NHI HIEP BRICO
ctcp gạch ngói - nhị hiệp - brick tile joint stock co.
ISO 9001:2000

NHI HIEP BRICK - TILE CO-OPERATION

No.34, DT 743 Street, Tan Dong Hiep Ward, Ho Chi Minh City
Telephone: 0274. 3749080 - Fax: 0274. 3749287
Stock symbol: NHC

SEPARATE FINANCIAL STATEMENTS

Quarter II 2026

As at 30 June 2026

July 2026

NHI HIEP BRICK - TILE CO-OPERATION
No. 34, DT 743 Street, Tan Dong Hiep Ward, Ho Chi Minh City.
Tel: 0274.3749080 - Fax: 0274.3749287

SEPARATE STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

Unit: VND

Items	Codes	Notes	Ending balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS	**100**		**56,700,268,361**	**19,682,363,630**
I. Cash and cash equivalents	**110**		**11,804,154,584**	**6,800,464,141**
1. Cash	111		1,804,154,584	1,300,464,141
2. Cash equivalents	112		10,000,000,000	5,500,000,000
II. Short-term investments	**120**		**19,870,456,750**	**2,503,563,500**
1. Trading securities	121		26,044,046	26,044,046
2. Provision for decline in value of trading securities (*)	122		(22,587,296)	(22,480,546)
3. Held to maturity investments	123		19,867,000,000	2,500,000,000
4. Allowance for short-term held-to-maturity investments (*	124		0	
5. Other short-term investments	125		0	
6. Allowance for impairment of other short-term investmen	126		0	
III. Short-term receivables	**130**		**24,631,557,681**	**5,077,683,957**
1. Short-term trade receivables	131		21,717,874,643	4,841,206,447
2. Short-term advances to suppliers	132		694,836,222	11,339,178
3. Short-term inter-company receivables	133		0	0
4. Receivables under schedule of construction contract	134		0	0
5. Other short-term receivables	135		2,218,846,816	225,138,332
6. Short-term provision for doubtful debts (*)	136		0	
7. Shortage of assets awaiting resolution	137		0	0
IV. Inventories	**140**		**172,866,593**	**2,631,637,501**
1. Inventories	141		218,758,939	2,677,529,847
2. Provision for obsolete inventories	142		(45,892,346)	(45,892,346)
V. Short-term biological assets	**150**		**0**	**0**
VI. Other current assets	**160**		**221,232,753**	**2,669,014,531**
1. Short-term prepaid expenses	161		24,913,332	364,436,669
2. Deductible VAT	162		0	2,304,577,862
3. Taxes and other receivables from government budget	163		196,319,421	0
4. Government bonds purchased for resale	164		0	0
5. Other current assets	165		0	
B. NON-CURRENT ASSETS	**200**		**22,182,535,019**	**75,541,479,054**
I. Long-term receivables	**210**		**0**	**0**
1. Long-term trade receivables	211		0	0
2. Long-term advances to suppliers	212		0	0
3. Working capital provided to sub-units	213		0	0
4. Long-term receivables from related parties	214		0	0
5. Other long-term receivables	215		0	0
6. Long-term provision for doubtful debts (*)	216		0	0

