activities;
- Site preparation;
- Installation of water supply and drainage systems, heating and air-conditioning systems;
- Manufacture of other foods not elsewhere classified;
- Distilling, refining and mixing spirits; Producing beer and malting beer yeast; Producing non-alcoholic beverages, mineral water;
- Wholesale of other installation materials and equipment in construction;
- Trading in real estate, land use rights belonging to the owner, user or leased;
- Consulting, brokerage, real estate auction, land use right auction;

development.

3. The Company’s registered office Address:

1st Floor, Tower A, Building CT2 (The Light), To Huu Street, Dai Mo Ward, Hanoi, Vietnam.

4. The Company's branches:

- Phuc Hung Holdings Construction Joint Stock Company - Southern Branch (Temporarily closed);
- Phuc Hung Holdings Construction Joint Stock Company - Ho Chi Minh City Branch (Temporarily closed);
- Phuc Hung Holdings Construction Joint Stock Company - Thang Long Branch.

5 Subsidiaries as follows:

- Phuc Hung Construction Equipment Management One Member Limited Liability Company;
- Phuc Hung Electrical Mechanical Joint Stock Company;
- Phu Lam Joint Stock Company.

II - FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year:

Fiscal year of the Company starts on 1st January and ends on 31st December of solar year.

2. Accounting currency:

The accompanying financial statements are expressed in Vietnam Dong (VND).

III - ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System:

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance .

2. Statements for the compliance with Accounting Standards and System

The Company ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Financial Statements.

IV - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Recognition principle of Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

2. Accounting principle of Inventories

- Inventories are determined on the basis of cost;
- Inventories are accounted for using the perpetual inventory method and valued using the actual method; the net realizable value compared to the history cost of inventories.

3. Accounting principle and Depreciation of Fixed assets

- Fixed assets are stated at history cost less accumulated depreciation;
- Fixed assets are depreciated using the straight-line method over their estimated useful lives.

4. Accounting principle and depreciation of investment properties:

- Investment properties include land use rights and buildings, structures held by the Company for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation.
- Investment property for lease is amortized on a straight-line basis over its estimated useful life

5. Accounting principle for construction in progress:

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost.

6. Accounting principle for payables:

The account payables are monitored in detail by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

7. Recognition principle of Loans and finance lease liabilities:

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

8. Recognition principle of Accrued expenses:

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

9. Principle and methods for recognition provisions for payables:

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the fiscal year end date.

10. Recognition and capitalization of Borrowing costs principles

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

11. Owners' equity recognition principles

Capital is recorded according to the actual amounts invested by shareholders.

Capital surplus is recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue, or the difference between the re-issuance price and carrying value of treasury shares.

Undistributed profit is determined on the basis of business results after corporate income tax and the distribution of profits or handling of losses of the Company.

12. Recognition principle and methods for Revenue and other income

**** Revenue from sale of goods and products***

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined.

*** Revenue from services**

Revenue from services is recognized when the outcome of that transaction can be reliably determined.The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date;
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

*** Revenue from real estate**

Revenue from the sale of real estate in which the Company is an investor is recognized when all of the following conditions are satisfied:

- The property has been completed in its entirety and handed over to the buyer, and the business has transferred the risks and rewards of ownership of the property to the buyer.
- The company no longer holds the right to manage the real estate as the owner of the real estate or control the real estate.
- The revenue can be measured reliably.
- The Company has obtained or will receive economic benefits from the sale of real estate.
- Costs related to transactions can be determined.

*** Revenue from construction contract**

Revenue from construction contract is paid according to the value of the volume performed, when the outcome of a construction contract is reliably determined and confirmed by the customer, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction and installation volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

*** Revenue from interest income, dividends and profits received and other income**

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

13. Accounting principle for Cost of goods sold

Including cost of construction, sale and sale of investment real estate for sale during the year (including depreciation expenses; repair costs; professional expenses for leasing investment property by rental mode) activities,...,) are recognized in line with revenue for the year.

