CÔNG TY CỔ PHẦN XÂY DỰNG 1369
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1369

CÔNG TY CỔ PHẦN XÂY DỰNG 1369
1369 CONSTRUCTION JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

Số: 40/CBTT-C69.2026
No. 40/CBTT-C69.2026

Hải Phòng, ngày 30 tháng 10 năm 2026
Hai Phong, October 30, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: **- Ủy ban Chứng khoán Nhà nước;**
- Sở Giao dịch Chứng khoán Hà Nội;
- Quý cổ đông.
To: ***- The State Securities Commission;***
- HaNoi Stock Exchange;
- Esteemed Shareholders.

Thực hiện quy định tại Khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Xây dựng 1369 thực hiện công bố thông tin Báo cáo tài chính (BCTC) Tổng hợp quý 3 năm 2026 như sau/ *Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, 1369 Construction Joint Stock Company hereby discloses the Combined Financial Statements for the Third Quarter of 2026 as follows:*

1. Tên tổ chức: Công ty cổ phần Xây dựng 1369/ ***Name of the organization: 1369 Construction Joint Stock Company***

- Mã chứng khoán/ *Stock symbol*: C69
- Địa chỉ: số 37, 38 phố Dã Tượng, phường Lê Thanh Nghị, thành phố Hải Phòng, Việt Nam/ *Head office address: No. 37–38 Da Tuong Street, Le Thanh Nghi Ward, Hai Phong City, Viet Nam*
- Điện thoại liên hệ/Tel: 0220.3891.898
- Email: cpxd1369@1369.vn ; ir@1369.vn
- Website: https://cpxd1369.com.vn/

2. Nội dung thông tin công bố/ ***Disclosed information*:**

- **BCTC Tổng hợp quý 3 năm 2026/** ***The Combined Financial Statements for the Third Quarter of 2026***

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (applicable to listed organizations that have no subsidiaries and whose superior accounting entity has dependent accounting units);*

☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (applicable to listed organizations that have subsidiaries)*;

☒ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng)/ *Combined Financial Statements (applicable to listed organizations having dependent accounting units that maintain separate accounting systems).*

- **Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring an explanation of the reasons*:**

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán)/ *The audit organization issues an audit opinion other than an unqualified opinion on the Financial Statements (for reviewed/audited Financial Statements):*

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2026)/ *Profit after tax for the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the audited Financial Statements for 2026)*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax as reported in the Statement of Income for the reporting period changes by 10% or more compared with the same period of the previous year:*

☒ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☒ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax for the reporting period is a loss, changing from a profit in the same period of the previous year to a loss in the current period or vice versa*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 tại đường dẫn: https://cpxd1369.com.vn/tai-lieu/bao-cao-tai-chinh/.*This information has been*

published on the company's website on 30/10/2026 at the link: https://cpxd1369.com.vn/tai-lieu/bao-cao-tai-chinh/.

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 công bố/ *We hereby undertake that the information disclosed above is true and accurate and shall take full responsibility before the law for the contents of the disclosed information./.*

Tài liệu đính kèm/ ***Enclosed documents:***

- BCTC Tổng hợp Quý 3 năm 2026/ *Combined Financial Statements for the Third Quarter of 2026*
- *Văn bản giải trình số 101/CVGT-C69.26/ Clarification document No.: 101/CVGT-C69.26*

Đại diện Công ty cổ phần Xây dựng 1369
For and on behalf of 1369 Construction Joint Stock Company
Người Ủy quyền công bố thông tin
Person authorized to disclose information
Phó Tổng Giám đốc
Deputy General Director

CÔNG TY CỔ PHẦN XÂY DỰNG 1369 – THÀNH PHỐ HẢI PHÒNG

NGUYỄN THỊ THUÝ
NGUYEN THI THUY

1369

CÔNG TY CỔ PHẦN XÂY DỰNG 1369

1369 CONSTRUCTION JOINT STOCK COMPANY

Số: 101/ CVGT-C69.26
No: 101/ CVGT-C69.26

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hải Phòng, ngày 30 tháng 10 năm 2026
Hai Phong, October 30, 2026

Kính gửi: **- Ủy ban Chứng khoán Nhà nước;**
- Sở Giao dịch Chứng khoán Hà Nội;
- Quý cổ đông.
To: ***- The State Securities Commission;***
- HaNoi Stock Exchange;
- Esteemed Shareholders.