Items	Codes	Notes	Ending balance	Beginning balance
II. Fixed assets	**220**		**1,361,218,064**	**53,855,520,294**
1. Tangible fixed assets	221		**880,449,510**	**53,365,597,804**
- Historical costs	222		1,359,745,251	60,977,245,251
- Accumulated depreciation	223		(479,295,741)	(7,611,647,447)
2. Finance lease fixed assets	224		0	0
- Historical costs	225		0	0
- Accumulated depreciation	226		0	0
3. Intangible fixed assets	227		**480,768,554**	**489,922,490**
- Historical costs	228		860,470,113	860,470,113
- Accumulated depreciation	229		(379,701,559)	(370,547,623)
III. Long-term biological assets	**230**		0	**0**
IV. Investment properties	**240**		**1,116,999,860**	**1,138,267,784**
- Historical costs	241		3,888,410,818	3,888,410,818
- Accumulated depreciation	242		(2,771,410,958)	(2,750,143,034)
V. Long-term assets in progress	250		**786,875,000**	**755,555,556**
1. Long-term work in progress	251			
2. Construction in progress	252		786,875,000	755,555,556
VI. Long-term investments	**260**		**17,711,246,828**	**18,436,523,428**
1. Investments in subsidiaries	261		20,643,001,585	20,643,001,585
2. Investments in joint ventures and associates	262			
3. Investments in equity of other entities	263			
4. Allowance for impairment of long-term investments in ot	264		(2,931,754,757)	(2,206,478,157)
5. Held to maturity investments	265			
6. Allowance for long-term held-to-maturity investments	266			
VII. Other long-term assests	**270**		**1,206,195,267**	**1,355,611,992**
1. Long-term prepaid expenses	271		1,206,195,267	1,338,533,812
2. Deferred income tax assets	272		-	17,078,180
3. Long-term equipment and spare parts for replacement	273		-	
4. Other long-term assets	274		-	0
TOTAL ASSETS (280 = 100 + 200)	**280**		**78,882,803,380**	**95,223,842,684**
Items	**Codes**	**Notes**	**Ending balance**	**Ending balance**
C. LIABILITIES	**300**		**10,056,337,435**	**26,223,098,113**
I. Short-term liabilities	**310**		**10,056,337,435**	**12,714,832,338**
1. Short-term trade payables	311		5,553,818,425	6,035,081,581
2. Short-term advances from customers	312		624,770,741	399,826,227
3. Dividends and profit payable	313		0	
4. Taxes and other payables to government budget	314		1,826,399,682	553,568,336
5. Payables to employees	315		497,767,069	1,172,707,720
6. Short-term accrued expenses	316		115,000,000	411,084,822
7. Short-term inter-company payables	317		0	0
8. Payables under schedule of construction contract	318		0	
9. Short-term unearned revenues	319		0	
10. Other short-term payments	320		1,351,042,664	1,416,719,442

Items	Codes	Notes	Ending balance	Beginning balance
11. Short-term loans and finance lease liabilities	321		0	2,571,432,000
12. Short-term provisions	322		0	75,419,100
13. Bonus and welfare fund	323		87,538,854	78,993,110
14. Price stabilization fund	324		0	
15. Government bonds purchased for resale	325		0	
II. Long-term liabilities	**330**		**0**	**13,508,265,775**
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334			
5. Inter-company payables for operating capital received	335			
6. Long-term inter-company payables	336			
7. Long-term unearned revenues	337			
8. Other long-term payables	338			
9. Long-term loans and finance lease liabilities	339		0	13,499,994,000
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax payables	342		0	8,271,775
13. Long-term provisions	343			
14. Science and technology development fund	344			
D. OWNER'S EQUITY	**400**		**68,826,465,945**	**69,000,744,571**
1. Contributed capital	**411**		**30,415,420,000**	**30,415,420,000**
- Ordinary shares with voting rights	411a		30,415,420,000	30,415,420,000
- Preference shares	411b			
2. Capital surplus	412		209,074,994	209,074,994
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Development and investment funds	418		24,579,153,105	23,242,692,505
9. Other equity funds	419			
10. Undistributed profit after tax	420		**13,622,817,846**	**15,133,557,072**
- Undistributed profit after tax brought forward	420a		13,312,512,172	9,837,714,792
- Undistributed profit after tax FOR the current year	420b		310,305,674	5,295,842,280
TOTAL RESOURCES (440=300+400)	440		78,882,803,380	95,223,842,684

Ho Chi Minh City, July 25, 2026

Chief Accountant | **Legal representative**

CÔNG TY CỔ PHẦN GẠCH NGÓI NHỊ HIỆP

NGUYEN THI THU PHUONG | **LAM THANH LAM**

NHI HIEP BRICK - TILE CO-OPERATION
No. 34, DT 743 Street, Tan Dong Hiep Ward, Ho Chi Minh City.
Tel: 0274.3749080 - Fax: 0274.3749287

