



UDCONS CONSTRUCTION INVESTMENT CORPORATION

**CONSOLIDATED
FINANCIAL STATEMENTS**

QUARTER 2-2026

Tam thang, July 28th , 2026

CONSOLIDATED BALANCE SHEET

Jun 30, 2026

Code	Items	Thuyết minh	30/06/2026	01/01/2026 VND
ASSETS				
100	A. Current Assets (100=110+120+130+140+150+160+170)		493.090.225.781	453.037.629.546
110	I. Cash and Cash equivalents	01	25.435.641.384	13.126.952.850
111	1. Cash		10.395.641.384	4.086.952.850
112	2. Cash equivalents		15.040.000.000	9.040.000.000
120	II. Short-term Financial Investments	02	-	-
123	3. Short-term Held-to-maturity investments		-	-
124	4. Provision for short-term held-to-maturity investments		-	-
125	5. Other short-term investment		-	-
126	6. Provision for other short-term investment		-	-
130	III Short-term Receivables		226.784.922.221	216.993.353.101
131	1. Short-term receivables from customers	03	154.777.396.246	150.207.696.071
132	2. Prepayments to suppliers (short-term)	04	75.960.084.298	70.833.074.376
133	3. Short-term intercompany receivables		-	-
135	5. Other short-term receivables	05	51.074.230.581	50.979.371.558
136	7. Provision for doubtful short-term receivables (*)		(55.026.788.904)	(55.026.788.904)
137	8. Assets pending processing		-	-
140	IV. Inventory	06	231.194.889.907	214.801.873.296
141	1. Inventory		288.336.126.951	266.662.519.340
142	2. Provision for inventory devaluation (*)		(57.141.237.044)	(51.860.646.044)
160	VI. Other Short-term Assets		9.674.772.269	8.115.450.299
161	1. Short-term prepaid expenses	07	281.035.893	176.760.544
162	2. VAT receivable		3.184.309.640	1.729.263.019
163	3. Taxes and other amounts receivable from the State		6.209.426.736	6.209.426.736
165	5. Other current assets	08	-	-
200	B. Long-term assets (200=210+220+240+250+260+270)		375.572.714.478	383.074.428.751
210	I. Long-term receivables		7.716.127.649	7.716.127.649
211	1. Long-term receivables from customers	03	-	-
212	2. Long-term advances to suppliers	04	-	-
215	5. Other long-term receivables	05	7.716.127.649	7.716.127.649
216	6. Provision for long-term doubtful receivables (*)		-	-
220	II. Fixed assets		60.304.843.644	64.500.510.622
221	1. Tangible fixed assets	10	45.399.929.542	49.369.595.348
222	- Historical cost		173.939.923.193	174.422.221.496
223	- Accumulated depreciation (*)		(128.539.993.651)	(125.052.626.148)
224	2. Financial lease fixed assets	11	-	-
225	- Historical cost		-	-
226	- Accumulated depreciation (*)		-	-
227	3. Intangible fixed assets	12	14.904.914.102	15.130.915.274
228	- Historical cost		21.898.188.545	21.928.188.545
229	- Accumulated depreciation (*)		(6.993.274.443)	(6.797.273.271)
240	IV. Investment property	13	293.389.769.015	299.810.178.647
241	- Historical cost		451.709.045.270	451.709.045.270

CONSOLIDATED BALANCE SHEET

Jun 30, 2026

Code	Items	Thuyết minh	30/06/2026	01/01/2026 VND
242	- Accumulated depreciation (*)		(158.319.276.255)	(151.898.866.623)
250	V. Long-term unfinished assets		11.347.043.041	10.683.819.334
251	Long-term unfinished production and business expenses		5.747.044.531	5.747.044.531
252	Unfinished basic construction expenses	14	5.599.998.510	4.936.774.803
260	VI. Long-term financial investments	15	17.699	17.699
261	1. Investment in subsidiaries		-	-
262	2. Investment in associates, joint ventures		-	-
263	3. Investment in other entities		17.699	17.699
	Provision for impairment of long-term financial		-	-
264	4. investments (*)		-	-
265	5. Long-term held-to-maturity investments		-	-
266	6. Provision for long-term held-to-maturity investments (*)		-	-
270	VII Other Long-term assets		2.814.913.430	363.774.800
271	1. Long-term prepaid expenses	07	2.814.913.430	363.774.800
272	2. Deferred taxes assets		-	-
274	4. Other long-term assets	08	-	-
			-	-
280	TOTAL ASSET (280 = 100+200)		868.662.940.259	836.112.058.297
CAPITAL SOURCES				
300	A. Liabilities (300 =310+330)		756.276.679.840	698.598.265.181
310	I. Short-term Liabilities		738.709.937.756	607.710.866.826
311	1. Accounts payable to suppliers (short-term)	31	128.988.357.275	98.266.989.516
312	2. Advances from customers (short-term)	32	11.364.967.365	9.145.304.275
313	3. Dividend payment	33	32.030.465.470	32.030.465.470
314	4. Short-term taxes and other payables to the State	34	9.654.308.135	11.932.831.087
315	4. Payables to employees		6.081.896.741	5.509.038.639
316	5. Short-term accrued expenses	35	8.468.934.593	10.060.392.919
317	6. Short-term intercompany payables		-	-
	Payables based on the progress of construction		-	-
318	7. contracts		-	-
319	8. Unearned revenue (short-term)	36	-	-
320	9. Other short-term payables	37	324.544.683.786	247.968.029.500
321	11. Short-term borrowings and financial lease liabilities	38	217.576.324.391	192.797.815.420
322	12. Provision for short-term liabilities		-	-
323	13. Bonus and welfare fund		-	-
325	15. Reverse repurchase agreements (Government bonds)		-	-
330	II. Long-term Liabilities		17.566.742.084	90.887.398.355
331	1. Long-term accounts payable to suppliers	31	-	-
332	2. Long-term advances from customers	32	-	-
333	3. Long-term taxes and other payables to the State	34	-	-
334	4. Long-term accrued expenses	35	-	-
335	5. Intercompany payables for business capital		-	-