1. Tên tổ chức: CÔNG TY CỔ PHẦN XÂY DỰNG 1369/ *Name of company: 1369 CONSTRUCTION JOINT STOCK COMPANY*

- Mã chứng khoán: C69/ *Stock code:* C69
- Địa chỉ trụ sở chính: Số 37, 38 phố Dã Tượng, phường Lê Thanh Nghị, Thành phố Hải Phòng/ *Address of head-office: No 37, 38 Da Tuong street, Le Thanh Nghi Ward, Hai Phong city.*
- Điện thoại: 0220.3891.898/ *Telephone: 0220.3891.898*
- Email: cpxd1369@1369.vn ; ir@1369.vn

M.S.D.N: 080028 CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI P

2. Nội dung thông tin công bố/*Contents of disclosure:*

Công ty Cổ phần Xây dựng 1369 thực hiện Giải trình chênh lệch lợi nhuận sau thuế TNDN tại báo cáo kết quả hoạt động kinh doanh của Kỳ báo cáo tài chính quý 3 năm 2026 so với kỳ báo cáo quý 3 năm 2025, cụ thể/ *1369 Construction Joint Stock Company provides an explanation of the variance in profit after corporate income tax as reported in the income statement for the third quarter of 2026 compared with the third quarter of 2025, as follow:*

STT No.	Các chỉ tiêu *Indicators*	Quý 3 năm 2025/ *The Third Quarter of 2025* (VNĐ)	Quý 3 năm 2026/ *The Third Quarter of 2026* (VNĐ)	Biến động *Change*	
				Giá trị/ *Value* (VNĐ)	Tỷ lệ *Percentage* (%)
1	Doanh thu/ *Revenue*	50.097.727.318	49.938.374.893	(159.352.425)	(0,32)

2	Lợi nhuận sau thuế/ *Combined profit after tax*	4.656.755.686	27.957.888.897	23.301.133.211	500,37

(Theo BCTC Tổng hợp Quý 3 năm 2026/ Combined Financial Statements for the Third Quarter of 2026)

Trong Quý III/2026, doanh thu của Công ty đạt gần 49,94 tỷ đồng, giảm nhẹ 0,32% so với cùng kỳ năm trước. Trong khi đó, lợi nhuận sau thuế đạt 27,97 tỷ đồng, tăng 23,30 tỷ đồng, tương ứng tăng 500,37% so với Quý III/2025/ *In the third quarter of 2026, the Company's revenue reached approximately VND 49,94 billion, representing a slight decrease of 0,32% compared to the same period of the previous year. Meanwhile, profit after tax amounted to VND 27,97 billion, increasing by VND 23,30 billion, equivalent to an increase of 500,37% compared to the third quarter of 2025.*

Nội dung giải trình: Mặc dù doanh thu chưa có sự tăng trưởng đáng kể, lợi nhuận sau thuế tăng mạnh chủ yếu do Công ty nhận được khoản tiền đền bù của Nhà nước liên quan đến Dự án Thôn Cả Đông Côi. Khoản đền bù này làm gia tăng lợi ích kinh tế ghi nhận trong kỳ, góp phần cải thiện kết quả lợi nhuận của Công ty/ ***Explanation:*** *Although the Company's revenue did not record any significant growth, profit after tax increased substantially, mainly due to the compensation received by the Company from the State in connection with the Ca Dong Coi Village Residential Area Project. This compensation increased the economic benefits recognized during the period, thereby contributing to an improvement in the Company's profitability.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 30/10/2026 tại đường dẫn: http://www.cpxd1369.com.vn./ *This information has been published on the company's website on 30/10/2026 at the link: http://www.cpxd1369.com.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 certify that the information provided is true and correct and we bear the full responsibility to the law./.*