SEPARATE INCOME STATEMENT
SECOND QUARTER 2026

Unit: VND

Items	Codes	Notes	Current year		Previous year	
			Second quarter	Accumulated	Second quarter	Accumulated
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01		**28,972,876,269**	**59,053,370,668**	**26,034,029,785**	**44,650,875,287**
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		**28,972,876,269**	**59,053,370,668**	**26,034,029,785**	**44,650,875,287**
4. Cost of goods sold and services rendered	11		26,103,497,974	53,338,579,987	23,035,196,941	40,080,945,600
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		**2,869,378,295**	**5,714,790,681**	**2,998,832,844**	**4,569,929,687**
6.Gain/(loss) on disposal of investment property	21		-	-	-	-
7. Financial income	21		94,406,379	153,721,993	67,892,185	181,184,526
8. Financial expenses	22		701,680,507	1,175,668,427	629,227,597	1,040,332,753
- In which: Interest expenses	23		207,431,305	450,285,077	284,241,483	284,241,483
9. Selling expenses	25		285,994,003	544,715,659	320,864,145	583,264,267
10. General and administration expenses	26		1,312,618,823	2,720,584,651	1,022,080,563	2,024,655,114
11. Net profit from operating activities {30=20+(21-22)-(25+26)}	30		**663,491,341**	**1,427,543,937**	**1,094,552,724**	**1,102,862,079**
12. Other income	31		-	-	-	-
13. Other expenses	32		1,039,669,544	1,039,669,544	**38,100**	**38,100**
14. Net other profit/(loss) (40=31-32)	40		**(1,039,669,544)**	**(1,039,669,544)**	**(38,100)**	**(38,100)**
15. Accounting profit/(loss) before tax (50=30+40)	50		**(376,178,203)**	**387,874,393**	**1,094,514,624**	**1,102,823,979**
16. Current corporate income tax expenses	51		(70,651,800)	68,762,314	220,590,345	222,668,676
17. Deferred corporate income tax expenses	52		(4,590,000)	8,806,405	(1,698,620)	(2,115,080)
18. Net profit/(loss) after corporate income tax (60=50-51-52)	60		**(300,936,403)**	**310,305,674**	**875,622,899**	**882,270,383**
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Ho Chi Minh City, July 25, 2026

Chief Accountant | **Legal representative**

NGUYEN THI THU PHUONG | LAM THANH LAM

NHI HIEP BRICK - TILE CO-OPERATION
No. 34, DT 743 Street, Tan Dong Hiep Ward, Ho Chi Minh City.
Tel: 0274.3749080 - Fax: 0274.3749287

Separate Financial Statements
For the second quarter of 2026
Form No. B03-DN

SEPARATE CASH FLOW STATEMENT

(Direct method)