14 Principles and methods of recognizing financial expenses

- Interest expenses: Record monthly based on the loan, loan interest rate and actual number of borrowing days.
- Exchange rate loss expense: Recognized when there is a difference between the actual transaction rate and the bookkeeping rate and when there is a loss when re-evaluating foreign currency-based currency items.

15. Accounting Principles and Methods for Recognizing Current Corporate Income Tax Expenses

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations

V - SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

1. Cash and cash equivalents	30/06/2026	01/01/2026
- Cash on hand	5.160.011.307	5.130.499.428
- Cash at bank	133.775.741.451	206.534.248.295
- Các khoản tương đương tiền	0	1.000.000.000
Total	**138.935.752.758**	**212.664.747.723**

2. Investments held to maturity	30/06/2026	01/01/2026
- Term deposits with bank	58.126.378.363	48.876.378.363
Total	**58.126.378.363**	**48.876.378.363**

3. Receivables from customers	30/06/2026	01/01/2026
- Pros Construction and Trading Joint Stock Company	48.773.159.180	56.773.159.180
- Ha Tay Branch - Group Joint Stock Company Nam Cuong Hanoi	17.404.846.842	17.366.846.843
- HBI Joint Stock Company	6.107.925.240	6.107.925.240
- Hoa Phat Dung Quat Steel Joint Stock Company	52.610.581.633	62.425.650.423
- ROX CONS Vietnam Investment Construction Joint Stock Company	178.311.965	20.178.311.965
- Gamuda Land Viet Nam Limited Liability Company	68.252.166.362	35.898.638.018
- Group Real Estate Joint Stock Company Tan A Dai Thanh - Meyland	35.586.025.113	37.116.943.220
- Ecopark Corporation Joint Stock Company	1.122.547.652	19.454.593.598
- Others	691.416.595.738	876.687.404.180
Total	**921.452.159.725**	**1.132.009.472.667**

4. Advances to Suppliers	30/06/2026	01/01/2026
- Joint venture between Construction and Consulting Company No. 10 and PHANCOM Company Limited	71.751.318.220	98.000.000.000
- Hung Thinh Development and Construction Joint Stock Compan	2.985.891.058	2.066.941.064
- 3Gdoor Aluminium Door Joint Stock Company	11.402.342.855	20.066.940.257
- Dai Phat Investment Development and Construction Joint Stock (	7.409.361.698	20.768.299.058
- H&M Construction Investment Consultant And Trading Joint Stc	15.162.373.824	3.442.189.536
- Indochina Resources Development Joint Stock Company	0	50.800.000.000
- CB High Technology International Limited Company	2.505.343.061	5.380.032.749
- TVS Construction Investment Joint Stock Company	15.481.741.676	26.901.065.203
- Others	463.655.616.362	402.734.954.504
Total	**590.353.988.754**	**630.160.422.371**

5. Other receivables

	30/06/2026	01/01/2026
- Other receivables	56.599.086.362	81.363.296.085
- Advance	64.028.153.858	76.404.364.906
- Short-term deposit and guarantees	18.493.795.898	888.385.200
Total	**139.121.036.118**	**158.656.046.191**

6. Inventories

	30/06/2026	01/01/2026
- Raw materials	-	-
- Tools and equipment	699.350.000	108.690.000
- Work in progress expense	1.294.405.051.596	858.390.635.831
- Goods	591.841.999	591.841.999
Total	**1.295.696.243.595**	**859.091.167.830**