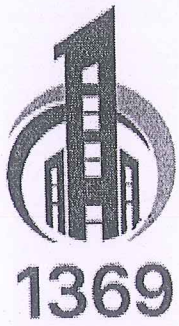
Nơi nhận/ *Recipients:*
- Như kính gửi/*As stated above;*
- Lưu VT/*Filed in the archives.*

Đại diện Công ty cổ phần Xây dựng 1369
For and on behalf of 1369 Construction Joint Stock Company
Người Ủy quyền công bố thông tin
Person authorized to disclose information
Phó Tổng Giám đốc
Deputy General Director

CÔNG TY CỔ PHẦN XÂY DỰNG 1369 – THÀNH PHỐ HẢI PHÒNG

NGUYỄN THỊ THUÝ
NGUYEN THI THUY

1369 CONSTRUCTION JONT STOCK COMPANY



COMBINED FINANCIAL STATEMENTS

FOR Q3/2026

Hai Phong,
October 29, 2026

LIST

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1369 Construction Joint Stock Company
Address: No. 37, 38, Da Tuong Street, Le Thanh Nghi Ward
Hai Phong City

Form No. B01-DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025, of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

Items	Code	Note	End of period 30/09/2026	Beginning of period 01/01/2026
A - CURRENT ASSETS	**100**		**814.068.685.353**	**750.980.358.299**
I. Cash and cash equivalents	**110**	V.1	**4.108.014.123**	**19.195.416.515**
1. Cash	111		4.108.014.123	19.195.416.515
II. Short-term financial investments	**120**	V.2	**129.742.192.465**	**131.452.561.643**
3. Held to maturity investment	123		129.742.192.465	131.452.561.643
III. Short-term receivables	**130**		**14.857.821.333**	**24.946.603.489**
1. Short-term trade receivables	131	V.4	6.726.280.350	19.142.177.477
2. Short-term prepayments to suppliers	132	V.5	7.677.002.467	5.492.050.438
5. Other short-term receivables	135	V.6a	454.538.516	312.375.574
IV. Inventories	**140**		**642.694.232.458**	**571.831.226.339**
1. Inventories	141	V.7	642.694.232.458	571.831.226.339
V. Biological assets	**150**		-	-
V. Other current assets	**160**		**22.666.424.974**	**3.554.550.313**
1. Short-term prepaid expenses	161	V.8	4.650.966.818	2.029.161.708
2. Deductible VAT	162		5.134.336.156	875.388.605
3. Taxes and other receivables from the State Treasury	163		239.122.000	-
5. Other current assets	165	V.9	12.642.000.000	**650.000.000**
B - NON-CURRENT ASSETS	**200**		**538.432.868.637**	**516.067.890.353**
I. Long-term receivables	**210**		**19.661.650.000**	**19.465.000.000**
5. Other long-term receivables	215	V.6b	19.661.650.000	19.465.000.000
II. Fixed assets	**220**		**25.672.145.214**	**17.282.574.209**
1. Tangible fixed assets	221	V.10	22.081.088.687	17.282.574.209
Historical cost	222		59.687.816.662	52.645.646.223
Accumulated depreciation (*)	223		(37.606.727.975)	(35.363.072.014)
2. Finance leased assets	224	V.11	3.502.777.777	-
Historical cost	225		3.592.592.593	-
Accumulated depreciation (*)	226		(89.814.816)	-
3. Intangible assets	227	V.12	88.278.750	-
Historical cost	228		92.925.000	-
Accumulated depreciation (*)	229		(4.646.250)	-
III. Non-current biological assets	230		-	-