SECOND QUARTER 2026

Unit: VND

Items	Codes	Notes	Current year		Previous year	
			Second quarter	Accumulated	Second quarter	Accumulated
I. CASH FLOWS FROM OPERATING ACTIVITIES						
1. Proceeds from sales and services rendered and other revenues	01		54,869,232,034	88,814,134,440	26,410,509,729	44,024,254,960
2. Expenditures paid to suppliers	02		(16,470,357,680)	(42,974,958,493)	(24,151,107,221)	(35,604,851,186)
3. Expenditures paid to employees	03		(909,194,200)	(2,645,335,672)	(1,093,281,218)	(2,519,615,538)
4. Borrowing costs paid	04		(207,431,305)	(450,285,077)	(284,241,483)	(284,241,483)
5. Paid enterprise income tax	05		(230,540,014)	(898,079,694)	-	-
6. Other proceeds from operating activities	06		6,235,180,454	23,510,122,340	187,922,618	1,336,182,909
7. Other expenditures on operating activities	07		(2,477,893,235)	(21,293,089,322)	(2,072,400,726)	(3,182,816,442)
Net cash flows from operating activities	**20**		**40,808,996,054**	**44,062,508,522**	**(1,002,598,301)**	**3,768,913,220**
II CASH FLOWS FROM INVESTING ACTIVITIES						
1. . Expenditures on purchase and construction of fixed assets and long-term assets	21		(558,566,172)	(558,566,172)	(970,771,284)	(28,468,901,587)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	-	-	-
3. Expenditures on loans and purchase of debt instruments from other entities	23		(30,767,000,000)	(34,367,000,000)	(11,500,000,000)	(34,100,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		11,800,000,000	11,800,000,000	13,000,000,000	37,900,000,000
5. Expenditures on equity investments in other entities	25		-	-	-	-
6. Proceeds from equity investment in other entities	26		-	-	-	-
7. Proceeds from interests, dividends and distributed profits	27		78,858,479	138,174,093	30,777,585	98,846,726
Net cash flows from investing activities	**30**		**(19,446,707,693)**	**(22,987,392,079)**	**560,006,301**	**(24,570,054,861)**
III CASH FLOWS FROM FINACIAL ACTIVITIES			0	0	0	0
1. Proceeds from issuance of shares and receipt of contributed capital	31		0	0	0	0
2. Payments for return of capital to owners and repurchase of shares	32		0	0	0	0
3. Proceeds from borrowings	33		0	0	0	18,000,000,000
4. Repayment of principal	34		(15,428,568,000)	(16,071,426,000)	(642,858,000)	(642,858,000)
5. Repayment of financial principal	35		0	0	0	0
6. Dividends and profits paid to owners	36		0			
Net cash flows from financial activities	**40**		**(15,428,568,000)**	**(16,071,426,000)**	**(642,858,000)**	**17,357,142,000**
Net cash flows during the fiscal year (50=20+30+40)	**50**		**5,933,720,361**	**5,003,690,443**	**(1,085,450,000)**	**(3,443,999,641)**
Cash and cash equivalents at the beginning of fiscal year	**60**		**5,870,434,223**	**6,800,464,141**	**5,912,196,882**	**8,270,746,523**
Effect of exchange rate fluctuations	61		-	0	-	-
Cash and cash equivalents at the end of fiscal year	**70**		**11,804,154,584**	**11,804,154,584**	**4,826,746,882**	**4,826,746,882**

Ho Chi Minh City, July 25, 2026

Chief Accountant	Legal representative
NGUYEN THI THU PHUONG	LAM THANH LAM

CÔNG TY CỔ PHẦN GẠCH NGÓI NHỊ HIỆP
P.TÂN ĐÔNG HIỆP-TP.HỒ CHÍ MINH

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(Currency unit is represented by VND unless it is noted by other currency)

V. Additional information for items presented in the Statement of Financial Position

1. Cash and cash equivalents	Ending balance	Beginning balance
Cash on hand	366,566,586	176,244,204
Cash in banks	1,437,587,998	1,124,219,937
Cash equivalents	10,000,000,000	5,500,000,000
Total	**11,804,154,584**	**6,800,464,141**

2. Financial investments

a) Trading securities	Ending balance			Beginning balance		
	Cost	Fair value	Provision	Cost	Fair value	Provision
- Total value of shares	**26,044,046**	**3,456,750**	**22,587,296**	**26,044,046**	**3,563,500**	**22,480,546**
+ Other shares	26,044,046	3,456,750	22,587,296	26,044,046	3,563,500	22,480,546

b) Held to maturity investments	Ending balance		Beginning balance	
	Original cost	Book value	Original cost	Book value
b1) Short-term	**19,867,000,000**	**19,867,000,000**	**2,500,000,000**	**2,500,000,000**
Term deposits	18,067,000,000	18,067,000,000	2,500,000,000	2,500,000,000
- Bonds		-		
- Loan to Song Phan Joint Stock Company	1,800,000,000	1,800,000,000		

c) Equity investments in other entities	Ending balance			Beginning balance		
	Cost	Fair value	Provision	Cost	Fair value	Provision
- Investments In subsidiaries	20,643,001,585	20,643,001,585	(2,931,754,757)	20,643,001,585	20,643,001,585	(2,206,478,157)

(*) Charter capital of Song Phan Joint Stock Company: VND 20,000,000,000, equivalent to 2,000,000 shares.