7. Increase, decrease Fixed Assets:

7.1 Increase, decrease Tangible Fixed Assets

Item	Buildings, structures	Machinery, equipment	Motor vehicles	Office equipment	Other Fixed Assets	Total
HISTORICAL COST						
*** As at 01/01/2026**	**220.809.060.343**	**94.291.805.708**	**29.640.526.406**	**1.980.171.227**	**73.758.084.484**	**420.479.648.168**
Increase	**0**	**23.551.286.717**	**928.161.820**	**179.635.000**	**0**	**24.659.083.537**
- New purchase	*0*	*23.332.620.687*	*928.161.818*	*179.635.000*	*0*	*24.440.417.505*
- Reclassification		*218.666.030*	*2*			*218.666.032*
- Decrease	**0**	**0**	**0**	**218.666.032**	**0**	**218.666.032**
- Reclassification				*218.666.032*		
*** As at 30/06/2026**	**220.809.060.343**	**117.843.092.425**	**30.568.688.226**	**1.941.140.195**	**73.758.084.484**	**444.920.065.673**
ACCUMULATED DEPRECIATION						0
*** As at 01/01/2026**	**42.011.053.361**	**23.395.148.460**	**14.960.231.675**	**1.330.689.792**	**8.525.439.314**	**90.222.562.602**
Increase	**2.623.559.697**	**4.905.945.346**	**1.414.580.770**	**77.050.548**	**940.796.608**	**9.961.932.969**
- Depreciation for the year	*2.623.559.697*	*4.905.945.346*	*1.185.698.579*	*77.050.548*	*940.796.608*	9.733.050.778
- Reclassification	*0*	*0*	*228.882.191*	*0*	*0*	228.882.191
- Decrease	**40.752.663**	**16.637.148**	**0**	**171.492.380**	**0**	**228.882.191**
- Reclassification	*40.752.663*	*16.637.148*	*0*	*171.492.380*	*0*	*228.882.191*
*** As at 30/06/2026**	**44.593.860.395**	**28.284.456.658**	**16.374.812.445**	**1.236.247.960**	**9.466.235.922**	**99.955.613.380**
NET BOOK VALUE						0
*** As at 01/01/2026**	**178.798.006.982**	**70.896.657.248**	**14.680.294.731**	**649.481.435**	**65.232.645.170**	**330.257.085.566**
*** As at 30/06/2026**	**176.215.199.948**	**89.558.635.767**	**14.193.875.781**	**704.892.235**	**64.291.848.562**	**344.964.452.293**

7.2 Finance leasing

Item	Buildings, structures	Machinery, equipment	Motor vehicles	Office equipment	Other Fixed Assets	Total
HISTORICAL COST						
*** As at 01/01/2026**		**1.810.000.000**				**1.810.000.000**
Increase	-	**0**				**0**
Decrease		**0**				0
*** As at 30/06/2026**		**1.810.000.000**				**1.810.000.000**
ACCUMULATED DEPRECI						0
*** As at 01/01/2026**		**247.325.341**				**247.325.341**
Increase		**112.195.204**				**112.195.204**
- Depreciation for the year		*112.195.204*				*112.195.204*
Decrease		**0**				**0**
*** As at 30/06/2026**		**359.520.545**				**359.520.545**
NET BOOK VALUE						0
*** As at 01/01/2026**		**1.562.674.659**				**1.562.674.659**
*** As at 30/06/2026**		**1.450.479.455**				**1.450.479.455**

7.3 Increase, decrease Intangible Fixed Assets

	Software	Total
HISTORICAL COST		
*** As at 01/01/2026**	**1.795.965.600**	**1.795.965.600**
- Increase	**35.000.000**	**35.000.000**
- New purchase	35.000.000	35.000.000
Decrease	-	-
*** As at 30/06/2026**	**1.830.965.600**	**1.830.965.600**
ACCUMULATED DEPRECIATION		-
*** As at 01/01/2026**	**1.303.086.364**	**1.303.086.364**
- Increase	**130.966.610**	**130.966.610**
Depreciation for the year	130.966.610	130.966.610
Decrease	-	-
*** As at 30/06/2026**	**1.434.052.974**	**1.434.052.974**
NET BOOK VALUE		-
*** As at 01/01/2026**	**492.879.236**	**492.879.236**
*** As at 30/06/2026**	**396.912.626**	**396.912.626**

8. **Investment property**

Item	As at 01/01/2026	Increase	Decrease	As at 30/06/2026
a. Investment real estate for renta				
Historical cost	**110.474.269.737**	**443.978.182**	**16.856.253.873**	**94.061.994.046**
House and land use rights	110.474.269.737	443.978.182	16.856.253.873	94.061.994.046
Accumulated Depreciation	**7.961.661.715**	**1.068.778.443**	**-**	**13.383.003.480**
House and land use rights	12.314.225.037	1.068.778.443	-	13.383.003.480
Net book value	**98.160.044.700**	**443.978.182**	**17.925.032.316**	**80.678.990.566**
House and land use rights	98.160.044.700	443.978.182	17.925.032.316	80.678.990.566

