HUD1 INVESTMENT AND CONSTRUCTION JSC

Number: 657.ENG.../CV-HUD1

...f the Parent Company's Financial ...atements ...rter II/2026

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, July, 27 th 2026

INFORMATION DISCLOSURE

...BTT/SGDCK HO CHI MINH CITY -02 Regulation 340/QD-SGDCKHCM)

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

1. Company name: HUD1 Investment and Construction Joint Stock Company

2. Stock code: HU1

3. Head office: No. 168 Giai Phong, Phuong Liet, Hanoi.

4. Phone: 024.38687557 Fax: 024.38686557

5. **Contents of information to be announced:**

Disclosure of information on the Parent Company's Financial Statements Quarter II/2026

6. This information is published on the Company's Website: www.hud1.com.vn (shareholder relations section).

I commit that the information published above is true and fully responsible before the law for the content of the published information.

Attachments:

- Financial Statement of the Parent Company Quarter II/2026

Recipient:
- Dear Sir;
- Luu VT, Board of Directors.

AUTHORIZED PERSON INFORMATION DISCLOSURE

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1

Luong Cong Tu

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

FINANCIAL REPORT FOR THE SECOND QUARTER OF 2026

(Parent company)

For the accounting period from April 1st, 2026 to June 30th, 2026

Hanoi, July 2026

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

No. 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

Form B 01 – DN

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

FINANCIAL STATEMENT REPORT

From January 1st, 2026 to June 30th, 2026

Unit of measurement: VND

ASSET	Code number	Ending balance	Beginning balance
1	2	3	4
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150	**100**	**390 400 139 087**	**434 613 626 061**
I. Cash and cash equivalents	**110**	**3 769 268 576**	**22 133 215 958**
1. Money	111	3 769 268 576	22 133 215 958
II. Short-term financial investments	**120**	**350 000 000**	**350 000 000**
3. Investment held until maturity.	129	350 000 000	350 000 000
III. Short-term receivables	**130**	**340 882 537 201**	**365 998 807 968**
1. Short-term receivables from customers	131	85 533 107 195	128 114 279 450
2. Pay the seller in advance.	132	72 052 630 148	71 184 708 778
6. Other short-term receivables	136	183 623 473 875	167 026 493 757
7. Provision for doubtful short-term receivables	137	- 326 674 017	- 326 674 017
IV. Inventory	**140**	**30 859 187 816**	**31 060 291 326**
1. Inventory	141	30 859 187 816	31 060 291 326
V. Other current assets	**150**	**14 539 145 494**	**15 071 310 809**
1. Short-term prepaid expenses	151	673 364 405	123 616 937
2. Deductible VAT	152	13 839 992 696	14 947 693 872
3. Taxes and other amounts due to the State	153	25 788 393	
B. LONG-TERM ASSETS (200 = 210 + 220 + 240 + 250 +	**200**	**131 377 159 590**	**134 862 555 140**
I. Long-term receivables	**210**		
II. Fixed Assets	**220**	**116 681 684 907**	**116 832 999 735**
1. Tangible fixed assets	221	116 681 684 907	116 832 999 735
-Original price	222	129 875 916 905	128 432 000 541
- Accumulated depreciation value	223	- 13 194 231 998	- 11 599 000 806
3. Intangible fixed assets	227	-	**0**
- Original price	228	-	0
- Accumulated depreciation value	229		
III. Investment Properties	**230**	**-**	**0**
IV. Long-term work-in-progress assets	**240**	**5,058,767,540**	**8,392,848,262**
1. Long-term work-in-progress production and business costs	241	3,604,381,734	5,790,889,906
2. Construction in progress costs	242	1,454,385,806	2,601,958,356
V. Long-term financial investment	**250**	**9 636 707 143**	**9 636 707 143**
1. Investing in Subsidiaries	251	5 406 000 000	5 406 000 000
2. Investing in affiliated companies and joint ventures.	252	1 000 000 000	1 000 000 000
3. Other investments in equity instruments	253	3 796 161 825	3 796 161 825
4. Provision for impairment of long-term financial investment	254	- 565 454 682	- 565 454 682
V. Other long-term assets	**260**	**-**	
1. Long-term upfront costs	261		
TOTAL ASSETS (270 = 100 + 200)	**270**	**521 777 298 677**	**569 476 181 201**

