BETON 6

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Re: 1408/2026/GT-BT6

(V/v: Explanation regarding the 2026 Reviewed Semi-annual Financial Statements)

Ho Chi Minh City, 14 August 2026

Kính gửi: **State Securities Commission of Vietnam**
Hanoi Stock Exchange

Beton 6 Corporation (Stock Code : BT6) would like to provide explanations regarding certain matters in relation to the reviewed semi-annual financial statements for 2026 as follows :

1. **Explanation of variances in business performance and net loss incurred during the reporting period:**

Unit : VNĐ

Indicator	6M2026	6M2025	Difference	
			+/-	%
Sales	36,507,053,169	59,949,258,871	(23,442,205,702)	-39%
Cost of sales	29,134,236,645	48,101,707,399	(18,967,470,754)	-39%
Gross profit	7,372,816,524	11,847,551,472	(4,474,734,948)	-38%
Financial income	387,428,257	97,752,377	289,675,880	296%
Financial expenses	34,488,842,414	3,967,625,448	30,521,216,966	769%
In which: Loan interest expenses	*34,488,842,414*	*3,967,625,448*	*30,521,216,966*	*769%*
General and administration expenses	5,487,696,429	6,477,397,622	(989,701,193)	-15%
Net operating profit/ (loss)	(32,216,294,062)	1,500,280,779	(33,716,574,841)	-2247%
Other profit/ (loss)	(107,504,136)	1,099,700,000	(1,207,204,136)	-110%
Total accounting profit/ (loss) before tax	(32,323,798,198)	2,599,980,779	(34,923,778,977)	-1343%
Profit/ (loss) after tax	(32,323,798,198)	2,599,980,779	(34,923,778,977)	-1343%

Profit after tax for the first half of 2026 recorded a net loss of VND 32.32 billion (a decrease of VND 34.92 billion year-on-year) due to 3 major reasons:

- ✓ Decline in revenue: Net revenue decreased by 39% (equivalent to a decrease of VND 23.44 billion) due to the impact of general market difficulties.
- ✓ Surge in interest expenses: Financial expenses increased by 769% (an increase of VND 30.52 billion) due to the Company's recognition of interest expenses incurred on outstanding debt balances.
- ✓ Absence of extraordinary income: In the same period last year, the Company recorded VND 1.1 billion in other profit from asset disposals, whereas no such income occurred this year. Gross profit from operations was insufficient to cover interest expenses, resulting in net losses.

2 . Explanation regarding AASCS's qualified audit opinion :

The auditor's qualified opinion stems from the following two issues :

✓ As of June 30, 2026 the Company has not gathered sufficient appropriate audit evidence regarding the carrying balances of certain liabilities, including short-term trade payables of VND 48.44 billion and short-term advances from customers of VND 56.41 billion

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(representing 8.3% of total liabilities). Consequently, the auditor was unable to determine necessary adjustments to these liabilities and their potential impact, if any, on the financial statements. This is an outstanding issue carried forward from prior financial years.

✓ BT6 has two investments: an investment in an associate, 'Beton 6 - Pro JSC,' with an initial cost of VND 1.05 billion, and an investment in another entity, 'Balance Holding JSC,' with an initial cost of VND 32.83 billion, for which an investment impairment loss provision of VND 434 million has been recorded. Currently, these two companies have temporarily suspended operations, preventing BT6 from obtaining their most recent financial statements; consequently, the Company has been unable to reassess these investments and recognize additional impairment loss allowances.

Respectfully submitted to the Commission and the Stock Exchange for consideration.

Sincerely and respectfully.

Recipients:
- As above,
- Archives

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