CÔNG TY CỔ PHẦN MHC
MHC JOINT STOCK COMPANY
****

Số/*No.*: 112/2026/MHC

V/v: "BCTC hợp nhất 06 tháng đầu năm 2026 đã được soát xét và Văn bản giải trình"

Re: " Reviewed consolidated financial statements for the first six months of 2026 and the explanatory document".

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM
Độc Lập - Tự Do - Hạnh Phúc
Independence - Freedom - Happiness

Hà Nội, ngày 28 tháng 08 năm 2026
Hanoi, August 28th, 2026

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SGDCK TPHCM
DISCLOSURE OF INFORMATION ON THE ELECTRONIC PORTAL OF THE STATE SECURITIES COMMISSION AND HO CHI MINH STOCK EXCHANGE

(có thể sử dụng để công bố thông tin đồng thời đến UBCKNN và SGDCK)
(This document can be used for simultaneous disclosure to the SSC and HOSE.)

Kính gửi: - Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán TP HCM

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

Công ty: Công ty Cổ phần MHC

Company: MHC Joint Stock Company

Mã chứng khoán: MHC

Stock code: MHC

Địa chỉ trụ sở chính: Tầng 18, số 52, Phố Lê Đại Hành, Phường Hai Bà Trưng, Thành phố Hà Nội, Việt Nam.

Head office address: 18th Floor, No. 52, Le Dai Hanh Street, Hai Ba Trung Ward, Ha Noi City, Viet Nam.

Điện thoại/*Tel. No.:* 0243.5770810

Fax: 0243.5770814

Người thực hiện công bố thông tin: Nguyễn Huy Quảng

Person disclosing information: Nguyen Huy Quang

Địa chỉ: Tầng 18, số 52, Phố Lê Đại Hành, phường Hai Bà Trưng, TP. Hà Nội.

Address: 18th Floor, No. 52, Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi City.

Điện thoại (di động, cơ quan, nhà riêng) / *Phone (mobile, office, home):* 024 35770810

Loại thông tin công bố: ☐ 24 giờ ☐ 72 giờ ☐ bất thường ☐ theo yêu cầu ☒định kỳ:

Type of disclosure: ☐ 24 hours ☐ 72 hours ☐ Unusual ☐ Upon request ☒ Periodic

Nội dung thông tin công bố: Báo cáo tài chính Hợp nhất 06 tháng đầu năm 2026 đã được soát xét và Văn bản giải trình.

Disclosed Information: Reviewed consolidated financial statements for the first six months of 2026 and the Explanatory document.

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 28/08/2026 tại đường dẫn: www.mhc.vn.

This information was disclosed on the company's website on August 28th, 2026, at: www.mhc.vn.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby commit that the disclosed information is accurate and take full legal responsibility for the contents disclosed.

Tài liệu đính kèm/ *Attachments*:

- Báo cáo tài chính Hợp nhất 06 tháng đầu năm 2026 đã được soát xét;
- *Reviewed consolidated financial statements for the first six months of 2026;*
- Văn bản giải trình số 111/2026/MHC.
- *Explanatory document No.111/2026/MHC.*

CÔNG TY CỔ PHẦN MHC

Digitally signed by CÔNG TY CỔ PHẦN MHC
DN: C=VN, S=HÀ NỘI, L=Quận Hai Bà Trưng, CN=CÔNG TY CỔ PHẦN MHC, OID.0.9.2342.19200300.100.1.1=MST:0100793715
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Người đại diện theo pháp luật/
Người được ủy quyền công bố thông tin
Legal Representative / Authorized Person for Information Disclosure
(Ký tên, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, title, seal)

M.S.D.N: 0100793715 - C.T.C.P
CÔNG TY CỔ PHẦN MHC
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

KẾ TOÁN TRƯỞNG
Nguyễn Huy Quảng

CÔNG TY CỔ PHẦN MHC ***MHC JOINT STOCK COMPANY*** ********	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** ***THE SOCIALIST REPUBLIC OF VIETNAM*** **Độc Lập - Tự Do - Hạnh Phúc** ***Independence – Freedom - Happiness***
Số/No.: 111/2026/MHC *V/v: "Giải trình BCTC 06 tháng đầu năm 2026 đã được soát xét – Hợp nhất"* *Re: "Explanation of reviewed 2026 semi-annual Consolidated Financial Statements"*	*Hà Nội, ngày 28 tháng 08 năm 2026* *Hanoi, August 28th,2026*

Kính gửi : **- ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC**

- SỞ GIAO DỊCH CHỨNG KHOÁN TP HỒ CHÍ MINH

To: ***- THE STATE SECURITIES COMMISSION***

- HO CHI MINH STOCK EXCHANGE

Công ty Cổ phần MHC (Mã chứng khoán MHC) giao dịch trên Sở GDCK TP.HCM, xin được giải trình kết quả kinh doanh trên BCTC hợp nhất 06 tháng đầu năm 2026 đã được soát xét như sau:

MHC Joint Stock Company (Stock Ticker: MHC), listed on the Ho Chi Minh City Stock Exchange, hereby provides an explanation regarding the business results presented in the reviewed consolidated financial statements for the first six months of 2026, as follows:

Kết quả kinh doanh Hợp nhất 06 tháng đầu năm 2026 đã được soát xét:

Reviewed consolidated business results for the first six months of 2026:

- Doanh thu bán hàng và cung cấp dịch vụ 06 tháng đầu năm 2026 đã được soát xét: *Revenue from sales and services for the first six months of 2026 has been reviewed:*	71.146.245 VND
Doanh thu bán hàng và cung cấp dịch vụ 06 tháng đầu năm 2025 đã được soát xét: *Reviewed revenue from sales and services for the first six months of 2025:*	5.797.738.856 VND
- Lợi nhuận sau thuế 06 tháng đầu năm 2026 đã được soát xét: *Reviewed profit after tax for the first six months of 2026:*	- 35.367.923.657 VND
- Lợi nhuận sau thuế 06 tháng đầu năm 2025 đã được soát xét: *Reviewed profit after tax for the first six months of 2025:*	22.122.437.275 VND

Giải trình kết quả kinh doanh Hợp nhất 06 tháng đầu năm 2026 của Công ty:

Explanation of the Company's Consolidated Business Results for the First Six Months of 2026:

Lợi nhuận hợp nhất sau thuế 06 tháng đầu năm 2026 đã được soát xét ghi nhận lỗ 35,4 tỷ đồng và giảm 57,5 tỷ đồng so với cùng kỳ năm 2025. Nguyên nhân chủ yếu của việc thay đổi trên là do doanh thu tài chính 06 tháng đầu năm 2026 giảm 59,6 tỷ đồng tương đương giảm 90% so với cùng kỳ năm trước. Sự biến động này đến từ việc công ty mẹ thực hiện thoái vốn từ đơn vị thành viên.

The reviewed consolidated net profit after tax for the first six months of 2026 recorded a loss of VND 35.4 billion, representing a decrease of VND 57.5 billion compared to the same period in 2025. The primary reason for this variance is that financial revenue for the first six months of 2026 decreased by VND 59.6 billion, equivalent to a 90% decline year-on-year. This fluctuation was mainly driven by the parent company's divestment from a subsidiary.

Trân trọng cảm ơn / Sincerely.

CÔNG TY CỔ PHẦN MHC
MHC JOINT STOCK COMPANY

Nơi nhận/Recipients:
- *Như trên/as above;*
- *Ban KS/ BoS;*
- *Lưu VT/Archived.*

CÔNG TY CỔ PHẦN MHC
M.S.D.N: 0100793715 - C.T.C.P - Q. HAI BÀ TRƯNG - T.P. HÀ NỘI

KẾ TOÁN TRƯỞNG
Nguyễn Huy Quảng

MHC JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

August 2026

TABLE OF CONTENTS

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of MHC Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's reviewed interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT AND GENERAL DIRECTORS

The members of the Board of Management, General Director and the Board of Supervisors of the Company who held office for the first six months of 2026 and up to the date of this report are as follows:

Board of Management

Mr. Pham Ba Huy	Chairman	
Mr. Do Viet Thang	Member	
Mr. Tran The Cuong	Member	Appointed on 22 April 2026
Mr. Nguyen Duc Loi	Member	Resigned on 22 April 2026

General Directors and Chief Accountant

Mr. Tran The Cuong	General Director	Appointed on 15 April 2026
Ms. Nguyen Thi Thuy Linh	General Director	Resigned on 15 April 2026

Board of Supervisors

Ms. Nguyen Tu Uyen	Head of the Board of Supervisors
Ms. Nguyen Thuy Nga	Member
Ms. Tran Thi Nhien	Member

EVENTS AFTER THE REPORTING PERIOD

The Board of Management confirms that: apart from the event disclosed in Note 33 to the interim consolidated financial statements, there are no significant events occurred after 30 June 2026 that would materially affect, require adjustments to, or disclosure in the interim consolidated financial statements or the accounting period from 1 January 2026 to 30 June 2026 of the Company.