CONSOLIDATED BALANCE SHEET

Jun 30, 2026

Code	Items	Thuyết minh	30/06/2026	01/01/2026 VND
336	6. Long-term intercompany payables		-	
337	7. Long-term unearned revenue	36	-	
338	8. Other long-term payables	37	1.724.109.723	51.244.257.023
339	9. Long-term borrowings and financial lease liabilities	38	-	23.800.508.971
342	12. Deferred income tax liabilities		15.842.632.361	15.842.632.361
400	B. Equity capital		112.386.260.419	137.513.793.116
410	I. Owners' equity	40	112.386.260.419	137.513.793.116
411	1. Owners' investment capital		350.000.000.000	350.000.000.000
	- Common stock with voting rights		350.000.000.000	350.000.000.000
	- Preferred stock		-	
412	2. Additional paid-in capital		2.035.658.847	2.035.658.847
413	3. Convertible bond options		-	
414	4. Other owners' equity		-	-
415	5. Treasury shares (*)		(1.686.409.906)	(1.686.409.906)
418	8. Development investment fund		16.710.322.535	16.710.322.535
419	10. Other equity reserves		2.626.918.076	2.626.918.076
420	11. Unappropriated retained earnings		(273.449.606.041)	(247.398.572.449)
	- Accumulated unappropriated earnings as of the previous period		(247.398.572.449)	(247.398.572.449)
420a				
420b	- Unappropriated earnings for the current period		(26.051.033.592)	
429	13. Non-controlling shareholder interests		16.149.376.908	15.225.876.013
440	TOTAL CAPITAL SOURCES (440=300+400)		868.662.940.259	836.112.058.297

Prepare by



Van Cong Duc

Chief Accountant



Le Vy Thuy

Tam thang, Jul 28th, 2026

General Director



Goc Dinh

CONSOLIDATED INCOME STATEMENT

From Apr 01, 2026 to Jun 30, 2026

Code	Items	Quarter 2		Cumulative Year-to-Date	
		Current year	Previous year	Current year	Previous year
01	Revenue from sale of goods and services	25.527.804.184	74.952.036.475	58.344.882.274	97.383.078.839
02	Revenue Deductions			-	
10	Net revenue from sale of goods and services	25.527.804.184	74.952.036.475	58.344.882.274	97.383.078.839
11	Cost of goods sold	25.814.326.642	79.511.590.112	55.658.002.348	101.065.926.271
20	Gross profit from sale of goods and services	(286.522.458)	(4.559.553.637)	2.686.879.926	(3.682.847.432)
22	Financial income	52.201.522	4.792.188	68.481.725	88.110.582
23	Financial expenses	9.283.509.157	7.515.100.137	18.348.136.392	14.789.738.877
24	In which: Interest expenses	9.283.509.157	7.515.100.137	18.348.136.392	14.789.738.877
25	Selling expenses	615.589.625	190.626.198	633.507.586	347.202.361
26	Administrative expenses	4.613.610.661	3.782.042.340	7.622.226.670	6.738.283.350
30	Operating profit	(14.747.030.379)	(16.042.530.124)	(23.848.508.997)	(25.469.961.438)
31	Other income	423.781.967	1.650.459.896	396.935.305	1.844.096.260
32	Other expenses	1.034.332.174	610.263.075	1.675.959.006	1.279.612.641
40	Other profit	(610.550.207)	1.040.196.821	(1.279.023.701)	564.483.619
50	Total profit before tax	(15.357.580.586)	(15.002.333.303)	(25.127.532.698)	(24.905.477.819)
51	Current corporate income tax expense			-	
52	Deferred corporate income tax expense			-	
60	Net profit after tax	(15.357.580.586)	(15.002.333.303)	(25.127.532.698)	(24.905.477.819)
61	Net profit attributable to non-controlling interest	677.956.485	(482.913.078)	923.500.894	(758.478.324)
62	Net profit attributable to the parent company's shareholders	(16.035.537.071)	(14.519.420.225)	(26.051.033.592)	(24.146.999.495)
70	Basic earnings per share	(462)	(418)	(751)	(696)