IV. Investment properties	**240**	V.13	**437.500.028**	**765.625.025**
Historical cost	241		3.500.000.000	3.500.000.000
Accumulated depreciation (*)	242		(3.062.499.972)	(2.734.374.975)
V. Long-term assets in progress	**250**		-	**185.000.000**
2. Construction- in - progress	252		-	185.000.000
VI. Long-term financial investments	**260**	V.2-3	**492.392.596.952**	**477.900.056.012**
1. Investments in subsidiaries	261		281.100.000.000	281.100.000.000
2. Investments in joint ventures, associates	262		120.250.000.000	120.250.000.000
3. Investments in other entities	263		77.300.000.000	79.100.000.000
4. Impairment allowance for long-term investments in other entities (*)	264		(7.133.156.473)	(2.549.943.988)
5.Held to maturity investment	265	V.2	20.875.753.425	-
VII. Other non-current assets	**270**		**268.976.443**	**469.635.107**
1. Long-term prepaid expenses	271		268.976.443	469.635.107
TOTAL ASSETS (280 = 100 + 200)	**280**		**1.352.501.553.990**	**1.267.048.248.652**
C - LIABILITIES	**300**		**633.981.290.102**	**568.838.793.700**
I. Current liabilities	**310**		**623.563.028.102**	**568.632.793.700**
1. Short-term trade payables	311	V.14	7.637.672.122	16.856.615.177
2. Short-term advances from customers	312	V.15	23.561.133.778	27.514.607.166
3. Dividends and profit payable	313	V.16	37.079.983.200	-
4. Short-term taxes and amounts payable to the State	314	V.17	19.676.200.242	15.533.307.580
5. Payables to employees	315		809.568.029	661.545.462
6. Short-term accrued expenses	316	V.18a	1.348.376.712	1.375.913.642
9. Short-term deferred revenue	319		104.500.000	130.954.545
10. Other short-term payables	320	V.19	148.184.880.842	93.825.500.260
11. Short-term borrowings and financial leases	321	V.20a	384.820.391.411	412.427.154.398

13. Reward and welfare funds	323	V.21	340.321.766	307.195.470
II. Long-term liabilities	**330**		**10.418.262.000**	**206.000.000**
4. Long-term accrued expenses	334	V.18b	336.000.000	-
9. Long-term borrowings and financial leases	339	V.20b	10.082.262.000	206.000.000
D - OWNER'S EQUITY	**400**	V.22	**718.520.263.888**	**698.209.454.952**
1. Owner's equity contributions	**411**		**617.999.720.000**	**617.999.720.000**
Common shares with voting rights	411a		617.999.720.000	617.999.720.000
8. Investment and development fund	418		3.500.000.000	3.000.000.000
10. Retained earnings	420		**97.020.543.888**	**77.209.734.952**
- Retained earnings accumualted to the end of the previous period	420a		38.729.751.752	77.209.734.952
- Retained earnings of the current period	420b		58.290.792.136	-
TOTAL EQUITY (440 = 300 + 400)	**440**		**1.352.501.553.990**	**1.267.048.248.652**

Approved on 29 October 2026

Prepared by	Accountant in Charge of the Company	Legal Representative
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia

1369 Construction Joint Stock Company
Address: No. 37, 38, Da Tuong Street, Le Thanh Nghi Ward
Hai Phong City

Form No. B02-DN
(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance)