THE AUDITOR

The accompanying interim consolidated financial statements for the accounting period from 1 January 2026 to 30 June 2026 have been reviewed by UHY Auditing and Consulting Company Limited.

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the interim consolidated financial statements which give a true and fair view of the Company's interim consolidated financial position as of 30 June 2026, as well as its interim consolidated results of operations and its interim consolidated cash flows for the six-month period then ended. In preparing these interim consolidated financial statements, the Board of Management is required to:

STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Prepare the interim consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern;
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the interim consolidated financial statements in order to limit risks and frauds.

The Board of Management confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the consolidated financial position of the Company and to ensure that the consolidated financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting Systems, and relevant legal regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of Management,

M.S.D.N: 0100793715 - C.T.C.P
CÔNG TY CỔ PHẦN MHC

Phạm Bá Huy
Chairman
Approved, 27 August 2026

UHY
Connect to possibility

UHY AUDITING AND CONSULTING COMPANY LIMITED
5th Floor, B2 Tower, Roman Plaza, To Huu Road,
Dai Mo Ward, Hanoi, Vietnam
T : +84 24 5678 3999
E : uhy-info@uhy.vn
uhy.vn

No.: 998/2026/UHY-BCSX

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

On the Interim Consolidated Financial Statements of MHC Joint Stock Company
For the accounting period from 01 January 2026 to 30 June 2026

To: **The Shareholders, Board of Management and Board of General Directors**
MHC Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of MHC Joint Stock Company ("the Company"), which is prepared on 27 August 2026, from page 5 to page 40 that include the interim consolidated statement of financial position as at 30 June 2026, interim consolidated income statement and interim consolidated cash flow statement for the six-month period then ended and Notes to the interim consolidated financial statements.

Responsibilities of the Board of Management

The Board of Management of MHC Joint Stock Company is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal requirements on the preparation and presentation of interim consolidated financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Auditors

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, the interim consolidated financial position of MHC Joint Stock Company as at 30 June 2026, and its interim consolidated results of operations and its interim consolidated cash flows for the 6-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of interim consolidated financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021652
THÀNH PHỐ HÀ NỘI

Pham Gia Dat
Deputy General Director
Auditor's Practicing Certificate No.:
0798-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 27 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	**100**		**508,800,205,140**	**275,745,805,758**
Cash and cash equivalents	**110**	6	**69,804,239,284**	**26,113,201,144**
Cash	111		69,804,239,284	26,113,201,144
Short-term financial investments	**120**	7	**386,112,777,866**	**135,581,978,390**
Trading securities	121		238,467,833,237	44,224,388,530
Provision for impairment of trading securities	122		(4,899,615,847)	(424,600,752)
Held-to-maturity investments	123		97,544,560,476	91,782,190,612
Other investments	125		55,000,000,000	-
Current accounts receivable	**130**		**48,606,668,478**	**111,723,561,964**
Short-term trade receivables	131	8	10,658,878,548	5,625,195,327
Short-term advances to suppliers	132	10	2,668,151,432	298,384,139
Short-term loan receivables	135	9	35,517,008,498	106,037,352,498
Provision for doubtful short-term receivables	136	12	(237,370,000)	(237,370,000)
Inventories	**140**		**834,958,930**	**-**
Inventories	141	13	834,958,930	-
Other short-term assets	**160**		**3,441,560,582**	**2,327,064,260**
Short-term prepaid expenses	161	11	238,579,065	1,523,205
Value-added tax deductible	162		1,349,257,539	1,042,879,678
Tax and other receivables from the State budget	163	17	1,853,723,978	1,282,661,377
NON-CURRENT ASSETS	**200**		**185,412,576,372**	**471,022,894,769**
Long-term receivables	**210**		**50,951,042,007**	**50,951,042,007**
Long-term advances to suppliers	212	10	17,219,457,849	17,219,457,849
Long-term loan receivables	215	9	33,731,584,158	33,731,584,158
Fixed assets	**220**		**3,346,944,080**	**2,970,152,806**
Tangible fixed assets	221	14	3,346,944,080	2,970,152,806
- Cost	*222*		*5,209,215,881*	*4,522,979,517*
- Accumulated depreciation	*223*		*(1,862,271,801)*	*(1,552,826,711)*
Investment property	**240**	**15**	**120,194,188,992**	**137,492,751,013**
- Costs	241		120,293,326,653	137,492,751,013
- Accumulated depreciation	242		(99,137,661)	-
Long-term assets in progress	**250**		**360,000,000**	**360,000,000**
Construction in progress	252		360,000,000	360,000,000
Long-term financial investments	**260**	**16**	**10,000,000,000**	**279,248,948,943**
Investments in joint ventures and associates	262		-	269,248,948,943
Investment in other entities	263		10,000,000,000	10,000,000,000
Other long-term assets	**270**		**560,401,293**	**-**
Goodwill	279		560,401,293	-
TOTAL ASSETS	**280**		**694,212,781,512**	**746,768,700,527**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	**300**		**77,327,526,759**	**94,814,432,784**
Current liabilities	**310**		**74,363,295,999**	**92,670,663,056**
Short-term trade payables	311	19	4,076,805,032	4,140,200,786
Dividends and profit payable	313		1,102,828,650	1,102,828,650
Tax and other payables to the State budget	314	17	318,598,652	52,523,295,472
Payables to employees	315		1,056,382,517	902,493,037
Short-term accrued expenses	316		176,378,200	171,378,202
Short-term deferred revenue	319		65,217,391	-
Other short-term payables	320	20	589,068,305	541,143,305
Short-term loan and finance lease obligations	321	18	65,311,493,648	31,614,500,000
Bonus and welfare fund	323		1,666,523,604	1,674,823,604
Non-Current liabilities	**330**		**2,964,230,760**	**2,143,769,728**
Other short-term payables	338	20	100,000,000	-
Deferred income tax liabilities	342		2,864,230,760	2,143,769,728
OWNER'S EQUITY	**400**	**21**	**616,885,254,753**	**651,954,267,743**
Share capital	411		434,763,180,000	434,763,180,000
- Shares with voting rights	*411a*		*434,763,180,000*	*434,763,180,000*
Share premiums	412		28,614,580,000	28,614,580,000
Treasury shares	415		(1,200,000)	(1,200,000)
Development investment fund	418		8,712,225,710	8,712,225,710
Retained earnings	420		136,096,839,438	172,856,249,661
- Accumulated losses by the end of prior period	*420a*		*171,295,514,095*	*77,823,398,992*
- Retained earnings for the current period	*420b*		*(35,198,674,657)*	*95,032,850,669*
Non-controlling interests	429		8,699,629,605	7,009,232,372
TOTAL RESOURCES	**440**		**694,212,781,512**	**746,768,700,527**

Approved, 27 August 2026

Chairman	Chief Accountant	Preparer
Pham Ba Huy	Nguyen Huy Quang	Le Thi Lan Huong

CÔNG TY CỔ PHẦN MHC
M.S.D.N: 0100793715 - C.T.C.P
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
Gross revenue from goods sold and services rendered	01	23	71,146,245	5,797,738,856
Deductions	02		-	-
Net revenue from goods sold and services rendered	10		71,146,245	5,797,738,856
Cost of sales	11	24	99,137,661	5,542,600,447
Gross profit from goods sold and services rendered	**20**		**(27,991,416)**	**255,138,409**
Gains/(losses) from disposal of investment properties	21		-	(3,109,671,004)
Financial income	22	25	6,635,539,392	66,240,677,611
Financial expenses	23	26	26,534,412,971	27,546,489,894
- In which: Borrowing costs	*24*		*1,584,553,519*	*15,279,434,851*
Selling expenses	25	27	50,211,031	-
General and administrative expenses	26	27	6,939,665,482	7,538,897,943
Share of (loss)/profit of associates, joint-ventures	27		(7,259,465,575)	(599,905,266)
Net profits/(loss) from operating activities	**30**		**(34,176,207,083)**	**27,700,851,913**
Other income	31		6	70,000,000
Other expenses	32	28	433,460,958	145,526
Other profit/(loss)	**40**		**(433,460,952)**	**69,854,474**
Accounting profit/(loss) before tax	**50**		**(34,609,668,035)**	**27,770,706,387**
Current corporate income tax expense	51		157,775,643	5,852,217,924
Deferred corporate income tax expenses	52		600,479,979	(203,948,812)
Net profit/(loss) after tax	**60**		**(35,367,923,657)**	**22,122,437,275**
Net profit/(loss) after tax attributable to shareholders	61		(35,198,674,657)	22,009,774,221
Net profit/(loss) after tax attributable to non-controlling interests	62		(169,249,000)	112,663,054
Basic earnings per share	**70**	**30**	**(810)**	**506**
Diluted earnings per share	**71**	**31**	**(771)**	**506**