Nhi Hiep Brick - Tile Co-operation holds 1,980,000 shares, equivalent to a par value of VND 19,800,000,000, accounting for 99% of the charter capital of Song Phan Joint Stock Company

3. Short-term trade receivables

Description	Ending balance	Beginning balance
a) Short-term trade receivables		
- Hong Tin Binh Phuoc Company Limited	-	28,693,337
- Hong Tin Binh Duong Concrete Company Limited	-	732,369,019
- DAI LOC PHAT CONSTRUCTION-TRADING-SERVICE JOINT STOCK COMPANY	2,851,991,939	1,106,439,769
- GREEN CONCRETE COMPANY LIMITED	-	767,090,858
- Other subjects	431,868,672	452,613,742
b) Long-term trade receivables		-
c) Trade receivables from related parties		-
Binh Duong Building Materials & Construction Corporation	18,434,014,032	1,753,999,722

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Total	**21,717,874,643**	**4,841,206,447**

4. Other receivables

Description	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
a) Short-term				
- Accrued interest on term deposit	-		48,657,500	
- Security deposits and escrow (advance payment for participating in a stone quarry auction)	1,561,693,568		-	
- Loan to Song Phan Joint Stock Company	-		-	
- Others	657,153,248		176,480,832	
Total	**2,218,846,816**		**225,138,332**	
b) Long-term	-		-	
Total				
Total (a+b)	**2,218,846,816**		**225,138,332**	

5. Inventories

Description	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
- Goods in transit	-			
- Raw materials	48,738,402	24,895,660	297,220,875	24,895,660
- Tools and supplies	4,285,000		4,285,000	-
- Work in progress			-	-
- Finished goods	61,192,534	20,996,686	61,192,534	20,996,686
- Goods	104,543,003		2,314,831,438	-
Total	**218,758,939**	**45,892,346**	**2,677,529,847**	**45,892,346**

6. Long-term assets in progress

Description	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
a). Long-term work in progress	-			
b). Construction in progress				
- Consultancy fee for preparing the proposal dossier for zoning targets in the new urban development area next by Tan Van Bridge;	400,000,000		400,000,000	
- Consultancy fee for preparing the proposal dossier for the new urban development plan next by Tan Van Bridge;	386,875,000		355,555,556	
Total	**786,875,000**	**-**	**755,555,556**	**-**

7. Increase, decrease in tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Office equipment and furniture	Transportation equipment	Total
Historical cost					
Beginning balance	30,500,000	60,050,000,000	-	1,279,245,251	61,359,745,251
- Purchases	-	-			-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

- Finished capital investment	-	-			-
- Others increase	-	-			-
- Conversion into investment properties	-	-			-
- Liquidating, disposing	-	60,000,000,000			60,000,000,000
- Others decrease	-	-			-
Ending balance	30,500,000	50,000,000	-	1,279,245,251	1,359,745,251
Accumulated depreciation					
Beginning balance	16,917,110	8,526,814,518	-	361,833,048	8,905,564,676
- Depreciation in the year	2,541,666	422,916,666	-	59,563,063	485,021,395
- Others increase	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-
- Liquidating, disposing	-	8,911,290,330	-	-	8,911,290,330
- Others decrease	-	-	-	-	-
Ending balance	19,458,776	38,440,854	-	421,396,111	479,295,741
Net book value					
Beginning	13,582,890	51,523,185,482	-	917,412,203	52,454,180,575
Ending	11,041,224	11,559,146	-	857,849,140	880,449,510

8. Increase or decrease in finance lease fixed assets

Cuối Q4/16 SP

Items	Long-term land use right				Total
Historical cost					
Beginning balance	860,470,113				860,470,113
- Purchases	-				
- Others decrease	-				
Ending balance	860,470,113				860,470,113
Accumulated amortisation	-				
Beginning balance	375,124,591				375,124,591
- Depreciation in the year	4,576,968				4,576,968
- Others increase					
- Liquidating, disposing					
- Others decrease					
Ending balance	379,701,559				379,701,559
Net book value					
Beginning	485,345,522				485,345,522
Ending	480,768,554				480,768,554

9. Increase, decrease in investment properties

Items	Beginning balance	Increase	Decrease	Ending balance
Investment properties for rent				
Historical cost	**3,888,410,818**	**-**	**-**	**3,888,410,818**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Land use right	1,999,184,634			1,999,184,634
Buildings	1,742,548,507			1,742,548,507
Buildings and Land use rights	-			-
Infrastructure	146,677,677			146,677,677
Accumulated amortisation	**2,750,143,034**	**-**	**-**	**2,771,410,958**
Land use right	860,916,850			882,184,774
Buildings	1,742,548,507			1,742,548,507
Buildings and Land use rights	-			-
Infrastructure	146,677,677			146,677,677
Net book value	**1,138,267,784**	**-**	**-**	**1,116,999,860**
Land use right	1,138,267,784			1,116,999,860
Buildings	-			-
Buildings and Land use rights	-			-
Infrastructure	-			-