9. **Investments in joint ventures and associates**	**30/06/2026**	**01/01/2026**
- An Phu Hung Business Investment Joint Stock Company	87.506.282.487	87.104.107.613
- Machino An Phu Joint Stock Company	82.722.000.000	82.722.000.000
- An Thinh Phat Real Estate Invesment Co.,Ltd	38.722.186.872	38.768.981.847
- Phuoc Truong Hung Housing Development Co.,Ltd	7.097.073.000	7.097.073.000
Total	**216.047.542.359**	**215.692.162.460**

10. **Invest in Others**	**30/06/2026**	**01/01/2026**
- Joint Stock Commercial Bank for Investment and Development of Vietnam	-	24.642.000
Total	**-**	**24.642.000**

11. **Long-term prepaid expenses**	**30/06/2026**	**01/01/2026**
- Tools and equipment	24.120.047.889	17.161.581.465
Total	**24.120.047.889**	**17.161.581.465**

12. **Trade account payables**	**30/06/2026**	**01/01/2026**
- Fountech Joint Stock Company	9.265.073.171	9.265.073.171
- Long Hung Trading And Investment Construction Joint Stock Cc	2.217.425.985	2.217.425.985
- Viet Tiep Investment Building Development Joint Stock Company	3.381.156.000	5.650.512.221
- Thu Ngân Construction And Trading Limited	3.203.132.092	3.013.724.591
- Steel And Construction Material Joint Stock Company	3.440.504.415	9.470.933.406
- EUSTEEL Joint Stock Company	18.587.240.720	18.587.240.720
- Phuc Hung 7 Investment Construction Joint Stock Company	69.633.399.207	58.268.589.850
- Van Lang Co.,Ltd	53.478.183.526	53.676.334.048
- Hasky Joint Stock Company	21.099.403.733	21.122.727.276
- ATAD Dong Nai Steel Structure Corporation	43.630.361.063	101.595.069.942
- Hanoi Steel and Trading Joint Stock Company	-	10.976.831.023
- Others	449.673.402.556	463.473.346.280
Total	**677.609.282.468**	**757.317.808.513**

13. Advances from customers

	30/06/2026	01/01/2026
- Vietnam Airports Corporation - JSC	88.398.755.143	90.249.557.904
- Lac Viet Quy Nhon Co., Ltd.	93.559.569.388	93.559.569.388
- Hanoi City Civil Construction Investment Project Management Board	89.422.144.116	110.046.288.241
- MIK Group Vietnam Joint Stock Company	-	40.276.399.859
- Landcom Invest Joint Stock Company	115.897.950.000	-
- Thanh Nguyen Infrastructure JSC	92.614.765.098	100.000.000.000
- Vietnam Green Architecture Investment and Construction Joint S	123.402.566.589	76.776.023.029
- Rang Dong Medical Joint Stock Company	-	26.000.667.273
- Taseco Real Estate Investment Joint Stock Company	157.557.086.383	136.165.148.440
- Others	126.138.952.727	144.219.381.752
Total	**886.991.789.444**	**817.293.035.886**

14. Taxes and other payables to government budget

	30/06/2026	01/01/2026
- Value Added Tax (VAT)	410.249.294	2.025.930.936
- Corporate income tax	2.000.647.310	2.915.186.647
- Personal income tax	8.613.253.144	1.564.603.362
- Resource tax	210.030.408	913.414.101
Total	**11.234.180.156**	**7.419.135.046**

15. Other short-term payments

	30/06/2026	01/01/2026
- Trade union fee	1.406.834.914	1.062.639.408
- Social insurance	1.320.786.499	123.646.152
- Other payables	17.760.516.055	8.571.353.171
Total	**20.488.137.468**	**9.757.638.731**