FUNDING	Code numbe	Ending balance	Opening balance
C. LIABILITIES (300 = 310 + 330)	**300**	**229 332 886 145**	**426 089 225 336**
I. Short-term debt	**310**	**229 332 886 145**	**426 089 225 336**
1. Short-term payables to suppliers.	311	71 056 296 869	79 820 684 870
2. The buyer pays in advance.	312	14 628 979 847	26 797 131 147
3. Taxes and other payments due to the State	313	4 975 909 773	6 065 469 614
4. Workers must be paid.	314		1 498 405 959
5. Short-term liabilities	315	7 531 153 794	2 041 338 032
9. Other short-term payables	319	21 272 179 767	28 540 898 643
10. Short-term loans and financial leases	320	109 616 102 200	281 265 180 664
12. Reward and Welfare Fund	322	252 263 895	60 116 407
II. Long-term debt	**330**	-	-
1. Long-term payment to the seller.	331		
2. Buyers pay in advance for a long term.	332		
3. Long-term costs	333		
8. Long-term loans and financial leases	338		
D. EQUITY (400 = 410 + 430)	**400**	**292 444 412 532**	**143 386 955 865**
I. Equity	**410**	**292 444 412 532**	**143 386 955 865**
1. Owner's capital contribution	411	250 000 000 000	100 000 000 000
- Common stock with voting rights	*411a*	250 000 000 000	100 000 000 000
- Preferred stock	*411b*		
2. Shareholder surplus	412	22 678 817 000	23 300 417 000
3. Bond conversion option	413		
4. Other owner's equity	414		
5. Treasury stock	415		
6. Revaluation difference of assets	416		
7. Exchange rate differences	417		
8. Development Investment Fund	418	4 270 343 903	4 270 343 903
9. Business Restructuring Support Fund	419		
10. Other funds belonging to equity capital	420		
11. Undistributed after-tax profit	421	15 495 251 629	**15 816 194 962**
- Undistributed net profit accumulated up to the end of tl	421a	15 446 347 474	12 117 720 082
- Undistributed net profit for this period	421b	48 904 155	3 698 474 880
12. Capital investment sources for construction projects.	421		
II. Funding Sources and Other Funds	**430**		
TOTAL CAPITAL (430 = 300 + 400)	**440**	**521,777,298,677**	**569,476,181,201**

- -

Hanoi, July 2026

Creator	Chief Accountant	General Director
Le Minh Hung	Vu Thi Hong Lieu	Le Thanh Hai

M.S.D.N: 0104390...-C.T.C.P CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1 THÀNH PHỐ HÀ NỘI

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

No. 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

Form B 02 – DN

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

REPORT ON PRODUCTION AND BUSINESS RESULTS

From April 1st, 2026 to June 30th, 2026

Unit of measurement: VND

Target	Code numb	Explanation	This time	Previous Issue
1	2		3	4
1. Revenue from sales and services	**01**	20	**34,715,219,992**	**103,270,968,010**
2. Deductions	02			
3. Net revenue from sales and services (10 = 01 - 03)	**10**		**34,715,219,992**	**103,270,968,010**
4. Cost of Goods Sold	11	21	**32,778,358,637**	**98,684,085,411**
5. Net profit from business operations (30 = 20 + (21 - 22) - (24+ 25)	**20**		**1,936,861,355**	**4,586,882,599**
6. Financial operating revenue	21	22	47,446,729	9,019,977
7. Financial costs	22	23	661,264,568	719,605,095
Including: Interest expense	23		661,264,568	719,605,095
8. Cost of goods sold	24			
9. Business management costs	26		404,820,209	2,041,305,088
10. Net profit from business operations (30 = 20 + (21 - 22) - (24+ 25)	**30**		**918,223,307**	**1,834,992,393**
11. Other income	31			
12. Other expenses	32		87,902,780	1,343,593,303
13. Other profit (40 = 31-32)	**40**		(87,902,780)	(1,343,593,303)
14. Total accounting profit before tax (50 = 30 + 40)	**50**	24	**830,320,527**	**491,399,090**
15. Current corporate income tax expense	51	24	813,048,462	388,092,309
16. Deferred Corporate Income Tax Expense				
17. Profit after corporate income tax (60 = 50 - 51)	**60**		**17,272,065**	**103,306,781**
18. Basic earnings per share	**70**		1.73	10.33

Hanoi, July 2026

Creator	Chief Accountant	General Director
Le Minh Hung	Vu Thi Hong Lieu	Le Thanh Hai

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1 THÀNH PHỐ HÀ NỘI

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

No. 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

Form B 02 – DN

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

REPORT ON PRODUCTION AND BUSINESS RESULTS

From April 1st, 2026 to June 30th, 2026

Unit of measurement: VND

Target	Code numb	Explanation	Second Quarter		Cumulative from the beginning of the	
			2026	2025	2026	2025
1	2		3	4	5	6
1. Revenue from sales and services	**01**	20	**34,715,219,992**	**103,270,968,010**	**70,079,172,926**	**104,332,114,264**
2. Deductions	02					
3. Net revenue from sales and services (10 = 01 - 03)	**10**		**34,715,219,992**	**103,270,968,010**	**70,079,172,926**	**104,332,114,264**
4. Cost of Goods Sold	11	21	**32,778,358,637**	**98,684,085,411**	66,614,627,174	99,017,589,932
5. Net profit from business operations (30 = 20 + (21 - 22) - (24+ 25)	**20**		**1,936,861,355**	**4,586,882,599**	**3,464,545,752**	**5,314,524,332**
6. Financial operating revenue	21	22	47,446,729	9,019,977	66,455,695	69,353,650
7. Financial costs	22	23	661,264,568	719,605,095	1,724,830,187	1,248,455,815
- Including: Interest expense	23		661,264,568	719,605,095	1,724,830,187	1,248,455,815
8. Cost of goods sold	24					
9. Business management costs	26		404,820,209	2,041,305,088	812,042,265	2,277,532,199
10. Net profit from business operations (30 = 20 + (21 - 22) - (24+ 25)	**30**		**918,223,307**	**1,834,992,393**	**994,128,995**	**1,857,889,968**
11. Other income	31					
12. Other expenses	32		87,902,780	1,343,593,303	106,457,326	1,343,593,303
13. Other profit (40 = 31-32)	**40**		(87,902,780)	(1,343,593,303)	(106,457,326)	(1,343,593,303)
14. Total accounting profit before tax (50 = 30 + 40)	**50**	24	**830,320,527**	**491,399,090**	**887,671,669**	**514,296,665**