10. Prepaid expenses

Line item	Ending balance	Beginning balance
a) Short-term	24,913,332	364,436,669
b) Long-term	1,206,195,267	1,338,533,812
Total	**1,231,108,599**	**1,702,970,481**

11. Other assets

12. Loans and obligations under finance leases

Description	Ending balance	Arising during the period		Beginning balance
		Increase	Decrease	
a) Long-term loan at Vietinbank - Binh Duong Branch	-	-	15,428,568,000	15,428,568,000
Total	**-**	**-**	**15,428,568,000**	**15,428,568,000**

13. Short-term trade payables

Description	Số cuối năm	Số đầu năm
a) Other short-term payables	**5,553,818,425**	**6,035,081,581**
' -Binh Duong Building Materials & Construction Corporation	-	2,187,362,175
- Nui Nho Stone Joint Stock Company	2,653,806,254	2,486,284,230
- PHUC NGAN KIM COMPANY LIMITED	2,780,778,616	358,449,698
- Payables to other parties	119,233,555	1,002,985,478
b) Long-term accounts payable to suppliers (details similar to short-term)	**0**	**0**
Total (a+b)	**5,553,818,425**	**6,035,081,581**

14. Dividends and profit payable

15. Tax and amounts of receivables, payables to the state

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Description	Beginning balance		Payables in quarter	Paid in quarter	Ending balance	
	Receivables tax	Payables tax			Receivables tax	Payables tax
- Value Added Tax of Nhi Hiep			1,811,813,898			1,811,813,898
- Corporate Income Tax		-	110,540,014	110,540,014		-
- Personal Income Tax		45,329,171	18,116,231	48,859,618		14,585,784
- License tax		-				-
'- Non-agricultural land tax			21,668,411	21,668,411		
- Other Tax		-	146,101,431	146,101,431		-
Total	**-**	**45,329,171**	**2,108,239,985**	**327,169,474**	**-**	**1,826,399,682**

16. Accrued expenses

Description	Ending balance	Beginning balance
a) Short-term	**115,000,000**	**411,084,822**
+ Electricity expenses	-	316,084,822
+ Other advance expenses	115,000,000	95,000,000
b) Long-term	-	-
Total	**115,000,000**	**411,084,822**

17. Other payables

Description	Ending balance	Beginning balanc
a) Short-term		
- Trade union fund	4,067,100	4,380,300
- Other payables and accruals	1,346,975,564	1,412,339,142
Total	**1,351,042,664**	**1,416,719,442**
	-	-

18. Provisions

Description	Beginning balanc	Increase in provisions during the year	Decrease in provisions during the year	Ending balance
a) Short-term	**75,419,100**	**-**	**75,419,100**	**-**
- Provision for severance allowances	75,419,100		75,419,100	-
b) Long-term	-	-	-	-
Total	**75,419,100**	**-**	**75,419,100**	**-**

19. Deferred income tax assets and deferred income tax payables

Description	Ending balance	Beginning balance
a. Deferred income tax assets		
- Corporate income tax rates used for determination of value of deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences		
- Deferred income tax assets related to unused taxable losses		
- Deferred income tax assets related to unused taxable incentives		
- Balance of deferred income tax payables		
Deferred income tax assets		

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

b- Deferred income tax payables	Ending balance	Beginning balance
- Corporate income tax rates used for determination of value of deferred income tax payables	20%	17%
- Deferred income tax payables arising from taxable temporary differences	-	8,271,775
- Balance of deferred income tax payables		