Prepare by



Van Cong Duc

Chief Accountant



Le Vy Thuy

Tam thang, Jul 28th, 2026

General Director



Goc Dinh

CASH FLOW STATEMENT

(Indirect Method)

Quarter 2 / 2026

Code	Items	Cumulative from the beginning of the year to the end of this quarter	
		2026	2025
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	1. Profit before tax	(25.127.532.698)	(24.905.477.819)
	2. Adjustments for	34.120.872.461	31.295.239.543
02	- Depreciation of fixed assets and investment properties	10.784.141.945	10.893.583.918
03	- Provisions	5.280.591.000	7.544.123.586
04	- Gains/losses from exchange rate differences due to revaluation of monetary items in foreign currencies	-	-
05	- Gains/losses from investment activities	(514.839.599)	(1.932.206.838)
06	- Interest expense	18.570.979.115	14.789.738.877
07	- Other adjustments	-	-
08	3. Profit from operating activities before changes in working capital	8.993.339.763	6.389.761.724
09	- Increase/decrease in receivables	(9.117.595.543)	(14.857.381.344)
10	- Increase/decrease in inventories	(21.673.607.611)	(11.639.899.105)
11	- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	37.187.618.085	5.190.877.889
12	- Tăng, giảm chi phí chờ phân bổ	(2.555.413.979)	(1.912.827.732)
13	- Increase/decrease in trading securities	-	-
14	- Interest paid	(42.202.740)	(50.668.749)
15	- Corporate income tax paid	-	-
16	- Other cash receipts from operating activities	-	-
17	- Other cash payments for operating activities	-	-
20	Net cash flows from operating activities	12.792.137.975	(16.880.137.317)
	II. CASH FLOWS FROM INVESTING ACTIVITIES		
21	1. Cash payments to acquire fixed assets and other long-term assets	(831.289.040)	(142.986.586)
22	2. Cash receipts from disposal of fixed assets and other long-term assets	218.181.818	1.848.942.919
23	3. Cash payments for loans and purchases of debt instruments of other entities	-	-
24	4. Cash receipts from loan repayments and sales of debt	-	-
25	5. Cash payments for equity investments in other entities	-	-
26	6. Cash receipts from equity divestments in other entities	-	-
27	7. Cash receipts from interest, dividends, and profit-sharing	296.657.781	88.110.582
30	Net cash flows from investing activities	(316.449.441)	1.794.066.915

CASH FLOW STATEMENT

(Indirect Method)

Quarter 2 / 2026

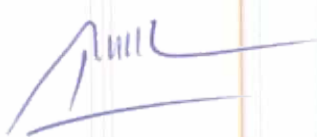
Code	Items	Cumulative from the beginning of the year to the end of this quarter	
		2026	2025
	III. CASH FLOWS FROM FINANCING ACTIVITIES		
31	1. Cash receipts from share issuance and capital contributions by owners	-	-
32	2. Cash payments for returning capital to owners and repurchasing issued shares	-	-
33	3. Cash receipts from borrowings	19.730.000.000	1.480.000.000
34	4. Cash repayments of loan principals	(19.897.000.000)	(2.570.834.239)
35	5. Cash repayments of principal under finance leases	-	-
36	6. Dividends and profits paid to owners	-	-
40	Net cash flows from financing activities	(167.000.000)	(1.090.834.239)
50	Net increase/decrease in cash during the year	12.308.688.534	(16.176.904.641)
60	Cash and cash equivalents at the beginning of the year	13.126.952.850	30.453.699.673
70	Cash and cash equivalents at the end of the year	25.435.641.384	14.276.795.032

Prepared by



Van Cong Duc

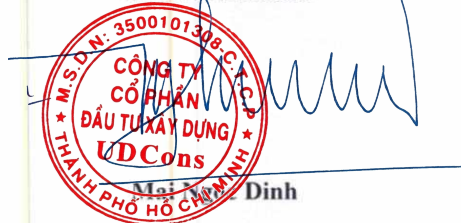
Chief Accountant



Le Vy Thuy

Tam thang, Jul 28th, 2026

General Director



V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET

01 . Cash and Cash equivalent	Ending of Period	At the beginning of the year
	VND	VND
Cash on hand	483.950.805	275.727.623
Bank Deposits	9.911.690.579	3.811.225.227
Cash Equivalents (*)	15.040.000.000	9.040.000.000
Total	25.435.641.384	13.126.952.850