15. Current corporate income tax expense	51	24	813,048,462	388,092,309	838,767,514	392,653,824
16. Deferred Corporate Income Tax Expense						
17. Profit after corporate income tax (60 = 50 - 51)	**60**		**17,272,065**	**103,306,781**	**48,904,155**	**121,642,841**
18. Basic earnings per share	**70**		1.73	10.33	4.89	12.16

Hanoi, July 2026

Creator	Chief Accountant	General Director
Le Minh Hung	Vu Thi Hong Lieu	Le Thanh Hai

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1 - THÀNH PHỐ HÀ NỘI

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Form B 03 – DN

No. 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

From April 1st, 2026 to June 30th, 2026

Unit of measurement: VND

Target	de numl	Explan ation	This time	Previous Issue
1	2		3	4
I. Cash flow from operating activities				
1. Revenue from the sale of goods, provision of services, ar	01		47,369,368,371	52,204,088,084
2. Payments to suppliers of goods and services	02		(9,333,386,214)	(8,885,735,189)
3. Payments to employees	03		(164,454,521)	(298,798,513)
4. Interest payments	04		(2,068,097,572)	(1,740,593,224)
5. Payment of corporate income tax.	05		(887,321,465)	(2,493,738,400)
6. Other income from production and business activities	06		2,251,589,434	22,898,071,450
7. Other expenses for business operations	07		(15,366,104,009)	(29,941,796,775)
Net cash flow from operating activities	**20**		**21,801,594,024**	**31,741,497,433**
II. Cash flow from investing activities				
1. Expenses for purchasing and constructing fixed assets an	21			(1,051,983,362)
and other long-term assets.	22			
5. Investment funds contributed to other entities.	25			(2,250,000,000)
6. Recovered investment capital contributed to other entitie	26			
7. Interest income from loans, dividends, and distributed pr	27		47,446,729	9,019,977
Net cash flow from investing activities	**30**		**47,446,729**	**(3,292,963,385)**
III. Cash flow from financing activities				
3. Money received from borrowing	33		7,200,000,000	43,132,197,152
4. Loan principal repayment	34		(31,793,299,030)	(38,200,133,252)
5. Payment of principal on lease financing	35			
6. Dividends and profits paid to owners	36			
Net cash flow from financing activities	**40**		**(24,593,299,030)**	**4,932,063,900**
Net cash flow during the period (20+30+40)	**50**		**(2,744,258,277)**	**33,380,597,948**
Cash and cash equivalents at the beginning of the p	**60**		**6,513,526,853**	**23,805,248,275**
The impact of changes in foreign exchange rates	61			
Cash and cash equivalents at the end of the period (	**70**	VII.34	**3,769,268,576**	**57,185,846,223**

Hanoi, July 2026

CREATOR	CHIEF ACCOUNTANT	GENERAL MANAGER
Le Minh Hung	Vu Thi Hong Lieu	Le Thanh Hai

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1 THÀNH PHỐ HÀ NỘI

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY	**Form B 09 – DN**
Address: 168 Giai Phong Street, Phuong Liet Ward, Hanoi City	*(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)*

NOTES TO THE FINANCIAL STATEMENTS

From April 1st, 2026 to June 30th, 2026

I. Characteristics of business operations

1. Form of capital ownership : Capital ownership by shareholders

2. Business areas : Investment, Basic construction (according to business registration certificate No. **0103003442** , amendment 10, dated October 16, 2025)

3. Business Activities : Investment and development of housing, urban areas, and industrial zones; Construction and installation of various types of civil, industrial, transportation, irrigation, postal and telecommunications works, power lines and substations, infrastructure engineering works in urban and industrial zones; installation of technical equipment for construction projects, fire protection systems, and interior and exterior decoration of construction projects. Production, import and export of construction materials, equipment, and construction technology. Export of labor and construction services. Consulting and design of civil, industrial, transportation, and irrigation construction projects. Other business activities in accordance with the law.

The company's headquarters are located at 168 Giai Phong Street, Phuong Liet Ward, Hanoi City.

The subsidiaries and affiliated companies of the Company as of June 30, 2026 include:

- HUD101 Construction Joint Stock Company (HUD1 holds 51% of the charter capital), head office at 4th Floor, 168 Giai Phong Building, Phuong Liet Ward, Hanoi

-CIC Derco Architecture and Construction Joint Stock Company (contributing 20% of the founding capital), headquartered at 21 Kim Dong Street, Giap Bat Ward, Hanoi.