Approved, 27 August 2026

Chairman	Chief Accountant	Preparer
Pham Ba Huy	**Nguyen Huy Quang**	**Le Thi Lan Huong**

CÔNG TY CỔ PHẦN MHC
M.S.D.N: 0100793715 - C.T.C.P
Q. HAI BÀ TRƯNG - HÀ NỘI

INTERIM CONSOLIDATED CASH FLOW STATEMENT
(Applying indirect method)
For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	***01***		***(34,609,668,035)***	***27,770,706,387***
Adjustments for:				
Depreciation and amortization	02		418,081,078	1,382,422,028
Provisions	03		4,475,015,095	11,560,003,940
Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denominated in foreign currency	04		(20,335,190)	133,492,731
Gains (losses) related to investing and financing activities	05		23,892,374,607	(9,707,818,956)
Borrowing costs	06		1,584,553,519	15,279,434,851
Operating profit before movements in working capital	***08***		***(4,259,978,926)***	***46,418,240,981***
(Increase)/decrease in receivables	09		123,821,740,485	67,404,867,876
(Increase)/decrease in inventories	10		(834,958,930)	(397,568,375)
(Increase)/decrease in payables (excluding interest, corporate income tax)	11		(35,827,312,198)	(3,670,295,059)
(Increase)/decrease in prepaid expenses	12		(237,055,860)	154,562,779
(Increase)/decrease in trading securities	13		(194,243,444,707)	(95,970,649,587)
Borrowing costs paid	14		(1,584,553,519)	(18,721,261,143)
Corporate income tax paid	15		(12,987,700,671)	(2,545,802,587)
Other cash outflows for operating activities	17		(8,300,000)	(205,300,000)
Net cash flows from operating activities	***20***		***(126,161,564,326)***	***(7,533,205,115)***
II. Cash flows from investing activities				
Acquisition of fixed assets and other long - term assets	21		(686,236,364)	-
Proceeds from disposals of fixed assets and other long-term assets	22		-	37,960,328,996
Loans and purchase of debt instruments from other entities	23		(301,513,895,077)	(109,500,000,000)
Collection of loans and repurchase of debt instruments of other entities	24		297,013,895,077	102,300,000,000
Equity investments in other entities	25		(57,360,053,143)	(200,000,000)
Recovery of investments in other entities	26		196,020,000,000	-
Interest, dividends and profit distributions received	27		1,875,898,325	6,356,353,140
Net cash flows from investing activities	***30***		***135,349,608,818***	***36,916,682,136***

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONT'D)

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
III. Cash flows from financing activities				
Capital contributions from non-controlling interests in subsidiaries			806,000,000	-
Receipts from loans	33		164,057,789,455	514,225,860,751
Repayment of borrowings	34		(130,360,795,807)	(540,554,914,547)
Dividends and profits paid to owners	36		-	(36,748,110)
Net cash flows from investing activities	***40***		***34,502,993,648***	***(26,365,801,906)***
Net cash flows during the period	**50**		**43,691,038,140**	**3,017,675,115**
Opening balance of cash and cash equivalents	**60**		**26,113,201,144**	**16,662,396,109**
Closing balance of cash and cash equivalents	**70**		**69,804,239,284**	**19,680,071,224**

Approved, 27 August 2026

Chairman	Chief Accountant	Preparer
Pham Ba Huy	Nguyen Huy Quang	Le Thi Lan Huong

1. COMPANY OVERVIEW

1.1 OWNERSHIP STRUCTURE

MHC Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company, formerly known as Hanoi Maritime Joint Stock Company. The Company was established and operates under the initial Enterprise Registration Certificate No. 056428 issued by the Hanoi Department of Planning and Investment on 19 November 1998 (now changed to Enterprise Registration No. 0100793715).

During its operation, the Company's Enterprise Registration Certificate has been amended multiple times, with the most recent amendment being the 32nd revision under Enterprise Registration Certificate No. 0100793715 issued by the Hanoi Department of Planning and Investment on 29 November 2024.

The Company's head office is located at: 18th Floor, No. 52 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi.

The Company's legal representative is Mr. Pham Ba Huy – Chairman of the Board of Management.

The Company's shares have been listed on the Ho Chi Minh City Stock Exchange (HOSE) since 21 March 2005 under the ticker symbol MHC.

As at 30 June 2026, the Company and its subsidiaries had 23 employees (as at 31 December 2025 had 13 employees).

1.2 BUSINESS LINES AND PRINCIPAL ACTIVITIES

The Company's principal business activities include:

- Office and retail space leasing services;
- Inland waterway and road transportation;
- Freight forwarding and warehousing services;
- Import and export of production materials and consumer goods;
- Trading agency, consignment and brokerage services;
- Tugboat services, cargo and container handling;
- Shipping agency services;
- Construction of transportation infrastructure;
- Port operation and container yard services;
- Multimodal transport business;
- Customs clearance agency services.

1.3 NORMAL OPERATING CYCLE

The Company's normal operating cycle is carried out within a period not exceeding 12 months.

1.4 COMPANY STRUCTURE

a) The subsidiaries included in the consolidated financial statements as at 30 June 2026 are as follows:

Company name	Address	Voting rights (%)	Ownership interest (%)	Principal Activities
MHC Land Joint Stock Company	18th Floor, No. 52 Le Dai Hanh Street, Hai Ba Trung ward, Ha Noi City, Viet Nam	99.00%	99.00%	Real estate business
MHC Servies Joint Stock Company	18th Floor, No. 52 Le Dai Hanh Street, Hai Ba Trung ward, Ha Noi City, Viet Nam	99.60%	99.60%	Tea production
MHC Technology Joint Stock Company	18th Floor, No. 52 Le Dai Hanh Street, Hai Ba Trung ward, Ha Noi City, Viet Nam	100%	100%	Other computer and information technology services activities

b) The associates and joint ventures accounted for using the equity method in the consolidated financial statements are as follows:

Company name	Address	% Voting Rights	% Ownership Interest	Principal Activities
Wallem Shipping Vietnam Company Limited (*)	No. 144–146 Nguyen Thai Binh Street, Ben Thanh Ward, Ho Chi Minh City	51.00%	51.00%	Transport services

(*) MHC Joint Stock Company holds 51.00% of the charter capital of Wallem Shipping Vietnam Company Limited. However, the company's charter requires unanimous consent among the shareholders for all significant operating and financial decisions. Therefore, the investment in this company is classified as an "Investment in associates and joint ventures" rather than a "Subsidiary" in the consolidated financial statements.

1.5. STATEMENT ON THE COMPARABILITY OF INFORMATION IN THE CONSOLIDATED FINANCIAL STATEMENTS

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Vietnamese Corporate Accounting System. Circular 99 became effective from 1 January 2026 and applies to financial years beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance providing guidance on the methods of preparing and presenting consolidated financial statements. Circular 43 is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The Company has applied the requirements of Circular 99 and Circular 43 since 1 January 2026. Accordingly, certain comparative figures have been reclassified and restated to conform with the presentation in accordance with the guidance of Circular 99 and Circular 43. Material changes in accounting policies and their effects on the consolidated financial statements, if any, are presented in the specific notes to the consolidated financial statements under the relevant sections.

2. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

2.1. ACCOUNTING PERIOD

The financial year of the Company begins from 01 January to 31 December of the calendar year.

The accompanying interim consolidated financial statements have been prepared for the accounting period from 01 January 2026 to 30 June 2026.

2.2. ACCOUNTING CURRENCY

The accounting currency used in accounting records and in the preparation of the interim consolidated financial statements is the Vietnamese Dong (VND).