03 . Accounts Receivables From Customers	Ending of Period	At the beginning of the year
	VND	VND
Cao Phu Co., Ltd.	10.601.622.465	10.601.622.465
Nam Hai Construction Co., Ltd.	10.894.282.332	10.894.282.332
The Management Board of Civil and Industrial Construction Projects – Project: Resettlement Apartment Building on East National Highway 56	1.103.974.028	8.483.268.258
An Phu Gia Construction Joint Stock Company	69.785.638.244	48.055.754.559
Southern Branch - Vietnam Industrial Construction Joint Stock Corporation	6.181.544.168	16.100.428.460
HCT E&C Joint Stock Company	1.396.736.226	4.278.159.566
Other trade receivables	54.813.598.783	51.794.180.431
Total	154.777.396.246	150.207.696.071

04 . Short-term prepayments to suppliers	Ending of Period	At the beginning of the year
	VND	VND
BAO MINH VINA Construction commercial limited company	6.512.662.201	-
Ecocim Corporation	27.630.504.049	27.630.504.049
Minh Dat Bridge Construction and Trading Co., Ltd	2.404.469.000	2.404.469.000
PIGGOLD Construction Development Investment Joint Stock Company	11.787.632.981	12.264.823.987
Others advance payments to suppliers	27.624.816.067	28.533.277.340
Total	75.960.084.298	70.833.074.376

05 . Other receivables	Ending of Period	At the beginning of the year
	VND	VND
a. Other short-term receivables		
Deposit, guarantee	143.550.000	146.550.000
Advances	18.704.435.337	18.488.090.619
Other receivables		
Receivables from Ba Ria Project Management Board - Ba Ria Trade Center	2.040.370.464	2.040.370.464
Receivables from Tan Thanh Joint Stock Company - Revenue allocation as per contract No. 10/HD.UDEC dated 05/02/2004	7.367.281.094	7.367.281.094

UDCONS CONSTRUCTION INVESTMENT CORPORATION

Consolidated Financial Statement
For the accounting period ending on Jun 30, 2026

Receivables from Vietnam Golf Tourism Joint Stock Company - Dividends	4.262.330.606	4.262.330.606
Payables to the Construction Team of the Mechanical and Electrical Installation Division	7.447.004.363	7.447.004.363
Other receivables from UDEC Tourism Co., Ltd.	-	140.000
Other receivables from Thanh Chi Joint Stock Company	367.016.668	346.554.214
Other receivables	10.742.242.049	10.881.050.198
Total	51.074.230.581	50.979.371.558
b. Long-term Receivables	Ending of Period	At the beginning of the year
	VND	VND
- Environmental restoration deposit for the stone mining pits 3A and 4 at Thành Chí Construction Joint Stock Company	7.716.127.649	7.716.127.649
Total	7.716.127.649	7.716.127.649
06 . Inventory	Ending of Period	At the beginning of the year
	VND	VND
Raw materials	1.977.535.824	3.221.033.997
Work-in-progress	284.621.347.267	261.444.619.612
Finished goods	1.671.575.895	1.996.865.731
Goods	65.667.965	-
Total cost of inventory	288.336.126.951	266.662.519.340
(*) Details of Work-in-Progress	Ending of Period	At the beginning of the year
	VND	VND
- Construction project costs	284.095.461.148	261.444.619.612
- Other work-in-progress costs	525.886.119	-
Total work-in-progress costs	284.621.347.267	261.444.619.612
07 . Prepaid Expenses	Ending of Period	At the beginning of the year
	VND	VND
a. Short-term Prepaid Expenses		
- Tools and equipment used	6.081.893	176.760.544
- Other prepaid expenses	274.954.000	-
Total	281.035.893	176.760.544
b. Long-term Prepaid Expenses		
- Tools and equipment used	359.444.231	204.168.077
- Fee for the use of infrastructure of the Warehouse at Phu My 1 industrial Park	2.109.390.621	-

UDCONS CONSTRUCTION INVESTMENT CORPORATION

Consolidated Financial Statement
For the accounting period ending on Jun 30, 2026

- Repair expenses	49.670.209	159.606.723
- Other prepaid expenses	296.408.369	-
Total	2.814.913.430	363.774.800