II. Accounting period and currency used in accounting

1. Accounting period: Begins on January 1st and ends on December 31st.
2. Currency used in accounting: Vietnamese Dong (VNĐ)

III. Applicable Accounting System

1. Applicable accounting system:

HUD1 Investment and Construction Joint Stock Company applies the corporate accounting regime according to Decision No. 15/2006/QD-BTC dated March 25, 2006, amended and supplemented by Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 99/2025/TT-BTC dated October 27, 2025, and other accounting documents and standards of the Ministry of Finance.

2. Statement on compliance with accounting standards and accounting regulations

HUD1 Investment and Construction Joint Stock Company is committed to strictly complying with all regulations and policies of the State in its financial and accounting activities.

IV- Accounting method applied : Computerized accounting (General journal)

V. Accounting policies applied.

1. Principles for defining cash: cash, bank deposits, cash in transit: Cash and cash equivalents include cash on hand, demand deposits, short-term investments, which are

highly liquid, easily convertible into cash, and have low risk associated with fluctuations in value.

2. Accounting policy for inventory:
   - Inventory valuation principle; Based on actual value
   - Method for determining the value of ending inventory : Based on physical inventory count.
   - Inventory accounting methods (perpetual inventory or periodic inventory); Perpetual inventory.
   - Establish a provision for inventory devaluation. At the end of the accounting period, the company, based on the economic nature and certain information regarding bad debts, reverses and makes provisions for the following year.
   - Inventory value represents the cost of work-in-progress for construction projects.

3. Recording and depreciating fixed assets:
   - Tangible fixed assets are presented at their original cost less accumulated depreciation.
   - The original cost of tangible fixed assets includes the purchase price and all other related costs directly associated with bringing the asset into a ready-to-use condition.
   - Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life, in accordance with the regulations in Decision No. 206/2003/QD-BTC dated December 12, 2003, of the Ministry of Finance on the promulgation of the Regulations on the management, use, and depreciation of fixed assets. The specific depreciation periods are as follows:

	Year
Factory buildings, structures	6 – 50
Machinery and equipment	2 – 7
Transportation and transmission	7-10
Management tools	3 – 5

4. Recognition and depreciation of investment properties:
   - Principles for recognizing investment properties;
   - Methods of depreciating investment properties.

5. Accounting for financial investments:
   - Investments in subsidiaries, associates, and equity stakes in jointly controlled businesses;
   - Short-term and long-term securities investments;
   - Other short-term and long-term investments;
   - Methods for establishing provisions for impairment of short-term and long-term securities investments.

6. Principles for capitalizing borrowing costs and other expenses:
   - Principles for recognizing borrowing costs;
   - The capitalization rate is used to determine the cost of borrowing that is capitalized during the period;

7. Principles for recognizing and capitalizing other expenses.
   - Prepaid costs;
   - Other expenses;
   - Methods for allocating prepaid expenses;
   - Methods and timing for allocating goodwill.

8. Principles for recognizing prepaid expenses

9. Principles and methods for recording provisions for liabilities.

10. Equity Capital:

- Principles for recognizing owner's investment capital, share premium, and other owner's capital.
- Principles for recognizing differences from asset revaluation.
- Principles for recording exchange rate differences.
- Principles for recognizing undistributed profits

11. Principles and methods for revenue recognition:

- Revenue is recognized based on invoices issued according to the completed work volume confirmed and accepted by Party A. Net revenue is revenue minus any deductions.

12. Principles and methods for recognizing financial expenses.

- The main financial cost is interest payable to the bank, based on the bank's monthly interest payment statements.

13. Accounting principles for recognizing current corporate income tax expense and deferred corporate income tax expense are based on current regulations.

14. Foreign Exchange Risk Hedging Operations

15. Other accounting principles and methods.

VI – Additional information for items presented in the balance sheet

Unit: VND

1.	**Cash and cash equivalents**		
		Final number (VND)	**Beginning balance (VND)**
	Cash	426 505 163	1 387 546 473
	Bank Deposits	3 342 763 413	20 745 669 485
	Total	**3,769,268,576**	**22,133,215,958**

1A.	**Short-term financial investments**		
		Final number (VND)	**Beginning balance (VND)**
	Time deposits at BIDV Hanoi	350,000,000	350,000,000
	Total	**350,000,000**	**350,000,000**

2.	Short-term receivables from customers		
		Final number (VND)	Beginning balance (VND)
	Housing and Urban Development Inves	25 393 046 450	67 136 509 019
	Quang Chung Real Estate Trading & Tc	-	3,096,935,475
	Hoang Gia Company Limited	686,059,796	3,686,059,796
	Hanoi Construction and	-	5,046,995,412
	Vietnam Expressway Development	14,786,653,472	13,689,397,225
	TLA Joint Stock Company	17,689,268,569	17,689,268,569
	Accounts receivable from homebuyers	14 481 424 229	9 587 996 624
	Other customers	12,496,654,679	8,181,117,330
		85,533,107,195	**128,114,279,450**