Statement of Profit and Loss

As of September 30, 2026

Unit: VND

Items	Code	Note	Current period	Previous period	Year-to-date accumulated as of the end of this period	Year-to-date accumulated as of the end of last period
1. Revenue from sales of goods and provision of services	**1**	VI.1	**49.938.374.893**	**50.097.727.318**	**180.131.955.319**	**194.676.004.970**
2. Revenue deductions	2		-	-	-	-
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		49.938.374.893	50.097.727.318	180.131.955.319	194.676.004.970
4. Cost of goods sold	11	VI.2	33.691.647.113	40.603.447.815	124.498.915.370	161.117.214.415
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	**20**		**16.246.727.780**	**9.494.279.503**	**55.633.039.949**	**33.558.790.555**
6.Gain/Loss on disposal of investment property	**21**		-	-	-	-
7. Financial income	22	VI.3	2.223.998.556	1.650.345.959,00	13.244.376.705	23.306.155.508,00
8. Financial expenses	23	VI.4	4.331.320.881	2.229.851.549	10.918.042.509	6.138.314.567
Of which: Loan Interest expenses	*24*		*2.285.530.745*	1.236.910.257	6.270.490.099	3.858.567.473
9. Selling expenses	25	VI.5	14.375.421	37.250.000	87.158.831	197.125.187
10. Administrative expenses	26	VI.6	2.981.257.762	2.960.364.688	9.432.034.570	7.584.391.311
11. Net Operating profit {30 = (20+21+22)-(23+25+26)}	**30**		**11.143.772.272**	**5.917.159.225**	**48.440.180.744**	**42.945.114.998**
12. Other income	31	VI.7	25.320.984.031	18.846.652	25.371.690.363	335.804.084
13. Other expenses	32	VI.8	1.356.551.513	77.322.474	1.687.433.323	141.402.213
14. Other profit (40 = 31 - 32)	**40**		**23.964.432.518**	**(58.475.822)**	**23.684.257.040**	**194.401.871**

13. Other income	31	VI.7	26.339.122.184	15.162.969	28.933.770.044	390.035.537
14. Other expenses	32	VI.8	1.731.118.491	89.208.327	2.241.488.932	220.490.640
15. Other profit (40 = 31 - 32)	40		24.608.003.693	(74.045.358)	26.692.281.112	169.544.897
16. Total accounting profit before tax (50 = 30 + 40)	**50**		**35.728.136.608**	**9.256.901.623**	**73.343.914.216**	**49.727.456.664**
17. Current corporate income tax expense	51	V.17	7.480.440.261	1.840.654.389	15.409.754.529	10.248.407.918
18. Deferred corporate income tax expense	52		345.812.340	127.684.149	728.721.264	249.546.050
19. Profit after tax (60 = 50 - 51 - 52)	**60**		**27.901.884.007**	**7.288.563.085**	**57.205.438.423**	**39.229.502.696**
20. Profit attributable to the parent company	61		28.173.029.142	6.311.753.843	55.885.623.036	37.330.605.503
21. Profit attributable to non-controlling interests	62		(271.145.135)	976.809.242	1.319.815.387	1.898.897.193
22. Basic earnings per share (*)	70					-
23. Diluted earnings per share (*)	71					

Approved on 29 Octorber 2026

Prepared by	Accountant in Charge of the Company	Legal Representative
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia

1369 Construction Joint Stock Company

Address: No. 37, 38, Da Tuong Street, Le Thanh Nghi Ward
Hai Phong City

(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025, of the Ministry of Finance)

CASH FLOW STATEMENT

(Indirect method) (*)
As of September 30, 2026

Unit: VND

Items	Code	Note	Year-to-date accumulated as of the end of current period	Year-to-date accumulated as of the end of previous period
I. Cash flows form operating activities				
1. Profit before tax	1		**72.124.437.784**	**43.139.516.869**
2. Adjustments for:				
Depreciation of fixed assets and investment properties	2	V.10-11-12	2.700.593.539	3.443.851.219
Provisions	3	V.3	4.583.212.485	2.269.322.716
Exchange rate gains and losses due to the revaluation of foreign currency-denominated monetary items	4	VI.4	8.206.566	(37.554)
Gains and losses from investment activities	5		(12.686.351.800)	(22.625.414.438)
Interest expense	6		6.270.490.099	3.858.567.473
3. Profit from operating activities before changes in working capital	**8**		**73.000.588.673**	**30.085.806.285**
Increase/decrease in receivables	9		5.354.062.605	49.045.996.301
Increase/decrease in inventories	10		(70.863.006.119)	(404.846.231.737)
Increase/decrease in payables (excluding interest payables and income tax payables)	11		38.393.242.527	444.961.354.162
Increase/decrease in prepaid expenses	12		(2.455.497.961)	(591.866.313)
Increase/decrease in trading securities	13		-	-
Interest paid	14		(5.962.027.029)	(3.945.478.273)
Income taxes paid	15	V.17	(10.148.901.318)	(3.806.627.233)
Other cash receipts from operating activities	16	V.9	(11.992.000.000)	-
Other cash payments for operating activities	17	V.21	(266.873.704)	(101.400.000)
Net cash flow from operating activities	**20**		**15.059.587.674**	**110.801.553.192**
II. Cash Flow from Investing Activities				
1.Payments for purchasing, constructing fixed assets and other long-term assets	21		(6.445.094.486)	(714.027.273)
2.Proceeds from the sale, disposal of fixed assets and other long-term assets	22		898.181.818	529.074.074
3.Cash flows for lending, buying debt instruments of other entities	23		(35.600.000.000)	(33.400.000.000)