10 . Tangible Fixed Assets

Items	Buildings and structures (*)	Machinery and equipment	Transportation vehicles	Fixed assets used in management	Total tangible fixed assets
Historical Cost of Fixed Assets					
Beginning balance	71.851.104.010	80.179.114.078	20.124.089.731	2.267.913.677	174.422.221.496
Increase during the period	168.065.333	-	-	-	168.065.333
- basic construction	168.065.333	-	-	-	168.065.333
Decrease during the period	-	-	650.363.636	-	650.363.636
- Liquidation, disposal	-	-	650.363.636	-	650.363.636
Ending balance	72.019.169.343	80.179.114.078	19.473.726.095	2.267.913.677	173.939.923.193
Accumulated Depreciation of Fixed Assets					
Beginning balance	37.443.872.960	68.079.897.501	17.369.004.102	2.159.851.585	125.052.626.148
Increase during the period	1.527.727.601	2.280.314.838	275.083.807	54.604.893	4.137.731.139
- Depreciation of fixed assets	1.527.727.601	2.280.314.838	275.083.807	54.604.893	4.137.731.139
Decrease during the period	-	-	650.363.636	-	650.363.636
- Liquidation, disposal	-	-	650.363.636	-	650.363.636
Ending balance	38.971.600.561	70.360.212.339	16.993.724.273	2.214.456.478	128.539.993.651
Net Book Value					
Beginning balance	34.407.231.050	12.099.216.577	2.755.085.629	108.062.092	49.369.595.348
Ending balance	33.047.568.782	9.818.901.739	2.480.001.822	53.457.199	45.399.929.542

12 . Intangible Fixed Assets

Items	Permanent land use rights	Land use rights with time limit	Trademark	Computer software	Total Intangible Fixed Assets
Beginning balance	2.250.000.000	19.648.188.545	-	30.000.000	21.928.188.545
Increase during the period	-	-	-	-	-
Decrease during the period	-	-	-	30.000.000	30.000.000
- Giảm khác	-	-	-	30.000.000	30.000.000
Ending balance	2.250.000.000	19.648.188.545	-	-	21.898.188.545
Amortization of Intangible Fixed Assets					
Beginning balance	-	6.767.273.271	-	30.000.000	6.797.273.271
Increase during the period	-	226.001.172	-	-	226.001.172
- Amortization of Intangible Fixed Assets	-	226.001.172	-	-	226.001.172

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Decrease during the period	-	-	-	30.000.000	30.000.000
- Giảm khác	-	-		30.000.000	30.000.000
Ending balance	-	6.993.274.443	-	-	6.993.274.443
Net book value					
Beginning balance	2.250.000.000	12.880.915.274	-	-	15.130.915.274
Ending balance	2.250.000.000	12.654.914.102	-	-	14.904.914.102

Land Use Rights (Long-term) include:

- The land area surrounding the quarry at Lot 4, Chau Pha, Tan Thanh District Ba Ria - Vung Tau (now is Chau Pha commune, Ho Chi Minh City), with an area of 2,351 m², currently used by Thành Chí Joint Stock Company as an industrial yard for stone mining operations.

Land Use Rights (Term-based) include:

- A plot of land on 3/2 Street, Vũng Tàu City, Ba Ria - Vung Tau Province (now is Vung Tau ward, Ho Chi Minh City), with an area of 1,999.2 m², currently used by the company as office headquarters with a 50-year usage period starting from November 12, 2004.

- A plot of land in Long Hương Ward, Ba Ria City, Ba Ria - Vung Tau Province (now is Long Huong ward, Ho Chi Minh City, with an area of 21,298 m² (21,350 m² – 52 m²: reclaimed by the State), leased for 50 years starting from 2002, currently used by the company as a concrete batching plant.

13 . Investment Properties**a. Investment properties for lease**

Items	Buildings and infrastructure for lease		
	At Parent Company ⁽¹⁾	At Thanh Chi JSC	Total
Historical Cost of Fixed Assets			
- Beginning balance	341.295.248.153	110.413.797.117	451.709.045.270
- Increase during the period	-	-	-
- Decrease during the period	-	-	-
- Ending balance	341.295.248.153	110.413.797.117	451.709.045.270
Accumulated Depreciation of Fixed Assets			
- Beginning balance	59.865.531.807	92.033.334.816	151.898.866.623
- Increase during the period	3.703.022.586	2.717.387.046	6.420.409.632
- Depreciation expense	3.703.022.586	2.717.387.046	6.420.409.632
- Decrease during the period	-	-	-
- Ending balance	63.568.554.393	94.750.721.862	158.319.276.255
Net Book Value			
- Beginning balance	281.429.716.346	18.380.462.301	299.810.178.647
- Ending balance	277.726.693.760	15.663.075.255	293.389.769.015

⁽¹⁾The investment property for lease at the parent company includes the value of land use rights and the value of the golf hotel equipment at 01 Nguyen Van Linh Street, Phu My Ward, Phu My Town, Ba Ria - Vung Tau Province (now is Phu My Ward, Ho Chi Minh City). Currently, the hotel is being used as collateral for a loan from the Vietnam Bank for Agriculture and Rural Development (Agribank) - Ba Ria - Vung Tau Branch.