3. APPLIED ACCOUNTING STANDARDS AND SYSTEM

3.1. ADOPTION OF ACCOUNTING SYSTEM

The Board of Management of MHC Joint Stock Company ensures compliance with the requirements of Vietnamese Accounting Standards No.27 – Interim Consolidated Financial Statements, the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance guiding the Vietnamese Corporate Accounting System; Circular No. 202/2014/TT-BTC dated 22 December 2014, of the Minister of Finance guiding the preparation and presentation of consolidated financial statements; Circular No. 43/2016/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC; other relevant legal regulations on the preparation and presentation of consolidated financial statements; and Vietnamese Accounting Standards and relevant legal regulations on the preparation and presentation of interim consolidated financial statements in Vietnam.

3.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Vietnamese Corporate Accounting System. Circular 99 is effective from 01 January 2026 and applies to financial years beginning on or after 01 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements. Circular 43 takes effect from its signing date and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 01 January 2026.

The Company has applied the requirements of Circular 99 and Circular 43 from 01 January 2026. Accordingly, certain comparative figures have been reclassified and restated to conform with the presentation prescribed by Circular 99 and Circular 43. The effects of changes in accounting policies under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC are applied prospectively, with certain corresponding line items reclassified, except where Circular 99 and Circular 43 specifically provide otherwise.

4. BASIS OF THE CONSOLIDATED FINANCIAL STATEMENTS PREPARATION

The consolidated financial statements comprise the financial statements of the Company and the financial statements of entities controlled by the Company (its subsidiaries). Control is achieved when the Company has the ability to control the financial and operating policies of the investees in order to obtain benefits from their activities.

The financial statements of the subsidiaries are prepared for the same reporting period as the Company's consolidated financial statements and apply accounting policies consistent with those of the Company. Where necessary, the financial statements of the subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

The subsidiaries are fully consolidated from the date of acquisition, being the date on which the Company effectively obtains control of the subsidiaries, and continue to be consolidated until the date on which the Company effectively ceases to have control over the subsidiaries.

The results of operations of subsidiaries acquired or disposed of during the period are presented in the consolidated statement of profit or loss from the date of acquisition or up to the date of disposal of the investment in the relevant subsidiary.

All intra-group transactions and balances, including unrealised gains or losses arising from intra-group transactions, between entities within the Group are eliminated on consolidation.

Non-controlling interests comprise the amount of those interests at the date of the initial business combination and the non-controlling interests' share of movements in equity since the date of the business combination. Losses attributable to non-controlling interests in a subsidiary are allocated in proportion to their ownership interests, even if such allocation results in the non-controlling interests having a deficit balance in the subsidiary's net assets.

The accompanying consolidated financial statements are not intended to present the consolidated financial position, consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in the preparation of the interim consolidated financial statements for the accounting period from 1 January 2026 to 30 June 2026:

ACCOUNTING ESTIMATES

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenue and expenses during the financial year (operating period). Actual results may differ from those estimates and assumptions.

BUSINESS COMBINATIONS AND GOODWILL

Business combinations are accounted for using the purchase method. The cost of a business combination comprises the fair value at the date of exchange of assets given, liabilities incurred or assumed and equity instruments issued by the acquirer in exchange for control of the acquiree, and directly attributable costs of the business combination. The identifiable assets and liabilities and contingent liabilities assumed in the business combination of the acquiree are recognised at their fair values at the date of the business combination.

BUSINESS COMBINATIONS AND GOODWILL (CONT'D)

Goodwill arising from a business combination is initially recognised at cost, being the excess of the cost of the business combination over the acquirer's interest in the fair value of the identifiable assets, liabilities and contingent liabilities recognised. If the cost of the business combination is lower than the fair value of the net assets of the acquiree, the difference is recognised in the consolidated statement of profit or loss. After initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortised on a straight-line basis over its estimated useful life of 10 years. The Company periodically assesses impairment of goodwill at its subsidiaries; if there is evidence that the impairment loss on goodwill is greater than the annual amortisation, the goodwill is amortised by the amount of the impairment loss in the year in which it arises.

Upon disposal of a subsidiary, the carrying amount of unamortised goodwill is included in the gain or loss arising from the disposal of the relevant subsidiary.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, demand and time bank deposits, cash in transit.

Cash equivalents are short-term investments with an original maturity of no more than 3 months which are highly liquid, easily convertible into a known amount of cash, and subject to insignificant risk of changes in value.

FINANCIAL INVESTMENT

Trading securities

Trading securities are initially recognized at the fair value of payments at the transaction date. Costs incurred in acquiring trading securities (if any), such as brokerage fees. transaction fees. information service fees. taxes. bank charges and other related costs, are recognized as finance expenses during the period. Trading securities are recognised when the Company obtains ownership rights, specifically as follows:

- For listed securities: at the trade date (T+0);
- For unlisted securities: when legal ownership is officially transferred in accordance with applicable regulations.

Interest, dividends, and profits attributable to the period before the acquisition of trading securities are deducted from the cost of the securities. Interest, dividends, and profits arising after the acquisition date are recognised as financial income. Stock dividends received are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

Provision for decline in value of trading securities

Provision for decline in value of trading securities is made for each type of security traded on the market whose market value is lower than cost. The fair value of trading securities listed on the stock exchange or traded on the UPCoM system is determined based on the closing price at the end of the accounting period.

In case there are no transactions on the stock exchange or the UPCoM system at the end of the accounting period, the fair value of securities is the closing price of the trading session immediately preceding the end of the accounting period.

Increases or decreases in the provision for decline in value of trading securities are recognised in finance expenses.

FINANCIAL INVESTMENT (CONT'D)

Held-to-maturity investments

An investment is classified as held-to-maturity when the Group has the positive intention and ability to hold it to maturity. Held-to-maturity investments include term deposits with banks, bonds and preference shares which the issuer is obliged to redeem at a specified future date, loans granted for the purpose of earning periodic interest income and other held-to-maturity investments.

Held-to-maturity investments are initially recognised at cost, including the purchase price and costs directly attributable to the acquisition of the investments. After initial recognition, these investments are recognised at recoverable amount. Interest income arising after the acquisition date is recognised as financial income on an accrual basis. Interest income attributable to the period before the Company acquired the investment is deducted from the cost of the investment at the acquisition date.

Provisions for held-to-maturity investments are made when there is clear evidence that part or all of an investment may not be recoverable and the amount of the loss can be reliably determined. Such loss is recognised in financial expenses.

Investments in joint ventures

Joint ventures

A joint venture is an entity established pursuant to a contractual arrangement under which the Group and other venturers undertake economic activities under joint control. Joint control is the sharing of control whereby strategic decisions relating to the financial and operating policies of the joint venture require the unanimous consent of all venturers.

Investments in joint ventures and associates are accounted for using the equity method. Under the equity method, an investment is initially recognised in the consolidated statement of financial position at cost, and subsequently adjusted for changes in the Company's share of the net assets of the joint venture or associate after the acquisition. Goodwill arising from the investment in a joint venture or an associate is included in the carrying amount of the investment. The Company does not amortise this goodwill but performs an annual assessment to determine whether the goodwill is impaired.

When the Company's share of losses of the joint venture exceeds the Company's interest in the venture, the carrying amount of the investment is reduced to zero and recognition of further losses is discontinued, except to the extent that the Company has incurred legal or constructive obligations or made payments on behalf of the investee.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments of investees over which the Company has neither control, joint control nor significant influence.

Investments in equity instruments of other entities are initially recognised at cost, including the purchase price or capital contribution together with transaction costs directly attributable to the acquisition of the investments. Dividends and profits earned before the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits earned after the acquisition are recognised as income. Dividends received in the form of shares are recognised only as an increase in the number of shares held, without recognising the value of the shares received.

A provision for impairment of investments in equity instruments of other entities is established as follows:

FINANCIAL INVESTMENT (CONT'D)

- For investments in listed shares or where fair value can be reliably determined: The provision is based on the market value of the shares;
- For investments whose fair value cannot be determined reliably as at the reporting date, the provision is recognised based on the loss incurred by the investee, at an amount equal to the difference between the total actual contributed capital of all investors in the investee and its net assets, multiplied by the Company's ownership percentage of the total actual contributed capital of all investors in the investee.

Increases or decreases in the provision for investment losses made at the financial statement closing date are recognized as financial expenses.

RECEIVABLES AND PROVISIONS FOR DOUBTFUL RECEIVABLES

Receivables are monitored in detail by original maturity, remaining maturity at the reporting date, original currency and by each debtor; and are presented at their carrying amounts less provisions for doubtful debts.

Receivables are classified according to the following principles:

- Trade receivables represent commercial receivables arising from sales transactions between the Company and independent customers;
- Other receivables represent non-commercial receivables that are not related to sales transactions.