16. Loans and finance lease liabilities

	30/06/2026	01/01/2026
Short-term borrowings	**1.444.185.570.292**	**1.322.484.841.044**
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Do Branch	1.426.952.795.312	1.317.432.514.971
- Tien Phong Commercial Joint Stock Bank	9.200.448.907	-
- Vietnam Joint Stock Commercial Bank For Industry And Trade	940.000.000	940.000.000
- Financial lease	3.586.440.000	586.440.000
-Others loan	3.505.886.073	3.525.886.073
Long-term borrowings	**105.511.438.928**	**101.887.651.717**
Total	**1.549.697.009.220**	**1.424.372.492.761**

17. Owners' Equity

a- Changes of owners' equity

	Investment and Development fund	Retained earnings	Development funds	Retained earnings	Non-controlling shareholder interests	Total
As at 01/01/2025	**506.819.270.000**	**67.567.846.314**	**14.863.377.304**	**58.918.119.779**	**35.593.614.446**	**683.762.227.843**
Gain in this year				8.400.845.410	135.718.212	8.536.563.622
Profit distribution				-25.340.963.500		-25.340.963.500
Deduction for bonus and welfare fund				-3.000.000.000		-3.000.000.000
Subsidiary profit distribution: Dividend payment				-1.506.453.842		-1.506.453.842
Deduction for Development and investment funds			376.613.460	-376.613.460		0
As at 31/03/2025	**506.819.270.000**	**67.567.846.314**	**15.239.990.764**	**37.094.934.387**	**35.729.332.658**	**662.451.374.123**

b- Shares

	30/06/2026	01/01/2026
Number of shares sold to the public	**50.681.927**	**50.681.927**
Common shares	50.681.927	50.681.927
Number of outstanding shares	**50.681.927**	**50.681.927**
Par value of outstanding shares (VND/per shares)	10.000	10.000

VI- ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

1. Revenue from sales of goods and provision of services (No. 01)	Quarter 2/2026	Quarter 2/2025
Revenue from sales of goods and provision of services	**761.485.047.172**	**327.158.657.654**
- Sale of constructions	752.466.000.183	312.132.587.578
- Revenue of goods and service providers	9.019.046.989	15.026.070.076
Total	**761.485.047.172**	**327.158.657.654**

2. **Cost of goods sold (No. 11)**	**Quarter 2/2026**	**Quarter 2/2025**
- Cost of constructions	718.943.926.057	289.999.106.935
- Cost of goods and service providers	2.160.950.862	6.791.712.001
Total	**721.104.876.919**	**296.790.818.936**

3. **Financial revenue (No. 21)**	**Quarter 2/2026**	**Quarter 2/2025**
- Interest income, loan, dividends distributed profit	618.097.097	673.167.627
Total	**618.097.097**	**673.167.627**

4. **Financial expenses**	**Quarter 2/2026**	**Quarter 2/2025**
- Interest expenses	12.145.881.285	12.238.300.594
- Others	330.036.407	220.549.124
Total	**12.475.917.692**	**12.458.849.718**

5. **Current corporate income tax expense**	**Quarter 2/2026**	**Quarter 2/2025**
- Phuc Hung Holdings Construction Joint Stock Company	1.062.788.333	839.834.074
- Phuc Hung Construction Equipment Management One Member Limited Liability Company	190.409.686	214.328.941
Total	**1.253.198.019**	**1.056.265.132**

VII. OTHER INFORMATION

1 *Income of the Board of General Director, Remuneration of the Board of Directors and Supervisor Board:*

Relavant entities	**Transaction Nature**	**Quarter 2/2026**
Board of Director and Suoervisor Board	Salary and remuneration	1.187.229.166
Board of General Director	Salary	1.756.062.057

2. Comparative figures

Comparative figures are taken from the consolidated financial statements for the Q2/2025 and the consolidated financial statements for the year ended 31 December 2025 which are audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Hanoi, July 29nd, 2026

Preparer	Chief Accountant	General Director
Pham Thi Thanh Tuyen	Ngo Thi Minh Nguyet	Dang Trong Duc

M.S.D.N: 0101311315 - C.T.C.P
CÔNG TY CỔ PHẦN XÂY DỰNG PHỤC HƯNG HOLDINGS
THÀNH PHỐ HÀ NỘI