

No.: 611... CV/2026/VC25-CBTT

Da Nang, August 26th, 2026

Ref: "Explanation of the difference in profit after tax between the reviewed consolidated financial statements for the first six months of 2026 and the first six months of 2025"



To: - State Securities Commission
- Hanoi Stock Exchange

1. Company Name : Vinaconex 25 Joint Stock Company
2. Stock Code : VCC
3. Head Office Address : 89A Phan Dang Luu, Hoa Cuong Ward, Danang City
4. Phone : 02363 621 638
5. Content of Information Disclosure:
 - 5.1. The Reviewed consolidated Financial Statements of Vinaconex 25 Joint Stock Company for the first six months of 2026, prepared on August 26th, 2026, include: The Balance Sheet, Income Statement, Cash Flow Statement, and Notes to the Financial Statements.
 - 5.2. Explanation:
The difference in profit after tax between the Reviewed consolidated Financial Statements for the first six months of 2026 and the first six months of 2025:

No.	Content	First six months of 2026 (reviewed)	First six months of 2025 (reviewed)	Increase/Decrease	
				Amount	Percentage
1	Total Revenue and Other Income	931,129,252,734	722,534,980,363	208,594,272,371	28.9%
	- Sales Revenue	922,876,820,162	720,504,964,777	202,371,855,385	
	- Financial Revenue	6,548,838,019	1,381,898,604	5,166,939,415	
	- Other Income	1,703,594,553	648,116,982	1,055,477,571	
2	Total Expenses	912,963,983,237	709,516,515,004	203,447,468,233	28.7%
	- Cost	835,899,922,655	654,629,281,791	181,270,640,864	
	- Financial Expenses	9,327,411,213	8,404,740,128	922,671,085	
	- Sales Expenses	34,127,257,268	22,524,773,090	11,602,484,178	
	- Administrative Expenses	30,078,427,842	23,894,043,134	6,184,384,708	
	- Other Expenses	3,530,964,259	63,676,861	3,467,287,398	
3	Profit Before Tax	18,165,269,497	13,018,465,359	5,146,804,138	39.5%
4	Corporate Income Tax	4,544,094,299	2,790,126,033	1,753,968,266	62.9%
5	Profit After Tax	13,621,175,198	10,228,339,326	3,392,835,872	33.2%

Reviewed profit after tax in the consolidated financial statements for the first six months of 2026 increased by 33.2% compared to the same period in 2025, equivalent to **VND3,392,835,872**. This is due to the following reasons:

- Total revenue and other income increased by 28.9%, equivalent to **VND208,594,272,371**, whereas total expenses increased by 28.7% equivalent to **VND203,447,468,233** compared to the same period; consequently, the reviewed profit after tax in the consolidated financial statements for the first six months of 2026 is **VND13,621,175,198**, equivalent to 33.2% increase year-on-year.

6. Website address for full financial statements: <http://www.vinaconex25.com.vn>

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

Recipients:

- As above;
- BOD (report);
- Filing in Financial Department, Clerical Team, BOD.

VINACONEX 25 JOINT STOCK COMPANY



TỔNG GIÁM ĐỐC
Nguyễn Văn Chung