20. Owner's equity

a) Changes in owners' equity

Description	Owner's contributed capital	Development and investment fund	Other owner's contributed capital fund	Capital of non-controlling shareholders	Undistributed profit after tax	Total
Previous beginning balance	**30,415,420,000**	**209,074,994**	**23,242,692,505**	**-**	**15,133,557,072**	**69,000,744,571**
- Increase in capital						-
- Profits increased/ (decreased) in the period					611,242,077	611,242,077
- Other increases			1,336,460,600		(1,336,460,600)	-
- Decrease in capital						-
- Other decreases (dividend, bonus)					(484,584,300)	(484,584,300)
Previous ending balance (Current beginning balance)	**30,415,420,000**	**209,074,994**	**24,579,153,105**	**-**	**13,923,754,249**	**69,127,402,348**
- Increase in capital						-
- Profits incresed/ (decreased) in the period					(300,936,403)	(300,936,403)
- Other increases			-		-	-
- Decrease in capital					-	-
- Other decreases (dividend, bonus)					-	-
Ending Balance	**30,415,420,000**	**209,074,994**	**24,579,153,105**	**-**	**13,622,817,846**	**68,826,465,945**
	-	-	-	-	-	-

b) Details of owner's equity	Ending balance	Beginning balance
- Binh Duong Building Materials & Construction Corporation	9,137,940,000	9,137,940,000
- Nui Nho Stone Joint Stock Company	7,402,420,000	7,102,420,000
- Other shareholders	13,875,060,000	14,175,060,000
- Cổ phiếu quỹ (theo mệnh giá)		
Total	**30,415,420,000**	**30,415,420,000**

c) Capital transactions with owners and dividend and profit distribution	Current year	Previous year
- Owner's investment capital	30,415,420,000	30,415,420,000
- Profit payable to owner	**0**	**0**

d) Stocks	Ending balance	Beginning balance
- Quantity of circulation stocks	3,041,542	3,041,542

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

+ Common stocks	3,041,542	3,041,542
+ Preferred stocks		

Par value per stock: 10.000 VND/stock

đ) Dividends

- Dividends have been announced		
+ Dividends declared on common shares	0%	
+ Dividends announced on preferred shares	None	None
- Cumulative preferred stock dividends have not been recorded	None	None

e) Funds

- Investment and Development Fund	24,579,153,105

VI. Additional information for items shown in the separate income statement

1. Revenue from sales of goods and rendering of services

Description	Second quarter of the current year	Second quarter of the previous year
- Revenue from sales of good		
+ Revenue from selling goods (brick + stone + sand)	25,352,458,892	20,155,481,243
+ Revenue from stone		
+ Revenue from brick and tiles		-
- Revenue from stone processing	849,255,323	4,126,543,980
- Revenue from service rendered (for rent commercial spa	2,752,654,854	1,752,004,562
- Other revenue (liquidation of inventory materials)	18,507,200	
Total	**28,972,876,269**	**26,034,029,785**

2. Revenue deductions

3. Cost of goods sold and services rendered

Description	Second quarter of the current year	Second quarter of the previous year
Cost of goods sold		
+ Cost of finished stone		
+ Cost of finished brick and tile		-
- Cost of goods sold (brick+stone+sand)	23,846,651,755	18,650,450,299
- Cost of the ice grinding service	1,219,778,780	3,904,942,241
- Cost of service rendered	1,018,560,239	479,804,401
- Other cost of goods sold (fuel and supplies liquidation)	18,507,200	
- Reversal of provisions for inventory devaluation		-
Total	**26,103,497,974**	**23,035,196,941**

4. Financial income

Description	Second quarter of the current year	Second quarter of the previous year
- Interest on deposits and loans	94,375,579	67,836,185
- Interest on deposits and loans		
- Dividends and profits are distributed	30,800	56,000
- Others		
Total	**94,406,379**	**67,892,185**

5. Financial expenses

Description	Second quarter of the current year	Second quarter of the previous year
- Loan interests	207,431,305	284,241,483
- Provision / (Reversing) for long-term financial investments	494,142,452	345,463,060

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

- Loss in securities trading		
- Fees for selling securities		
- Provision / (Reversing) for devaluation of trading securities	106,750	(476,946)
Total	**701,680,507**	**629,227,597**

6. Other income

Description	Second quarter of the current year	Second quarter of the previous year
- Liquidation of fixed assets	51,088,709,670	
- Others	-	
Total	**51,088,709,670**	**-**

