

No.: 2502A/CBTT/GT-LNST

*Da Nang, February 25, 2026*

**INFORMATION DISCLOSURE ON THE ELECTRONIC PORTAL OF THE  
STATE SECURITIES COMMISSION AND HANOI STOCK EXCHANGE**

**To: The State Securities Commission  
The Hanoi Stock Exchange**

1. Name of organization: L40 Investment And Construction Joint Stock Company

- Stock code: L40 City
- Address: 201/58 Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh
- Contact Tel: (84.28) 3899 0099 Fax: (84.28) 3511 7533
- Email: [ir.l40.vn@gmail.com](mailto:ir.l40.vn@gmail.com) Website: <https://l40.vn/>
- Person Responsible for Information Disclosure: Nguyen Hai Anh
- Type of information disclosure: Periodic

2. Contents of disclosure:

2.1 The 2025 financial report ending on December 31, 2025, prepared on February 24, 2026, includes: Balance Sheet; Income Statement; Cash Flow Statement; Notes to the Financial Statements.

2.2 Explanation of the 10% variance in 2025 net profit after tax (NPAT) compared to 2024, specifically:

- NPAT of 2025 increased VND 99,357,680,274 compared to 2024, equivalent to an increase of 233.20%.
- Reason: The increase was mainly due to improved profit margins from construction projects, effective performance of the sand trading business, and the Company's cost reduction efforts during the period.

3. This information was published on the company's website on 25/02/2026 as in the link <https://www.l40.vn/>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

**Recipient**

*As above*

*Save: P.TCKT*

**ORGANIZATION REPRESENTATIVE**

Legal Representative/Authorized Person to Disclose Information  
(Signature, printed name, title, and seal)



**CHỦ TỊCH HĐQT**  
*Đỗ Tấn Cường*

**40 INVESTMENT AND CONSTRUCTION  
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

No.: 2502/CBTT-BCTC

*Da Nang, February 25, 2026*

## **PERIODIC INFORMATION DISCLOSURE – FINANCIAL STATEMENTS**

### **To: Hanoi Stock Exchange**

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 by the Ministry of Finance guiding the disclosure of information on the stock market, Investment and Construction Joint Stock Company 40 discloses financial statements (FS) for 2025 to the Hanoi Stock Exchange as follows:

1. Name of the organization: 40 Investment and Construction Joint Stock Company

- Stock code: L40
- Address: No. 201/58 – Nguyen Xi Street – Binh Thanh Ward – Ho Chi Minh City
- Contact Tel: (84.28) 3899 0099      Fax: (84.28) 3511 7533
- Email: [ir.l40.vn@gmail.com](mailto:ir.l40.vn@gmail.com)      Website: <https://l40.vn/>

2. Contents of the information disclosed:

- FS for 2025

☐ Separate FS (for listed organizations without subsidiaries and superior accounting units with dependent units);

☒ Consolidated FS (for listed organizations with subsidiaries);

☐ Aggregated FS (for listed organizations with dependent accounting units in a separately organized accounting structure).

- Cases requiring explanation:

+ The auditing organization gave an opinion other than an unqualified opinion on the FS (for audited FS of 2025):

Yes

No

Explanation document if checked:

Yes

No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after audit, or a shift from loss to profit or vice versa (for audited FS of 2025):

Yes

No





Explanation document if checked:

Yes No

+ Net profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period last year:

Yes No

Explanation document if checked:

Yes No

+ Net profit after tax in the reporting period is a loss, shifting from profit in the same period last year to a loss this period or vice versa:

Yes No

Explanation document if checked:

Yes No

This information has been disclosed on the company's website on: 25 February, 2026 at the link: <https://140.vn>

3. Report on transactions with value equal to or exceeding 35% of total assets in 2025.

In case the listed organization has such transactions, please fully report the following:

- Transaction details: Investment in acquisition of shares of Ha My Complex Joint Stock Company
- Transaction value/Total assets (%) (based on the latest annual FS): 57%
- Transaction completion date: 15 September, 2025

We hereby commit that the information disclosed above is true and we are fully responsible before the law for the content of the disclosed information.

**Attached documents:**

- FS for 2025
- Explanation document regarding net profit after corporate income tax in the income statement of the reporting period changing by 10% or more compared to the same period last year.

**Representative of the organization**

Legal Representative/Authorized Disclosure Person

(Signature, full name, title, seal)



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