3.	Pay the seller in advance.		
		Final number (VND)	Beginning balance (VND)
	HUD101 Construction Joint Stock Co	13,093,103,657	15,158,103,657
	Payment must be made to the supplier	11,903,043,124	11,903,043,124
	Payment due to supplier DA 176 Dinh	27,494,594,083	27,494,594,083
	Must pay for apartment in Package XL	200,581,424	200,581,424
	Payment required for apartment in Pac	570,240,000	570,240,000
	Other sellers	18,791,067,860	15,858,146,490
		72,052,630,148	**71,184,708,778**

4.	Other receivables		
		Final number (VND)	Beginning balance (VND)
	DA 176 Dinh Cong	1,627,521,823	1,627,521,823
	Internal receivables	28,872,768,954	27,932,328,125
	Social insurance, health insurance, unemployment insurance	558,122,385	580,338,988
	Operating costs of project management teams	19,394,531,696	19,446,179,016
	Other receivables	5,473,313,750	4,465,751,946
	Advance payments to teams, CNCT	127,697,215,267	138,984,747,548
	Total	**183,623,473,875**	**167,026,493,757**

5.	**Inventory**		
		Final number (VND)	**Beginning balance (VND)**
	Short-term work-in-progress costs	30,859,187,816	31,060,291,326
	Long-term work-in-progress costs	3,604,381,734	5,790,889,906
	Construction in progress costs	1,454,385,806	2,601,958,356
	Total	**35,917,955,356**	**39,453,139,588**

6.	**Short-term prepaid expenses**		
		Final number (VND)	**Beginning balance (VND)**
	Short-term prepaid expenses	673,364,405	123,616,937
	Total	**673,364,405**	**123,616,937**

7.	**Taxes and other amounts receivable from the State.**		
		Final number (VND)	**Beginning balance (VND)**
	Taxes and other amounts receivable fr	25,788,393	-
	Undeducted input VAT	13,839,992,696	14,947,693,872
	Total	**13,865,781,089**	**14,947,693,872**

8.	**Provision for Asset Losses**		
	(Bad debt - Overdue for more than 3	**Final number (VND)**	**Beginning balance (VND)**
	Provision for doubtful short-term rece	326,674,017	326,674,017
	(Bad debt - Overdue for more than 3 years)		
	Provision for long-term investment	565,454,682	565,454,682
	Total	**892,128,699**	**892,128,699**

9. Work-in-progress production costs

	Final number (VND)	Beginning balance (VND)
	-	-
Social housing project CT5 Me Linh	13,518,948,727	9,257,372,354
XL-TAS-C Chanh My Package	7,842,820,957	12,046,915,313
Package A8 - Ben Luc Long Thanh Tol	204,099,917	4,343,182,834
CT04 - Pho Yen - Thai Nguyen	3,305,221,602	
Other works	5,988,096,613	5,412,820,825
Investment projects	3,604,381,734	5,790,889,906
Total	**34,463,569,550**	**36,851,181,232**

10 Increase or decrease in tangible fixed assets

Item	Houses, buildings	Machinery and equipment	Transportation	Management equipment and tools	Total
Original price					
Balance as of January	**4,117,345,021**	**2,407,727,272**	**7,299,718,819**	**78,234,364**	**13,903,025,476**
Increase during the ye	***114,496,835,065***	**-**	**-**	***32,140,000***	***114,528,975,065***
Buy within the year		-		*32,140,000*	*32,140,000*
XDCB completed	*114,496,835,065*	-	-	-	*114,496,835,065*
Other increases	-	-	-	-	-
Decrease during the y	-	-	-	-	-
Balance as of Decemb	**118,614,180,086**	**2,407,727,272**	**7,299,718,819**	**110,374,364**	**128,432,000,541**
Accumulated depreciation					
Balance as of January	**3,445,129,463**	**2,407,727,272**	**3,861,965,471**	**71,918,025**	**9,786,740,231**
Increase during the ye	***1,435,185,936***	**-**	***370,758,300***	***6,316,339***	***1,812,260,575***
Due to depreciation	*1,435,185,936*	-	*370,758,300*	*6,316,339*	
Decrease during the y	-	-	-	-	-
Balance as of Decemb	**4,880,315,399**	**2,407,727,272**	**4,232,723,771**	**78,234,364**	**11,599,000,806**
Remaining value					
As of January 1, 2025	**672,215,558**	**-**	**3,437,753,348**	**6,316,339**	**4,116,285,245**
As of December 31, 20	**113,733,864,687**	**-**	**3,066,995,048**	**32,140,000**	**116,832,999,735**
Original price					
Balance as of January	**118,614,180,086**	**2,407,727,272**	**7,299,718,819**	**110,374,364**	**128,432,000,541**
Increase during the Pe	-	-	***1,443,916,364***	-	***1,443,916,364***
Buy within the year		-	*1,443,916,364*		*1,443,916,364*
Decrease During the F	-	-	-	-	-
Balance as of June 30.	**118,614,180,086**	**2,407,727,272**	**8,743,635,183**	**110,374,364**	**129,875,916,905**
Accumulated depreciation					
Balance as of January	**4,880,315,399**	**2,407,727,272**	**4,232,723,771**	**78,234,364**	**11,599,000,806**
Increase during the ye	***1,353,686,496***	**-**	***233,509,696***	***8,035,000***	***1,595,231,192***
Decrease during the y	-	-	-	-	-
Balance as of June 30.	**6,234,001,895**	**2,407,727,272**	**4,466,233,467**	**86,269,364**	**13,194,231,998**
Remaining value					
Balance as of January	**113,733,864,687**	**-**	**3,066,995,048**	**32,140,000**	**116,832,999,735**
Balance as of June 30.	**112,380,178,191**	**-**	**4,277,401,716**	**24,105,000**	**116,681,684,907**