15 . Long-term Investments**- Other long-term investments**

	Ending of Period	At the beginning of the year	Ending of Period	At the beginning of the year
	Number of Share	Number of Share	VND	VND
- Bank for Investment and Development of Vietnam (BIDV) shares	1	1	17.699	17.699
Total	1	1	17.699	17.699

14 . Construction in progress

	Ending of Period	At the beginning of the year
	VND	VND
a. Construction and repair	3.821.655.991	3.158.432.284
- Sửa chữa khách sạn Golf Phú Mỹ - Thị xã Phú Mỹ - Huyện Tân Thành	831.289.040	-
- Chau Pha Residential Area Project	1.746.606.152	1.746.606.152
- Other projects	1.243.760.799	1.411.826.132
b. Procurement	1.778.342.519	1.778.342.519
- Riverside villa plots in Cua Lap (Lots A22.01 & C2.02)	1.778.342.519	1.778.342.519
Total	5.599.998.510	4.936.774.803

31 . Short-term payables to suppliers

	Ending of Period	At the beginning of the year
	VND	VND
- Asphalt Distribution Co. Ltd.	3.899.797.937	3.474.356.336
- HD Foundation Engineering & Construction Company LTD	2.500.812.253	2.500.812.253
- Construction Materials No.15 Trading Joint Stock Company	3.761.469.109	3.761.469.109
- Thanh Dat Construction Joint Stock Company	3.393.541.048	3.393.541.048
- Joint Venture of Thang Long Elevator and Equipment Group Co., Ltd. - Binh An Technology Engineering Co., Ltd.	5.698.236.364	5.698.236.364
- Advanved International Joint Stock Company	5.143.749.964	5.143.749.964
- 2T Corporation	846.773.600	846.773.600
- Hoang Le Medical Equipment Company Limited	2.015.658.111	2.015.658.111
- Xuan Dat Construction Trading Technology Company Limited	3.847.498.011	3.847.498.011
- Thanh Hau Phat Construction Co., Ltd.	1.776.411.130	283.239.680
- Payables to other entities	96.104.409.748	67.301.655.040
Total	128.988.357.275	98.266.989.516

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32 . Advances from customers

- ECOCIM Joint Stock Company – Cam Ranh Project, Phase 20
- Other short-term advances from customers
Total

Ending of Period	At the beginning of the year
VND	VND
3.288.156.809	3.288.156.809
8.076.810.556	5.857.147.466
11.364.967.365	9.145.304.275

b. Long-term

33 Dividends or profits payable

- The State investment capital
- Retail shareholder

Total

Ending of Period	At the beginning of the year
VND	VND
25.704.943.320	25.704.943.320
6.325.522.150	6.325.522.150
32.030.465.470	32.030.465.470

34 . Taxes and payables to the state

a - Payables

	Beginning of the year	Payables	Paid	Ending of the period
	VND	VND	VND	VND
Value-added tax	149.713.665	1.424.032.275	946.557.694	627.188.246
Corporate income tax	4.850.457.934	-	717.168.456	4.133.289.478
Personal income tax	2.774.016.903	267.323.901	46.575.842	2.994.764.962
Land tax and land rental fees	33.201.987	-	317.435	32.884.552
Other taxes	4.125.440.597	18.744.230	2.278.003.930	1.866.180.897
Total	11.932.831.086	1.710.100.406	3.988.623.357	9.654.308.135

b- Receivables

	Beginning of the year	Payables	Paid	Ending of the period
	VND	VND	VND	VND
Value-added tax	5.848.675.066	-	-	5.848.675.066
Other taxes	360.751.670	-	-	360.751.670
Total	6.209.426.736			6.209.426.736

35 . Accrued expenses

Accrued project costs
Others accrued expenses
Total

Ending of Period	At the beginning of the year
VND	VND
6.930.817.853	10.060.392.919
1.538.116.740	-
8.468.934.593	10.060.392.919

38 . Loans and financial lease liabilities

a. Short-term loans

* Short-term loan principal

+ Bank for Investment and Development of Vietnam - Ba Ria Vung Tau Branch
+ Loans from individuals and organizations

* Current portion of long-term liabilities

+ Agribank - Ba Ria Vung Tau Branch

Ending of Period	At the beginning of the year
VND	VND
105.225.815.420	104.247.815.420
97.636.308.570	97.878.308.570
7.589.506.850	6.369.506.850
112.350.508.971	88.550.000.000
112.350.508.971	88.550.000.000

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Total			217.576.324.391	192.797.815.420
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b. Long-term loans

	Ending of the period Current		Beginning of the year	
	Long-term loan principal	portion of long-term liabilities	Long-term loan principal	Current portion of long-term liabilities
+ Agribank - Ba Ria Vung Tau Branch	112.350.508.971	112.350.508.971	112.500.508.971	88.550.000.000
Total	112.350.508.971	112.350.508.971	112.500.508.971	88.550.000.000