Provision for doubtful debts is made for each doubtful receivable based on the ageing of overdue debts or the estimated loss that may be incurred.

The recognition or reversal of provision for doubtful debts is performed at the date of preparation of the financial statements. Increases or decreases in the provision for doubtful debts at the financial statement closing date are recognized in administrative expenses.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises the purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company. Expenditure incurred after initial recognition is added to the cost of a fixed asset only when it is probable that such expenditure will increase the future economic benefits from the use of that asset. Expenditure that does not meet this condition is recognised as production and business expenses in the period.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognised, and any resulting gain or loss on disposal is recognised in income or expenses for the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The principal annual depreciation rates in use are as follows:

Types of assets	Useful lives (years)
- Office equipment	03
- Transportation and transmission equipment	05 - 10
- Other fixed assets	05

INVESTMENT PROPERTIES

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure - whether owned by the Company or held under a finance lease - that are held to earn rentals or for capital appreciation, rather than for use in the production or supply of goods or services, for administrative purposes, or for sale in the ordinary course of business.

Investment property is stated at cost less accumulated depreciation.

The cost of investment property comprises all expenditures incurred by the Company, or the fair value of consideration given, to acquire the property up to the time of purchase or completion of construction. Costs associated with investment property incurred after initial recognition are expensed, unless it is probable that such costs will generate future economic benefits exceeding the property's originally assessed performance level, in which case they are capitalized as an increase to the cost.

Investment properties held for rental purposes are depreciated using the straight-line method based on their estimated useful lives, only investment property held for capital appreciation is not subject to depreciation. The estimated useful lives of specific investment properties are as follows:

Assets	Useful lives (years)
- Buildings and structures	10 – 50

The transfer from owner-occupied property or inventories to investment property shall only be made when the owner ceases to occupy the property and commences an operating lease to another party, or when the construction phase is completed. The transfer from investment property to owner-occupied property or inventories shall only be made when the owner commences using the property or when development with a view to sale commences. The transfer from investment property to owner-occupied property or inventories does not result in any change in the cost or carrying amount of the property at the date of transfer.

Gains or losses arising from the disposal of investment property are determined as the difference between the proceeds from the sale - net of directly attributable selling costs - and the carrying amount of the investment property. Such gains or losses are presented on a net basis in the income statement for the period.

Investment property held for capital appreciation is not subject to depreciation. Where there is conclusive evidence that the value of such investment property has fallen below its market value and the amount of the decline can be reliably measured, the cost of the investment property is written down, and the loss is recognized in the cost of goods sold.

PAYABLES AND ACCRUED EXPENSES

Payables and accrued expenses are recognised at the value of the present obligations that the Group is required to settle in the future, arising from transactions for goods purchased or services received, or other financial obligations at the time of preparing the consolidated financial statements.

Liabilities are tracked in detail according to principal repayment schedules, remaining terms at the reporting date, original currencies, and individual counterparties. Liabilities are not recorded at amounts lower than the actual payment obligations.

PAYABLES AND ACCRUED EXPENSES (CONT'D)

The classification of liabilities is carried out based on the following principles:

- Trade payables: Represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company.

- Accrued expenses: Represent payables for goods and services received from the seller or provided to the buyer but not yet settled due to the absence of invoices or insufficient accounting documentation, and payables to employees for accrued annual leave, together with other accrued production and business expenses.

- Other payables: Represent non-commercial payables that are not related to transactions involving the purchase, sale, or supply of goods and services.

DIVIDENDS AND PROFIT PAYABLE

Dividends and profits payable reflect dividends and profits that the enterprise is required to pay and the settlement of such dividends and profit payable in cash to shareholders and capital-contributing members of the Company.

BORROWING COSTS

Borrowing costs comprise interest on borrowings and other costs incurred in direct connection with borrowings.

Borrowing costs are recognized as expenses in the period in which they are incurred, except when they are directly attributable to the investment in the construction or production of a qualifying asset; in such cases, the borrowing costs are capitalized as part of the cost of the corresponding asset until it is ready for its intended use or operation.

OWNER'S EQUITY

Share capital is recognized according to the actual amount of capital contributed by shareholders.

Share capital is recorded based on the actual capital contributed by shareholders and approved by the competent regulatory authority (if any).

Share premium is recognised as the difference between the issuance price and the par value of shares upon initial issuance or additional issuance, the difference between the reissuance price and the carrying value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuances and reissuance of treasury shares are deducted from the share premium.

Treasury shares: When the Company repurchases its owned shares, the consideration paid, including directly attributable transaction costs, is recognised as treasury shares and presented as a deduction from equity. Upon reissuance, the difference between the reissuance price and the carrying value of treasury shares is recognised in share premium.

Dividends and profit distribution reflect business results (profit or loss) after corporate income tax, the allocation of profit, and the retrospective application of changes in accounting policies as well as the retrospective correction of material errors from prior years. Undistributed profit after tax may be distributed to investors or allocated to funds in accordance with the Company's Charter and Vietnamese legal regulations, subject to approval by the General Meeting of Shareholders.

REVENUE

Revenue is recognized when it is probable that the economic benefits will flow to the Company and can be reliably measured. Net revenue is measured at the fair value of the amounts received or receivable after deducting trade discounts, sales rebates, and sales returns. Revenue is recognized when the following conditions are simultaneously satisfied:

Revenue from sales of goods

Revenue from the sales of goods is recognized when all the following conditions are satisfied:

- Most of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The Company no longer retains control over the goods as the owner nor exercises any further control over them.;
- Future economic benefits can be measured reliably;
- Future economic benefits will flow to the entity or captured;
- Cost associated with sales can be identified.

Revenue from rendering of services

Revenue from the rendering of services is recognized when all the following conditions are simultaneously satisfied:

- The amount of revenue can be measured reliably. Where the contract grants the buyer the right to return the services under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is no longer entitled to return the rendered services;
- It is probable that the economic benefits associated with the service transaction will flow to the enterprise;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Revenue arising from interest, dividends, distributed profits, and other financial activities is recognized when both of the following conditions are simultaneously satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The revenue can be measured reliably.

EXPENSES

Cost of sales is recognised when costs directly related to the generation of revenue have been incurred and can be measured reliably, in accordance with the matching principle, regardless of the timing of payment. Where necessary, costs directly related to the revenue recognised during the year are estimated and recognised based on reasonable and consistent assumptions. Costs in excess of normal consumption levels are recognised immediately in cost of sales in accordance with the prudence principle.

Expenses other than cost of sales, including selling expenses, general and administrative expenses, and other operating expenses, are recognised in the income statement during the period in which they are incurred, in accordance with the related revenue and regardless of the timing of payment. Such expenses are recognised when sufficient evidence exists that an obligation has arisen and the amount can be measured reliably.

Expenses that do not generate future economic benefits are recognised immediately as expenses in the year in accordance with the prudence principle.

Expenses are classified and presented in accordance with the economic substance of each type of expense, in compliance with applicable accounting standards and the accounting regulations in force.

TAX

Input value-added tax (VAT) is accounted for using the deduction method.

Corporate income tax expense includes current corporate income tax expense and deferred corporate income tax expense.

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax losses carried forward. The determination of taxable profit and current corporate income tax expense is based on prevailing tax regulations; however, these regulations are subject to change, and the final determination depends on the outcome of audits by competent tax authorities.

Deferred income tax represents the amount of corporate income tax payable or recoverable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred corporate income tax liabilities are recognised for all taxable temporary differences. Deferred corporate income tax assets are recognised only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

The current corporate income tax rate is 20%.

Other taxes are in accordance with the prevailing regulations by the State.

RELATED PARTIES

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions regarding financial and operational policies. Parties are also considered related if they are subject to common control or significant common influence.

When examining each related party relationship, the nature of the relationship is considered, not just its legal form. All transactions and balances with related parties are presented by the Company in the disclosures below.