11.	Investing in Subsidiaries		
		Final number (VND)	Beginning balance (VND)
	HUD101 Construction Joint Stock Co	5,406,000,000	5,406,000,000
	Total	**5,406,000,000**	**5,406,000,000**

12.	Investing in joint ventures, affiliated companies, and long-term investments.		
		Final number (VND)	Beginning balance (VND)
	Investing in joint ventures and affili	**1,000,000,000**	**1,000,000,000**
	CIC DECOR Construction and Enginee	1,000,000,000	1,000,000,000
	Other investments	**3,796,161,825**	**3,796,161,825**
	Phu Yen Housing & Investment Development Company Limited	3,796,161,825	3,796,161,825
	Total	**4,796,161,825**	**4,796,161,825**

13.	Long-term upfront costs		
		Final number (VND)	Beginning balance (VND)
	Other expenses and CCDC awaiting allocation	-	-
	Total	-	-

14.	Short-term payables to suppliers.	Final number (VND)	Beginning balance (VND)
	Project supplier payment due: 176	9,941,218,650	12 974 675 214
	Must pay for apartment in Package XL01, Vaccine Institute.	7,941,863,438	12 494 799 174
	Payment required for apartment in Package A8, Ben Luc Toll Station.	12,321,829,914	11 329 520 676
	Must pay for apartment in Package 641 - Chanh My	3,441,355,545	3 612 279 009
	The CT TLA Quang Ninh company must return the house.	14,580,039,752	14 978 387 084
	The other party must be paid.	22,829,989,570	24,431,023,713
	Total	**71,056,296,869**	**79,820,684,870**

14A.	Phải trả người lao động	Số cuối kỳ (VND)	Số đầu kỳ (VND)
	Phải trả người lao động	-	1 498 405 959
	Tổng	**-**	**1,498,405,959**

15.	Buyer pays in advance.	Final number (VND)	Beginning balance (VND)
	Housing and Urban Development Investment Corporation	10,949,192,494	12,794,694,993
	Bac Thang Long - Thanh Dong Joint Stock Company	305,745,300	10,316,168,566
	Customers buying houses in the 176 Dinh Cong project.	3,179,612,290	3,179,612,290
	TLA Joint Stock Company	-	-
	Vietnam Expressway Corporation	-	-
	Institute for Vaccine and Medical Biological Products Testing	-	-
	Other buyers	194,429,763	506,655,298
	Total	**14,628,979,847**	**26,797,131,147**

16.	Taxes and other payments due to the government.		
		Final number (VND)	**Beginning balance (VND)**
	VAT	3 785 848 948	3 785 848 948
	Corporate income tax		1 122 765 558
	Personal income tax	164 074 436	130 868 719
	Other taxes and fees	1,025,986,389	1,025,986,389
	Total	**4,975,909,773**	**6,065,469,614**

17.	Short-term liabilities		
		Final number (VND)	**Beginning balance (VND)**
	Provision for interest expense		
	Advance allocation of construction costs	7 531 153 794	2 041 338 032
	Total	**7,531,153,794**	**2,041,338,032**

18.	Other payables and liabilities		
		Final number (VND)	**Beginning balance (VND)**
	Social insurance, health insurance, unemployment insurance, trade union fees	155,944,353	120,667,483
	Payment must be made to the construction teams.	18,115,375,422	24,467,615,405
	Other payables and liabilities	3,000,859,992	3,952,615,755
	Total	**21,272,179,767**	**28,540,898,643**

19.	Loans and financial leases		
		Final number	**Beginning balance**
		(VND)	**(VND)**
	Loan from BIDV Bank Hanoi	93,971,061,578	98 665 482 490
	SHB Bank Loan - Ha Thanh Branch (Pa	1,941,919,915	5 396 577 467
	Loan from Hanoi Investment & Urban	5,384,334,711	155 384 334 711
	Personal Loans	8,318,785,996	21 818 785 996
		109,616,102,200	**281,265,180,664**

VII – Additional information for items presented in the Statement of Income

20.	Revenue from sales and services		
		From April 1st to June 30th, 2026	**From April 1st to June 30th, 2025**
		(VND)	**(VND)**
	Sales revenue	4 647 603 850	
	Revenue from construction contracts	29 282 670 849	102,200,786,195
	Other revenue	784 945 293	1,070,181,815
	Total	**34,715,219,992**	**103,270,968,010**