7. Other expenses

Description	Second quarter of the current year	Second quarter of the previous year
- Net book value of fixed assets and costs of liquidation fixed assets;	51,450,571,003	
- Penalty expenses	788,348,225	38,100
Total	**52,238,919,228**	**38,100**

8. Selling expenses, general and administration expenses

Description	Second quarter of the current year	Second quarter of the previous year
a) Selling expenses		
- Payroll expenses	225,933,621	263,347,010
- Other expenses	60,060,382	57,517,135
Total	**285,994,003**	**320,864,145**
	-	-
b) General and administration expenses		
- Expenses of administrative staffs	771,463,305	665,530,907
- Other expenses	541,155,518	356,549,656
Total	**1,312,618,823**	**1,022,080,563**
c) Reductions in selling expenses and administrative expenses		
Cộng	-	-
Total (a+b-c)	**1,598,612,826**	**1,342,944,708**

9. Productions cost by items

Description	Second quarter of the current year	Second quarter of the previous year
- Raw materials	520,087,584	1,151,391,180
- Labor	1,116,525,739	1,561,235,237
- Depreciation expenses	485,431,697	1,294,687,394
- Expenses from outsourcing services	494,724,760	1,101,298,115
- Other expenses by cash	166,968,960	139,381,972
Total	**2,783,738,740**	**5,247,993,898**

10. Current corporate income tax expenses

Description	Second quarter of the current year	Second quarter of the previous year
- Corporate Income Tax expenses in respect of the taxable profit for the current year	(70,651,800)	220,590,345
Total	**(70,651,800)**	**220,590,345**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

VII. Additional disclosures for items in the Statement of Cash Flows

1. The actual amount of money borrowed.	**Second quarter of the current year**	**Second quarter of the previous year**
- Money received from loans according to the usual agreement		-

2. The amount of money that has been paid back from the principal loan during the period	**Second quarter of the current year**	**Second quarter of the previous year**
- The principal repayment of the loan according to the usual agreement	15,428,568,000	642,858,000

VIII. Other information

1. Potential debts, commitments and other financial information: None.

2. Events after the balance sheet date: None.

3. Related parties information

3.1. Related parties

Related parties	**Relationship**
- Binh Duong Building Materials & Construction Corporation	Major shareholder
- Nui Nho Stone Joint Stock Company	Major shareholder
- Song Phan Joint Stock Company	Subsidiary

3.2. Transactions with other related parties

- Significant transactions with the related parties during the quarter were as follows:

Related parties	Transactions content	Second quarter of the current year	Second quarter of the previous year
Binh Duong Building Materials & Construction Corporation			
	Sales of goods	33,120,067,941	4,539,198,378
	Recipt of goods	15,915,316,932	5,489,570,800
	Purchases of materials, goods and services	15,246,241,402	15,530,796,842
	Paid for materials, goods and services	15,507,722,776	19,030,367,847
Nui Nho Stone Joint Stock Company			
	Sales of goods		
	Recipt of goods		
	Purchases of materials, goods and services	6,517,075,082	4,487,162,305
	Paid for materials, goods and services	8,436,384,426	5,342,377,547

Song Phan Joint Stock Company		Second quarter of the current year	Second quarter of the previous year
	Loan	1,200,000,000	-
	Receivable of loan interest	15,547,900	29,880,500

As of the end of the fiscal quarter, the debt situation between the Company and related parties is as follows

Related parties	Transactions content	Ending balance	Beginning balance
Binh Duong Building Materials & Construction Corporation			
	Sales of goods	18,434,014,032	1,229,263,023
	Purchases of goods	-	261,481,374

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Nui Nho Stone Joint Stock Company			
	Sales of goods		-
	Purchases of goods	2,653,806,254	4,573,115,598

Song Phan Joint Stock Company		**Ending balance**	**Beginning balance**
	Loan	1,800,000,000	600,000,000
	Loan interest	17,849,300	2,301,400

10. Comparative figures

Comparative figures on the separate financial statements are figures on separate financial statements of the same period of the previous year.

Ho Chi Minh City, July 25, 2026

Chief Accountant

NGUYEN THI THU PHUONG

Legal representative

CÔNG TY CỔ PHẦN GẠCH NGÓI NHỊ HIỆP

LAM THANH LAM