37. Other payables and liabilities

	Ending of Period	At the beginning of the year
	VND	VND
a- Short-term liabilities		
Trade union funding	336.581.079	259.856.729
Social, health, and unemployment insurance	4.641.669.874	4.045.097.289
Payable related to equitization	39.490.443.030	39.490.443.030
Short-term deposits and guarantees received	5.321.945.000	5.347.720.000
Other payables	-	-
Expenses for Hang Duong Area - Compensation payments	1.291.280.460	1.291.280.460
Interest payable to BIDV Bank, Vung Tau Branch	45.557.640.271	38.302.391.059
Interest payable to Agribank - Ba Ria Vung Tau Branch	183.127.608.319	121.866.593.708
Interest payable to individuals and organizations	1.458.906.917	1.176.668.786
Temporary collection of transfer fees from buyers (Phu My Residential Project)	1.233.541.398	1.233.541.398
Dong Nam Company Limited - Contribution to investment in the new urban area on National Highway 51	2.000.000.000	2.000.000.000
Tan Thanh Joint Stock Company - Late payment interest and profit	3.847.955.927	3.847.955.927
Tan Thanh Joint Stock Company - Joint venture contribution to the A Chau Project	256.169.252	256.169.252
ECOCIM Joint Stock Company	19.295.527.770	19.295.527.770
Dong Phong Co., Ltd. - Deposits for environmental restoration	4.058.077.690	4.058.077.690
Other payables	12.627.336.799	5.496.706.402
Total	324.544.683.786	247.968.029.500
b-Long-term liabilities		
Long-term deposits and guarantees received	1.724.109.723	694.989.723
Interest payable to Agribank - Ba Ria Vung Tau Branch	-	50.549.267.300
Total	1.724.109.723	51.244.257.023

40. Equity

	Beginning of the year	Increase	Decrease	Ending of the period
Owner's equity	350.000.000.000			350.000.000.000
Share premium	2.035.658.847			2.035.658.847
Treasury shares	(1.686.409.906)			(1.686.409.906)
Development investment fund	16.710.322.535			16.710.322.535
Other funds under owner's equity	2.626.918.076			2.626.918.076
Undistributed after-tax profit (*)	(247.398.572.449)	(26.051.033.592)		(273.449.606.041)
<i>In which: Current year</i>		(26.051.033.592)		(26.051.033.592)
<i>Previous year</i>	(247.398.572.449)			(247.398.572.449)

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Non-controlling interests	15.225.876.013	923.500.894	16.149.376.907
<i>In which:</i>			
<i>Current year profit</i>		923.500.894	
Total	137.513.793.116	(25.127.532.698)	112.386.260.418

a. Details of owner's investment capital

	Ending of Period	At the beginning of the year
	VND	VND
Investment capital from the State (Ho Chi Minh City Department of Finance)	236.911.920.000	236.911.920.000
Capital contributed by shareholders	110.148.080.000	110.148.080.000
Treasury shares	2.940.000.000	2.940.000.000
Total	350.000.000.000	350.000.000.000

b. Transactions related to capital with owners and dividend distribution

	Ending of Period	At the beginning of the year
	VND	VND
- Owner's investment capital		
+ Beginning balance of contributed capital	350.000.000.000	350.000.000.000
+ Additional capital contributed during the period	-	-
+ Reduction in contributed capital during the period	-	-
+ Ending balance of contributed capital	350.000.000.000	350.000.000.000

c. Shares

	Ending of Period	At the beginning of the year
- Number of shares registered for issuance	35.000.000	35.000.000
- Number of shares issued	35.000.000	35.000.000
+ <i>Common shares</i>	35.000.000	35.000.000
+ <i>Preferred shares</i>		
- Number of outstanding shares	34.706.000	34.706.000
+ <i>Common shares</i>	34.706.000	34.706.000
+ <i>Preferred shares</i>		
- Number of treasury shares	294.000	294.000
+ <i>Common shares</i>	294.000	294.000
+ <i>Preferred shares</i>		
* Par value of outstanding shares (VND/share):	10.000	10.000

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT

23 . Revenue from sales of goods and provision of services	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
Revenue from construction activities	9.741.228.787	63.815.218.422	17.362.402.052	70.227.803.593
Revenue from sales, warehouse leasing	6.833.613.462	9.290.403.507	28.578.098.652	23.644.264.335
Revenue from service provision	8.843.871.026	300.960.000	9.174.927.026	601.920.000
Other revenue	109.090.909	1.545.454.546	3.229.454.544	2.909.090.911
Total	25.527.804.184	74.952.036.475	58.344.882.274	97.383.078.839
24 . Deductions	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025