6. CASH AND CASH EQUIVALENTS

	Closing balance (VND)	Opening balance (VND)
- Cash	8,038,304,134	5,951,859,043
- Bank deposits	61,765,935,150	20,161,342,101
+ Vietnam Technological and Commercial Joint Stock Bank – Ha Thanh Branch	*58,123,957,492*	*1,592,746,127*
+ Other banks	*3,641,977,658*	*18,568,595,974*
Total	**69,804,239,284**	**26,113,201,144**

7. FINANCIAL INVESTMENTS

a. Trading Securities

	Closing balance (VND)			Opening balance (VND)		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Total value of shares	**238,467,833,237**	**234,944,185,900**	**(4,899,615,847)**	**44,224,388,530**	**50,847,033,000**	**(424,600,752)**
+ Vietnam Export Import Commercial Joint Stock Bank	85,644,615,847	83,265,000,000	(2,379,615,847)	19,527,626,304	24,324,600,000	-
+ Gelex Infrastructure Joint Stock Company	92,400,000,000	89,880,000,000	(2,520,000,000)	-	-	-
+ Gelex Group Joint Stock Company	40,423,055,916	40,598,805,000	-	-	-	-
+ Value of other shares	20,000,161,474	21,200,380,900	-	24,696,762,226	26,522,433,000	(424,600,752)
Total	**238,467,833,237**	**234,944,185,900**	**(4,899,615,847)**	**44,224,388,530**	**50,847,033,000**	**(424,600,752)**

b. Held-to-maturity investments

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
- Receivables from loans to individuals (*)	97,544,560,476	97,544,560,476	-	91,782,190,612	91,782,190,612	-
Total	**97,544,560,476**	**97,544,560,476**	-	**91,782,190,612**	**91,782,190,612**	-

(*) As at the reporting date: These are loan agreements with individuals with terms of no more than one year and interest rates ranging from 5.5% to 7%.

- Secured by houses and land use rights with an estimated value of approximately VND 97 billion.
- As at the date of this Report, the Company had recovered VND 74.9 billion.

7. FINANCIAL INVESTMENTS (CONT'D)

c. Other Investments

	Closing balance (VND)		Opening balance (VND)	
	Cost	Recoverable amount	Cost	Recoverable amount
- Red One Infrastructure Investment Fund Certificates (*)	55,000,000,000	55,000,000,000	-	-
Total	**55,000,000,000**	**55,000,000,000**	**-**	**-**

(*) According to Resolution No. 12/2026/NQ-HĐQT-MHC dated 24 April 2026 approved by the Board of Management: Fund Certificate Transfer Agreement No. 02/2026/RC-RIF dated 29 April 2026 between MHC Joint Stock Company and MHC Investment Joint Stock Company, with the following details:

- Quantity: 5,000,000 fund certificates
- Par value of fund certificates: VND 10,000/fund certificate
- Total par value: VND 50,000,000,000
- Transfer value: VND 55,000,000,000.

8. TRADE RECEIVABLES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Short-term	***10,658,878,548***	***(59,070,000)***	***5,625,195,327***	***(59,070,000)***
- Mirae Asset Securities Joint Stock Company (Viet Nam)	10,596,675,000	-	5,566,125,327	-
- Other customer receivables	62,203,548	(59,070,000)	59,070,000	(59,070,000)
Total	**10,658,878,548**	**(59,070,000)**	**5,625,195,327**	**(59,070,000)**

9. OTHER SHORT-TERM RECEIVABLES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Short-term	**35,517,008,498**	-	**106,037,352,498**	-
- Deposits and collateral	4,000,000	-	4,000,000	-
- Mrs. Nguyen Thi Thu	-	-	92,000,000,000	-
- VIX Securities Joint Stock Company	-	-	14,025,010,000	-
- Deposits	35,500,000,000	-	-	-
- Other receivables	13,008,498	-	8,342,498	-
Long-term	**33,731,584,158**	-	**33,731,584,158**	-
- Collaterals and deposits (1)	33,731,584,158	-	33,731,584,158	-
Total	**69,248,592,656**	-	**139,768,936,656**	-

9. OTHER SHORT-TERM RECEIVABLES (CONT'D)

(1) Including:

A deposit for the purchase of real estate properties under the Aqua Riverside City Project entered into with Nova Housing Business Joint Stock Company, amounting to VND 30,692,582,044. According to the agreement and its appendices signed by the parties, the expected date for signing the sale and purchase contract was 15 June 2026 (the actual contract signing date may be earlier or later than the expected date stated above by a maximum period of 6 months), and the expected handover date of the real estate properties is November 2026. As at the date of issuance of this report, Nova Housing Business Joint Stock Company has requested an extension of the contract signing date as the project construction progress has not yet met the required schedule.

A deposit for the purchase of real estate properties under the Ocean Valley Tourism Complex Project entered into with Novareal Joint Stock Company, amounting to VND 2,769,036,239. According to the agreement and its appendices signed by the parties, the expected date for signing the sale and purchase contract is October 2026, and the expected handover date of the real estate properties is May 2027. As at the date of issuance of this report, Novareal Joint Stock Company has requested an extension of the contract signing date as the project construction progress has not yet met the required schedule.

10. ADVANCES TO SUPPLIERS

	Closing balance (VND)	Opening balance (VND)
Short-term	*2,668,151,432*	*298,384,139*
- Hung Linh Manufacturing and Trading Services Company Limited	534,000,000	-
- IDP Wood Company Limited	364,000,000	-
- TNG Land Joint Stock Company	500,000,000	-
- Other prepayments	1,270,151,432	298,384,139
Long-term	*17,219,457,849*	*17,219,457,849*
- FREELAND Joint Stock Company (*)	17,219,457,849	17,219,457,849
Total	**19,887,609,281**	**17,517,841,988**

(*) According to House Purchase and Sale Contract No. BT1-07/PKA2/2020/KB dated 19 January 2021 between Free Land Joint Stock Company and MHC Land Joint Stock Company (a subsidiary) for the purchase and sale of off-plan housing under the 125-ha Residential Area Project in Long Tan Commune, Nhon Trach District, Dong Nai Province.

The project implementation period was extended by the People's Committee of Dong Nai Province by an additional 5 years and 7 months (from January 2025 to December 2028) according to Decision No. 4036/QD-UBND dated 26 December 2024.

According to Contract Appendix No. 01 dated 20 May 2025 between Freeland Joint Stock Company and MHC Land Joint Stock Company, the parties agreed to revise the expected house handover date to 30 June 2027.

11. PREPAID EXPENSES

	Closing balance (VND)	Opening balance (VND)
Short-term	*238,579,065*	*1,523,205*
- Office design expenses	149,012,500	-
- Other expenses	89,566,565	1,523,205
Total	**238,579,065**	**1,523,205**

12. BAD DEBTS

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
- Mien Trung Plastic Corporation	59,070,000	-	59,070,000	59,070,000	-	59,070,000
- Investment Development and Construction Consulting Company	65,500,000	-	65,500,000	65,500,000	-	65,500,000
- Dai Nguyen Manufacturing, Trading and Services Joint Stock Company	82,000,000	-	82,000,000	82,000,000	-	82,000,000
- JDC Vietnam Law Partnership Company	25,000,000	-	25,000,000	25,000,000	-	25,000,000
- Other bad debts and doubtful receivables	5,800,000	-	5,800,000	5,800,000	-	5,800,000
Total	**237,370,000**	-	**237,370,000**	**237,370,000**	-	**237,370,000**

13. INVENTORIES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Tools and equipment	620,668,011	-	-	-
Work in progress	124,795,530	-	-	-
Merchandise	89,495,389	-	-	-
Total	**834,958,930**	-	-	-

14. TANGIBLE FIXED ASSETS

	Transportation and transmission equipment (VND)	Office equipment (VND)	Others (VND)	Total (VND)
Cost				
Opening balance	**4,082,761,364**	**275,590,591**	**164,627,562**	**4,522,979,517**
-Acquisitions	*686,236,364*	-	-	*686,236,364*
Closing balance	**4,768,997,728**	**275,590,591**	**164,627,562**	**5,209,215,881**
Accumulated depreciation				
Opening balance	**1,163,751,122**	**262,861,111**	**126,214,478**	**1,552,826,711**
-Depreciation	*286,005,562*	*6,976,770*	*16,462,758*	*309,445,090*
Closing balance	**1,449,756,684**	**269,837,881**	**142,677,236**	**1,862,271,801**
Carrying amount				
Opening balance	**2,919,010,242**	**12,729,480**	**38,413,084**	**2,970,152,806**
Closing balance	**3,319,241,044**	**5,752,710**	**21,950,326**	**3,346,944,080**

The cost of tangible fixed assets as at 30 June 2026 that have been fully depreciated but are still in use: VND 215,590,591 (as at beginning of the period: VND 96,983,091).