21.	Cost of goods sold		
		From April 1st to June 30th, 2026	From April 1st to June 30th, 2025
		(VND)	(VND)
	Cost of goods sold	3 835 944 543	
	Cost of Construction Contracts	28 493 275 218	98,170,333,643
	Other cost of goods sold	449 138 876	513,751,768
	Total	**32,778,358,637**	**98,684,085,411**

22.	Financial operating revenue		
		From April 1st to June 30th, 2026	From April 1st to June 30th, 2025
		(VND)	(VND)
	Interest on deposits and loans	47,446,729	9,019,977
	Total	**47,446,729**	**9,019,977**

23.	Financial operating expenses		
		From April 1st to June 30th, 2026	From April 1st to June 30th, 2025
		(VND)	(VND)
	Interest on loans	661,264,568	719,605,095
	Other financial costs		
	Total	**661,264,568**	**719,605,095**

24.	Cost of goods sold		
		From April 1st to June 30th, 2026	From April 1st to June 30th, 2025
		(VND)	(VND)
	Other monetary expenses	-	-
	Total	-	-

25. Profit before tax and corporate income tax payable

	From April 1st to June 30th, 2026 (VND)	From April 1st to June 30th, 2025 (VND)
Pre-tax accounting profit	830,320,527	491,399,090
Corporate income tax payable	813,048,462	388,092,309

26. Business management costs

	From April 1st to June 30th, 2026 (VND)	From April 1st to June 30th, 2025 (VND)
Management staff costs		1,352,050,608
Costs of materials and management tools.		-
Depreciation cost of fixed assets		273,194,929
Taxes, fees and charges	16,462,387	
Contingency costs		-
Outsourced service costs	286,712,929	416,059,551
Other monetary expenses	101,644,893	-
Total	**404,820,209**	**2,041,305,088**

27 EQUITY

a. Table comparing changes in equity

	Owner's investment capital	Share premium	Development Investment Fund	Other funds belonging to equity capital	Undistributed after-tax profit	Total
Balance as of Januar	**100,000,000,000**	**23,300,417,000**	**4,270,343,903**	-	**12,117,720,082**	**139,688,480,985**
Increase during the y	-	-			**3,698,474,880**	**3,698,474,880**
Capital increase	-	-	-	-	-	-
Net profit after tax	-	-	-	-	3,698,474,880	3,698,474,880
Decrease during the	-	-	-	-	-	-
Fund allocation	-	-		-	-	-
Dividend distribution	-	-		-		-
Retrospective	-	-		-		
Balance as of Decem	**100,000,000,000**	**23,300,417,000**	**4,270,343,903**	-	**15,816,194,962**	**143,386,955,865**
Balance as of Januar	**100,000,000,000**	**23,300,417,000**	**4,270,343,903**	-	**15,816,194,962**	**143,386,955,865**
Increase during the p	**150,000,000,000**	-			**48,904,155**	**150,048,904,155**
Capital increase	150,000,000,000	-	-	-	-	150,000,000,000
Net profit after tax	-	-	-	-	48,904,155	48,904,155
Fund allocation	-	-				-
Decrease during the	-	**621,600,000**	-	-	**369,847,488**	**991,447,488**
Dividend distribution	-	-	-	-		-
Fund allocation	-	-	-	-	369,847,488	369,847,488
Other discounts		621,600,000				621,600,000
Balance as of June 3	**250,000,000,000**	**22,678,817,000**	**4,270,343,903**	-	**15,495,251,629**	**292,444,412,532**

b. Details of the owner's investment capital.

*** Details of the owner's investment capital as of January 1, 2026**

	Shareholders	ling to the Business Registration Certificate			Actual contributed capital	
		Share	Amount (VND)	roportion	Amount (VND)	oportion
1	Nguyen Thi Thuy	3,825,000	38,250,000,000	38.25%	38,250,000,000	38.25%
2	Vu Thien Nhan	1,275,000	12,750,000,000	12.75%	12,750,000,000	12.75%
3	Other shareholders	4,900,000	49,000,000,000	49.00%	49,000,000,000	49.00%
	Total	**10,000,000**	**100,000,000,000**	**100%**	**100,000,000,000**	**100%**

*** Details of the owner's investment capital as of June 30, 2026**

	Shareholders	siness Registration Certificate (07/07/2026)			Actual contributed capital	
		Share	Amount (VND)	roportion	Amount (VND)	oportion
1	Hanoi Urban Investment Joint Stock Company	15,000,000	150,000,000,000	60.00%	150,000,000,000	60.00%
2	Nguyen Thi Thuy	3,825,000	38,250,000,000	15.30%	38,250,000,000	15.30%
3	Vu Thien Nhan	1,275,000	12,750,000,000	5.10%	12,750,000,000	5.10%
4	Other shareholders	4,900,000	49,000,000,000	19.60%	49,000,000,000	19.60%
	Total	**25,000,000**	**250,000,000,000**	**100%**	**250,000,000,000**	**100%**

From January 1st, 2026 to June 9th, 2026, the company will issue additional shares to convert debt with Hanoi Urban Investment Joint Stock Company: 15,000,000 shares will be issued at a debt-to-equity conversion ratio of VND 10,000 per share; the value of the converted liabilities is VND 150,000,000,000; the costs of issuing shares to convert debt and the audit costs of the contributed capital report are VND 621,600,000.