4. Cash recovered form lending, selling debt instruments of other intities	24		20.400.000.000	(8.500.000.000)
5. Cash flows for investing in other entities	25	V.3	(66.500.000.000)	(128.600.000.000)
6.Withdrawals of investments in other entities	26		70.349.000.000	82.120.000.000
7. Interests earmed, dividends and profits received	27		7.197.391.189	1.227.999.998
Net cash flows from investing activities	**30**		**(9.700.521.479)**	**(87.336.953.201)**
III. Cash Flows from Financing Activities				
3. Proceeds from borrowings	33		101.780.332.079	124.033.862.518
4. Payments for loan principal repayments	34		(122.091.032.066)	(141.630.091.202)
5. Payments for financial leased assets	35		(135.801.000)	-
Net cash flows from financing activities	**40**		**(20.446.500.987)**	**(17.596.228.684)**
Net cash flow for the period (50 = 20+30+40)	50		(15.087.434.792)	5.868.371.307
Cash and cash equivalents at the beginning of the period	60	V.1	19.195.416.515	4.988.962.519
Effect of fluctuations in foreign exchange rates	61		32.400	37.554
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	**4.108.014.123**	**10.857.371.380**

Approved on 29 October 2026

Prepared by	Accountant in Charge of the Company	Legal Representative
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia

M.S.D.N: 0800282385 CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

Notes to the Combined Financial Statements for Q3/2026

I. Characteristics of Operations

1. Form of Capital Ownership

1369 Construction Joint Stock Company (hereinafter referred to as the "Company") is a joint-stock company.

2. Business Sectors

The Company's business sectors include construction, trading, service and real estate business

3. Business Activities

The Company's main business activities include:

- Construction of industrial and irrigation projects;
- Wholesale of processed stone minerals;
- Renting and leasing construction machinery and equipment;
- Real estate business and leasing of investment properties;
- Import and export, and general trading activities.

4. Normal Production and Business Cycle

The Company's normal business cycle does not exceed 12 months.
For real estate activities, however, the normal business cycle is longer than 12 months.

5. Business Operations During the Period Affecting the Financial Statements

During the first nine months of 2026, the Company's business activities focused primarily on the real estate sector, which has a relatively high gross profit margin. Accordingly, although both revenue and cost of goods sold decreased compared with the same period of the previous year, the Company's gross profit increased.

6. Structure

List of Subsidiary

Company's name	Headquarters Address	Business activities	Ownership ratio	Equity Interest Ratio	Voting Rights Ratio
1369 Industrial Park Joint Stock Company	Hamlet 7, Giao Binh Commune, Ninh Binh Province	Construction, trading and services	70,00%	70,00%	70,00%
Dong A Consulting and Construction Co., Ltd.	No. 122 Nguyen Cong Hang Street, Quarter 2, Y Na Area, Kinh Bac Ward, Bac Ninh City	Real estate development, consulting, and business	78,00%	78,00%	78,00%
Toan Thang Co., Ltd.	No 245A Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City	Automobile and other motor vehicle dealerships	51,00%	51,00%	51,00%