15. INVESTMENT REAL ESTATE

	Opening balance (VND)	Increases (VND)	Decreases (VND)	Closing balance (VND)
INVESTMENT PROPERTIES HELD FOR LEASE				
Cost	-	**15,862,025,967**	-	**15,862,025,967**
- Buildings and land use rights	-	15,862,025,967	-	15,862,025,967
Accumulated depreciation	-	**99,137,661**	-	**99,137,661**
- Buildings and land use rights	-	99,137,661	-	99,137,661
Net book value	-	**15,762,888,306**	-	**15,762,888,306**
- Buildings and land use rights	-	15,762,888,306	-	15,762,888,306
INVESTMENT PROPERTIES HELD FOR APPRECIATION				
Cost	**137,492,751,013**	**575,640**	**33,062,025,967**	**104,431,300,686**
- Land use rights	121,610,553,292	575,640	17,200,000,000	104,411,128,932
- Buildings and land use rights	15,882,197,721	-	15,862,025,967	20,171,754
Carrying amount	**137,492,751,013**	**575,640**	**33,062,025,967**	**104,431,300,686**
- Land use rights	121,610,553,292	575,640	17,200,000,000	104,411,128,932
- Buildings and land use rights	15,882,197,721	-	15,862,025,967	20,171,754

16. LONG-TERM FINANCIAL INVESTMENTS

a. Investments in associates and joint ventures

	Closing balance (VND)		Opening balance (VND)	
	Cost	Fair value	Cost	Fair value
Investments in associates and joint ventures	**1,734,000,000**	-	**197,754,000,000**	**269,248,948,943**
+ Wallem Shipping (Vietnam) Co., Ltd.	1,734,000,000	-	1,734,000,000	-
+ MHC Investment Joint Stock Company (1)	-	-	196,020,000,000	269,248,948,943
Total	**1,734,000,000**	-	**197,754,000,000**	**269,248,948,943**

(1) According to Resolution No. 16/2026/NQ-HĐQT-MHC dated 5 May 2026 of the Board of Management approving the transfer of all shares held in MHC Investment Joint Stock Company.

b. Other investments

	Closing balance (VND)			Opening balance (VND)		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Investment in other entities	**10,000,000,000**	-	-	**10,000,000,000**	-	-
+ Hai An Container Transportation Company Limited	10,000,000,000	(***)	-	10,000,000,000	(***)	-
Total	**10,000,000,000**	-	-	**10,000,000,000**	-	-

(***) The Company has not determined the fair values of the investments for disclosure in the interim separate financial statements because there are no quoted market prices for these investments and the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and relevant prevailing regulations do not provide guidance on the determination of fair value.

17. TAXES AND PAYABLES/RECEIVABLES TO THE STATE BUDGET

	Opening balance (VND)	Payable (VND)	Paid (VND)	Closing balance (VND)
Payables	**52,523,295,472**	**484,175,156**	**52,688,871,976**	**318,598,652**
- Corporate income tax	12,416,638,070	157,775,643	12,416,638,070	157,775,643
- Personal income tax	106,657,402	326,399,513	272,233,906	160,823,009
- Land and housing tax, land rental fees	40,000,000,000	-	40,000,000,000	-
Receivables	**1,282,661,377**	-	**571,062,601**	**1,853,723,978**
- Value-added tax	574,072,153	-	-	574,072,153
- Corporate income tax	708,589,224	-	571,062,601	1,279,651,825

18. LOAN AND FINANCE LEASE OBLIGATIONS

	Closing balance (VND)	In the Period (VND)		Opening balance (VND)
		Increases	Decreases	
Short-term	*65,311,493,648*	*164,057,789,455*	*130,360,795,807*	*31,614,500,000*
- Mirae Asset Securities (Vietnam) Joint Stock Company (*)	65,311,493,648	164,057,789,455	98,746,295,807	-
- Individuals	-	-	31,614,500,000	31,614,500,000
Total	**65,311,493,648**	**164,057,789,455**	**130,360,795,807**	**31,614,500,000**

(*) Margin trading loans from securities companies.

19. TRADE PAYABLES

	Closing balance (VND)	Opening balance (VND)
Short-term	*4,076,805,032*	*4,140,200,786*
- Marine Technical Supply and Services JSC	988,817,357	988,817,357
- Cuu Long Petroleum Trading JSC	405,150,000	405,150,000
- Germanischer Lloyd	456,145,446	467,955,084
- ISS Machinery Services	369,596,219	381,463,785
- Others	1,857,096,010	1,896,814,560
Total	**4,076,805,032**	**4,140,200,786**

20. OTHER PAYABLES

	Closing balance (VND)	Opening balance (VND)
Short-term	*589,068,305*	*541,143,305*
- Trade union fees and social, health and unemployment insurance contributions	126,108,127	82,678,127
- Other payables	462,960,178	458,465,178
Long-term	*100,000,000*	-
- Long-term deposits received	100,000,000	-
Total	**689,068,305**	**541,143,305**

21. OWNERS' EQUITY

21.1 OWNER'S EQUITY TRANSACTION

	Current period (VND)	Prior period (VND)
Share capital		
+ Opening balance	434,763,180,000	434,763,180,000
+ Closing balance	434,763,180,000	434,763,180,000

21.2 SHARES

	Closing balance (Share)	Opening balance (Share)
- Number of shares authorised for issuance	43,476,318	43,476,318
- Number of shares issued to the public	43,476,318	43,476,318
Ordinary shares	*43,476,318*	*43,476,318*
Preference shares	-	-
- Number of shares repurchased	120	120
Ordinary shares	*120*	*120*
Preference shares	-	-
- Number of shares outstanding	43,476,198	43,476,198
Ordinary shares	*43,476,198*	*43,476,198*
* Par value of shares outstanding (VND 10,000/share)		

21. OWNERS' EQUITY (CONT'D)

21.3 RECONCILIATION OF MOVEMENTS IN EQUITY

	Share capital (VND)	Share premiums (VND)	Treasury shares (VND)	Development investment fund (VND)	Retained earnings (VND)	Non-controlling interests (VND)	Total (VND)
Opening balance of the prior year	**434,763,180,000**	**28,614,580,000**	**(1,200,000)**	**9,344,183,063**	**77,823,398,992**	**3,638,859,057**	**554,183,001,112**
- Increase in capital	-	-	-	-	-	5,710,000,000	5,710,000,000
- Profit for the year	-	-	-	-	164,104,026,221	7,436,000	164,111,462,221
- Profit distribution to non-controlling interests	-	-	-	-	-	(36,748,110)	(36,748,110)
- Increase/(decrease) due to disposal of subsidiaries	-	-	-	(631,957,353)	(69,071,175,552)	(2,310,314,575)	(72,013,447,480)
Opening balance of the current year	**434,763,180,000**	**28,614,580,000**	**(1,200,000)**	**8,712,225,710**	**172,856,249,661**	**7,009,232,372**	**651,954,267,743**
- Increase in capital	-	-	-	-	-	806,000,000	806,000,000
- Profit for the period	-	-	-	-	(35,198,674,657)	(169,249,000)	(35,367,923,657)
- Other increases	-	-	-	-	-	1,068,495,266	1,068,495,266
- Decrease due to consolidation	-	-	-	-	(1,560,735,566)	(14,849,033)	(1,575,584,599)
Closing balance	**434,763,180,000**	**28,614,580,000**	**(1,200,000)**	**8,712,225,710**	**136,096,839,438**	**8,699,629,605**	**616,885,254,753**

22. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

BAD DEBTS WRITTEN-OFF

Companies' name	Reason	30/06/2026 Write-off year	30/06/2026 Amount (VND)	01/01/2026 Write-off year	01/01/2026 Amount (VND)
- Southern Hanoi Maritime One Member Limited Liability Company (SHMC)	Long-term debt	2024	1,330,893,473	2024	1,330,893,473
- Bransford International Ltd	Long-term debt	2013	1,510,085,635	2013	1,510,085,635
- Orion Hanel Picture Tube Company Limited	Business banktruptcy	2012	1,007,000,000	2012	1,007,000,000
- Other bad debts	Long-term debt	2024	1,267,264,367	2024	1,267,264,367
	Long-term debt	2020	25,500,000	2020	25,500,000
	Long-term debt	2018	1,472,696,258	2018	1,472,696,258
	Long-term debt	2013	1,504,755,900	2013	1,504,755,900
	Long-term debt	2012	1,759,821,106	2012	1,759,821,106
			9,878,016,739		**9,878,016,73**

23. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Current period (VND)	Prior period (VND)
- Revenue from rendering of services	71,146,245	5,797,738,856
Total	**71,146,245**	**5,797,738,856**

24. COST OF GOODS SOLD

	Current period (VND)	Prior period (VND)
- Cost of services rendered	99,137,661	5,542,600,447
Total	**99,137,661**	**5,542,600,447**