c. Capital transactions with owners and dividend distribution

	Final number (VND)	Beginning balance (VND)
CSH's investment capital		
Capital contribution as of the beginning of the period (January 1, 2026)	100,000,000,000	100,000,000,000
Capital contributions increased during the period.	150,000,000,000	
Capital contributions decreased during the period.		
Capital contribution as of the end of the period (June 30, 2026)	250,000,000,000	100,000,000,000
The time when the increase begins	1/6/2026	
Time of completion of increase	9/6/2026	
Dividends already distributed	-	-

d. Share

	Final number (Share)	Beginning balance (Share)
Number of shares registered for	25,000,000	10,000,000
Number of shares issued	25,000,000	10,000,000
- Common stock	25,000,000	10,000,000
Number of outstanding shares	25,000,000	10,000,000
- Common stock	25,000,000	10,000,000
Par value of outstanding shares: 10,000 VND/share		

*** Purpose of establishing investment and development funds, financial reserve funds, and other funds belonging to equity capital.**

- Development Investment Fund: The establishment of a Development Investment Fund from a portion of the company's profits aims to fund capital construction, asset acquisition, technological innovation, and expansion of production and business operations.
- A financial reserve fund is established to ensure that a business can continue operating normally in the event of risks or losses, or to mitigate losses and damages caused by objective, unforeseen circumstances.
- The reward and welfare fund is drawn from the profits of production and business operations with the purpose of rewarding and encouraging employees, providing material benefits, and improving and enhancing their material living standards.

**** - Income and expenses, profits or losses are recognized directly in Equity in accordance with the provisions of specific standards.***

28. Transactions arising and balances with related parties

Transactions have occurred.

Stakeholders	Relationship	Transaction characteristics	Operating period: April 1, 2026 to June 30, 2026	Operating period: April 1, 2025 to June 30, 2025
Sales transactions				
HUD101 Construction Joint Stock Company	Subsidiary company	Construction	-	-
Purchase transaction				
Hanoi Urban Investment Joint Stock Company	Parent Company	Loan - Debt Swap	150,000,000,000	-
HUD101 Construction Joint Stock Company	Subsidiary company	Construction	2,065,000,000	1,500,000,000

Balances with related parties

Stakeholders	Relationship	Transaction characterist	March 31, 2026 4	1/1/2026 4
a. Prepayment to the seller				
HUD101 Construction Joint Stock Company	Subsidiary company	Construction	27,494,594,083	27,494,594,083
b. Accounts payable				
Hanoi Urban Investment Joint Stock Company	Parent Company	Borrowing money	5,384,334,711	155,384,334,711
HUD101 Construction Joint Stock Company	Subsidiary company	Payment to the seller	9,941,218,650	10,902,864,630
c. Other receivables				
HUD101 Construction Joint Stock Company	Subsidiary company	Dividends and other receivables	-	-

Transactions with other stakeholders				
Other transactions	Relationship	ınsaction characteris	Operating period: April 1, 2026 to April 30, 2026	Operating period: April 1, 2025 to April 30, 2025
1. Other transactions with related parties				
Phu Yen Housing & Urban Development Investment Company Limited	Affiliated company	Contribution to charter capital		
2. Balances of related parties				
Phu Yen Housing & Urban Development Investment Company Limited	Affiliated company	Contribution to charter capital	3,796,161,825	1,546,161,825

29.	Items outside the separate balance sheet.		
	(Bad debts have been processed)	June 30, 2026	1/1/2026
rd of Directors Meeting Minutes No. 457A da		(VND)	(VND)
	World Gemstone Company	376,978,000	376,978,000
	SHINEC Shipbuilding Industry Joint St	64,166,800	64,166,800
	King's Mountain Tower Construction I	735,355,000	735,355,000
	Ba Dinh Pharmaceutical Biotechnolog	62,076,414	62,076,414
	Total	1,238,576,214	1,238,576,214

VIII – Additional information: Presented in the Statement of Cash Flows.

IX. Explanation of fluctuations in business performance

Net profit after corporate income tax for Q2/2026 reached VND 17,272,065, compared to VND 103,306,781 in Q2/2025, a decrease compared to the same period last year.

Reason:

Revenue in Q2/2026 decreased significantly compared to the same period in 2025. This is because in Q2/2026, revenue mainly came from construction activities, which faced numerous challenges: fluctuating and high prices of materials, scarce resources, resulting in high costs and low efficiency. In contrast, in Q2/2025, although still affected by escalating material prices and labor shortages, revenue was much higher, leading to a higher after-tax profit.

X - Comparison information:

The comparative information is based on the financial statements for Q2/2025, ending March 31, 2025, prepared by the company itself.

Amendments and additions to the forms, names, and content of indicators of the Financial Statement compared to the Financial Statement forms prescribed by the Ministry of Finance (if any): None.

Hanoi, July 2026

Schedule maker	**Chief Accountant**	**General Director**
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
		CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1
Le Minh Hung	**Vu Thi Hong Lieu**	**Le Thanh Hai**