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25 . Net revenue from sales and service provision	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
Net revenue from construction activities	9,741,228.787	63,815,218.422	17,362,402.052	70,227,803.593
Net revenue from sales, warehouse leasing	6,833,613.462	9,290,403.507	28,578,098.652	23,644,264.335
Net revenue from hotel services	8,843,871.026	300,960.000	9,174,927.026	601,920.000
Other net revenue	109,090.909	1,545,454.546	3,229,454.544	2,909,090.911
Total	25,527,804.184	74,952,036.475	58,344,882.274	97,383,078.839
26 . Cost of goods sold	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
Cost of construction activities	9,443,989.386	60,624,457.500	16,836,527.453	66,716,413.412
Cost of sales, warehouse leasing	3,959,185.357	9,349,319.958	22,755,412.840	22,069,666.005
Cost of hotel services	7,101,848.088	887,911.370	7,965,302.049	1,778,434.277
Other costs	28,712.811	1,851,511.293	2,820,169.006	3,703,022.586
Reversal of provisions for inventory devaluati	5,280,591.000	6,798,389.991	5,280,591.000	6,798,389.991
Total	25,814,326.642	79,511,590.112	55,658,002.348	101,065,926.271
27 . Gross profit	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
In which:				
Total	(286,522.458)	(4,559,553.637)	2,686,879.926	(3,682,847.432)
28 . Financial revenue	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
Interest from deposits	52,201.522	4,792.188	68,481.725	88,110.582
Total	52,201.522	4,792.188	68,481.725	88,110.582
29 . Financial expenses	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
Interest expenses	9,283,509.157	7,515,100.137	18,348,136.392	14,789,738.877
Total	9,283,509.157	7,515,100.137	18,348,136.392	14,789,738.877
32 . Other income	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
Income from asset liquidation	218,181.818	1,650,459.892	218,181.818	1,844,096.256
Other income	205,600.149	4	205,600.150	4
Total	423,781.967	1,650,459.896	423,781.968	1,844,096.260
33 . Other expenses	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
Other expenses	1,034,332.174	632,263.075	1,702,805.669	1,279,612.641
Total	1,034,332.174	610,263.075	1,702,805.669	1,279,612.641
34 . Other profit	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
	(610,550.207)	1,040,196.821	(1,279,023.701)	564,483.619
35 . Profit before tax	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
	(15,357,580.586)	(15,002,333.303)	(25,127,532.698)	(24,905,477.819)
37 . Deferred corporate income tax expense	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025

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Tax rate	20%		20%	
	Q2/2026	Q2/2025	Cumulative 2026	Cumulative 2025
38 . Net profit after income tax	(15.357.580.586)	(15.002.333.303)	(25.127.532.698)	(24.905.477.819)
- Net profit after income tax attributable to the parent company's shareholders	(16.035.537.071)	(14.519.420.225)	(26.051.033.592)	(24.146.999.495)
- Profit allocated to common stockholders	(16.035.537.071)	(14.519.420.225)	(26.051.033.592)	(24.146.999.495)
Outstanding common shares at the beginning of the period	34.706.000	34.706.000	34.706.000	34.706.000
Weighted average outstanding common shares during the period	34.706.000	34.706.000	34.706.000	34.706.000
39 . Basic earnings per share	(462)	(418)	(751)	(696)

IX. COMPARATIVE FIGURES

The beginning-of-year figures on the Balance Sheet and the Notes to the Financial Statements are derived from the Consolidated Financial Statements for the fiscal year ending on December 31, 2025, which have been audited by AASC Audit Co., Ltd. The comparative figures for the same period in the Cash Flow Statement, the Income Statement, and the corresponding notes are based on the figures from the second-quarter 2025 report prepared by the company.

X. Explanation of profit fluctuation for Q2/2026 compared to Q2/2025:

The consolidated net profit after tax in the Q2/2026 was loss VND 15,35 billion, an increase in loss of VND 350 million compared to the loss of VND 15 billion in the same period of 2025. Details of the changes in profit after tax in the Q2/2026 compared to the same period of 2025 and the reason for the loss as follows:

- In addition to the parent company's Q2/2026 loss after tax of VND 17,16 billion, which increased by VND 3,52 billion compared to the loss of VND 13,64 billion in Q2/2025, Thanh Chi Joint Stock Company recorded a profit after tax of VND 1,41 million in Q2/2026, an improvement of VND 2,42 billion compared to a loss of VND 1,01 billion in Q2/2025. Meanwhile, UDC Company Limited recorded a profit after tax of VND 393 million, an improvement of VND 739 million compared to a loss of VND 346 million in Q2/2025. The improvement in results of these two subsidiaries offset the increase in losses at the parent company, resulting in The consolidated loss after tax in the Q2/2026 was increase VND 350 million compared to the loss in the same period of 2025.

- The consolidated loss after tax in Q2/2026 was mainly due to the parent company's loss of VND 17,16 billion, primarily driven by high financial expenses and insufficient revenue to generate a level of gross profit adequate to cover operating costs incurred during the period. In addition, although the business performance of the two subsidiaries improved and recorded profit, which was not sufficient to offset the loss at the parent company. Therefore, the consolidated profit after tax in Q2/2026 remained a loss as reported.

The above is the explanation of profit fluctuations and the causes of losses in the consolidated financial statements for the Q2/2026 compared to the Q2/2025, and the reason for the loss in the Q2/2026, respectfully submitted to shareholder ./.

Prepared by



Van Cong Duc

Chief Accountant



Le Vy Thuy

Tam thang, Jul 28th, 2026

General Director



Ngoc Dinh