25. FINANCIAL INCOME

	Current period (VND)	Prior period (VND)
- Interest income from deposits and loans	2,393,800,654	6,710,318,956
- Gains on disposal of financial investments	64,238,089	-
- Dividends and distributed profits	750,000,000	2,927,500,000
- Foreign exchange gains	20,335,190	-
- Gains from securities investments	3,407,165,459	56,594,030,684
- Other financial income	-	8,827,971
Total	**6,635,539,392**	**66,240,677,611**

26. FINANCIAL EXPENSES

	Current period (VND)	Prior period (VND)
- Borrowing costs	1,584,553,519	15,279,434,851
- Losses from disposal of financial investments	20,474,844,357	525,309,066
- Provision for impairment of trading securities and investments in other entities	4,475,015,095	19,163,095,083
- Foreign exchange losses	-	133,492,731
- Other financial expense	-	48,249,306
- Reversal of provisions	-	(7,603,091,143)
Total	26,534,412,971	27,546,489,894

27. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	Current period (VND)	Prior period (VND)
General and administrative expenses	**6,939,665,482**	**7,538,897,943**
- Staff expenses	4,331,393,146	4,055,627,100
- Office equipment expenses	330,277,357	93,483,087
- Fixed asset depreciation	309,445,090	1,333,878,738
- Taxes, Fees and Charges	6,603,627	12,000,000
- Outsource expenses	980,469,196	1,432,662,155
- Other expenses	971,978,739	611,246,863
- Goodwill	9,498,327	-
Selling expenses	**50,211,031**	-
- Equipement expenses	211,031	-
- Other expenses	50,000,000	-

28. OTHER EXPENSES

	Current period (VND)	Prior period (VND)
- Penalties and fines incurred	433,460,953	6,000
- Other expenses	5	139,526
Total	433,460,958	145,526

29. OPERATING COST BY NATURE

	Current period (VND)	Prior period (VND)
- Raw materials and materials	330,277,357	1,758,859,684
- Employee	4,331,393,146	5,663,087,230
- Depreciation	418,081,078	1,382,422,028
- Purchased services expenses	980,469,196	2,663,338,460
- Other cash expenses	1,028,793,397	1,613,790,988
Total	7,089,014,174	13,081,498,390

30. BASIC EARNINGS PER SHARE

	Current period (VND)	Prior period (VND)
- Net profit/(loss) after tax attributable to shareholders of the parent	(35,198,674,657)	22,009,774,221
- Adjustments to accounting profit to determine profit attributable to ordinary shareholders:	-	-
- Profit attributable to ordinary shareholders for basic earnings per share	(35,198,674,657)	22,009,774,221
- Weighted average number of ordinary shares outstanding (Shares)	43,476,198	43,476,198
Basic earnings per shares	**(810)**	**506**

31. DILUTED EARNINGS PER SHARE

	Current period (VND)	Prior period (VND)
- Profit attributable to ordinary shareholders used to calculate basic earnings per share	(35,198,674,657)	22,009,774,221
- Adjustments to profit:	-	-
- Profit used to calculate diluted earnings per	(35,198,674,657)	22,009,774,221
- Number of ordinary shares used to calculate diluted earnings per share	43,476,198	43,476,198
- Expected number of shares to be issued (*)	2,172,471	-
Diluted earnings per share	**(771)**	**506**

(*) According to MHC's Report on the Results of Share Issuance for Dividend Payment No. 88/2026/BC-MHC dated 4 August 2026, the Company issued an additional 2,172,471 shares (with a par value of VND 10,000 per share) to pay dividends in shares from the 2025 profits (details are presented in Note 33).

32. SEGMENT REPORTING

A segment is a separately identifiable component of the Company that is engaged in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and earns returns that are different from those of other segments.

The Company determines that its principal business activity is primarily financial investment activities. The Company's financial investment activities are carried out under a unified process and within the territory of Vietnam. Therefore, the Board of Management of the Company has decided not to apply segment reporting by business segment and geographical segment.

33. INFORMATION WITH RELATED PARTIES

The Company's relationships with related parties having transactions during the period from 01 January 2026 to 30 June 2026 were as follows:

No.	Related party	Relationship
1	Wallem Shipping (Vietnam) Co., Ltd	Joint venture, associate
2	Hai An Container Transportation Company Limited	Other investment company
3	Red One Infrastructure Investment Fund Certificates	Other investment company
4	MHC Investment Joint Stock Company (*)	Joint venture, associate
5	Board of Management, Board of General Directors, Board of Supervisors	Key management personnel of the Company

(*) On 5 May 2026, MHC Joint Stock Company transferred all of its shares held in MHC Investment Joint Stock Company.

Remuneration of the members of the Board of Management and the Board of General Directors

Related parties	Type of relationship	Current period (VND)	Prior period (VND)
- Mr Pham Ba Huy	Chairman of the BOM	999,386,001	1,036,766,000
- Mr. Nguyen Duc Loi	Member of the BOM (resigned on 22 April 2026)	48,000,000	335,060,000
- Ms. Nguyen Thi Thuy Linh	General Director (resigned on 15 April 2026)	639,504,524	-
- Mr. Tran The Cuong	Member of the BOM (since 22 April 2026) General Director (since 15 April 2026)	142,003,333	-
- Mr. Do Viet Thang	Member of the BOM (approved on 24 April 2025)	48,000,000	-
- Mr. Le Viet Dung	Member of the BOM (resigned on 24 April 2025)	-	48,000,000
- Ms. Nguyen Tu Uyen	Head of the Board of Supervisors	54,000,000	54,000,000
- Ms. Nguyen Thuy Nga	Member of the Board of Supervisors	12,000,000	12,000,000
- Ms. Tran Thi Nhien	Member of the Board of Supervisors	12,000,000	12,000,000
- Mr. Nguyen Huy Quang	Chief Accountant	735,733,500	663,234,000
		2,690,627,358	**2,161,060,000**

Transaction with related parties

	Current period (VND)	Prior period (VND)
Acquisition of transferred investment	**55,000,000,000**	-
MHC Investment Joint Stock Company	55,000,000,000	-

34. EVENTS AFTER THE REPORTING PERIOD

Issuance of shares for dividend payment

On 10 August 2026, the State Securities Commission received the documents relating to MHC's Report on the Results of Share Issuance for Dividend Payment, pursuant to Report No. 88/2026/BC-MHC dated 4 August 2026 of MHC Joint Stock Company on the results of the share issuance for payment of the 2025 dividend. Accordingly, the Company distributed an additional 2,172,471 shares (with a par value of VND 10,000 per share) from the 2025 profits.

According to Decision No. 674/QD-SGDHCM dated 22 August 2026, the Ho Chi Minh City Stock Exchange approved the change of listing of securities for MHC Joint Stock Company. The total number of securities after the listing change is 45,648,789 shares (with a par value of VND 10,000 per share).

35. COMPARATIVE FIGURES

The comparative figures are those presented in the audited consolidated financial statements for the financial year ended 31 December 2025 and the reviewed interim consolidated financial statements for the accounting period from 01 January 2025 to 30 June 2025.

As presented in Note 3.2 to the notes to the interim consolidated financial statements, the interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 are the first accounting period in which the Company has applied Circular 99/2025/TT-BTC and Circular 43/2026/TT-BTC. Accordingly, certain comparative figures have been reclassified to conform with the presentation prescribed by Circular 99/2025/TT-BTC and Circular 43/2026/TT-BTC.

A comparison of the comparative figures presented in the previous period and the opening balances, before and after restatement, is as follows:

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Code	Opening balance (VND) (reclassified)	Opening balance (VND) (as previously reported)
Short-term loan receivables		-	91,500,000,000
Other receivables		-	106,319,543,110
Other short-term receivables	135	106,037,352,498	-
Short-term held-to-maturity investments	123	91,782,190,612	-
Other short-term payables	320	541,143,305	1,643,971,955
Dividends and profit distributions payable	313	1,102,828,650	-

35. COMPARATIVE FIGURES (CONT'D)

INTERIM CONSOLIDATED INCOME STATEMENT

	Code	Opening balance (VND) (reclassified)	Opening balance (VND) (as previously reported)
Revenue from sales of goods and rendering of services	01	5,797,738,856	43,688,067,852
Cost of goods sold	11	5,542,600,447	46,542,600,447
Gross profit from sales of goods and rendering of services	20	255,138,409	(2,854,532,595)
Gain/loss on sale and disposal of investment properties	21	(3,109,671,004)	-

Approved, 27 August 2026

Chairman	Chief Accountant	Preparer
Pham Ba Huy	Nguyen Huy Quang	Le Thi Lan Huong