Associates

Company's name	Headquarters Address	Business activities	Ownership ratio	Equity Interest Ratio	Voting Rights Ratio
Gieng Day Quảng Ninh Construction Ceramic Joint Stock Company	Viet Hung ward, Quang Ninh Province	Manufacturing construction materials from clay	42,09%	42,09%	42,09%

Company's name	Headquarters Address	Business activities	Ownership ratio	Equity Interest Ratio	Voting Rights Ratio
Joint Stock Company for the Development of New Urban Area Project, Group 4, Nghia Duc Ward	Residential Group 4, Bac Gia Nghia Ward, Lam Dong Province	Real estate business	35,00%	35,00%	35,00%
Sunfeel Vietnam Joint Stock Company	Phu Hoi Industrial Park, Duc Trong Commune, Lam Dong Province	Silk production	35,00%	35,00%	35,00%
1369 Investment Consulting and Trading Joint Stock Company[(i)]	No. 172 Truong Chinh Road, Le Thanh Nghi Ward, Hai Phong City	Real estate business	45,00%	45,00%	45,00%

[(i)]1369 Investment Consultancy and Trading Joint Stock Company changed its name to Tay Nguyen Tile Joint Stock Company starting from October 20, 2026.

Affiliated unit without legal entity status and with independent accounting

The Company has only one affiliated unit, which is the Quang Binh Branch of 1369 Joint Stock Company, located at Cam Ly Hamlet, Kim Ngan Commune, Quang Tri Province.

7. Number of Employees

As at 30 September 2026, the Company had 83 employees (as at 1 January 2026: 78 employees).

8. Statement on Comparability of Information in the Financial Statements

The corresponding figures for the prior period are comparable with those of the current period. During the period, the Company adopted the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance ("Circular 99"), which replaced Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the financial statements have been reclassified and renamed in accordance with the new regulations. The "Opening Balance" and "Prior Period" columns in the interim financial statements have been restated in accordance with the new classifications and terminology under Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, equity or profit after tax.

9. Other information

The Company's shares were listed on the Hanoi Stock Exchange (HNX) under the ticker symbol "C69" pursuant to Decision No. 216/QĐ-SGDHN dated 30 March 2017 issued by the Stock Exchange. The first trading date was 21 April 2017. As at the end of the accounting period, the number of listed shares was 61,799,972, with a par value of VND 10,000 per share.

II. REPORTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Fisal year

The company's fisal year begins on January 1st and ends on December 31st each year.

2. Accounting currency

The currency unit used in accounting is the Vietnamese Dong (VND), as most transactions are conducted in VND.

III. ACCOUNTING STANDARDS AND REGULATIONS APPLIED

1. Accounting Regulations Applied

The Company applies Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), and

other circulars issued by the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of the financial statements.

Adoption of the New Accounting Regime for Enterprises

The financial year ending 31 December 2026 is the first year in which the Company adopts the Accounting Regime for Enterprises under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular 99 is implemented using the following methods:

- For changes in accounting policies for which Circular 99 provides specific transitional guidance, the Company follows such guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective adjustment or simplified retrospective application, the Company applies the prospective method.

2. Statement on Compliance with Accounting Standards and Regulations

The Company's Executive Officers ensures that the Company has complied with the requirements of Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises issued under Circular 99, and other circulars issued by the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of the financial statements.

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND APPLICABLE RELEVANT LEGAL REGULATIONS

1. Basis of Preparation of the Financial Statements

The financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows), under the historical cost convention and on the going concern assumption.

Assets and liabilities are classified as current and non-current based on the Company's normal operating cycle, as presented in Note I.4.

Assets and liabilities directly related to real estate investment and business activities are classified as current if they are expected to be recovered, sold, consumed or settled within the normal operating cycle of the relevant project, even when the expected recovery or settlement period exceeds 12 months from the end of the accounting period. Accordingly, borrowings used directly to finance the investment in and development of a specific real estate project and expected to be repaid within the normal operating cycle of that project are classified as current liabilities. The Company applies the same normal operating cycle to classify current and non-current assets and liabilities for the same real estate project.

2. Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits only. Cash equivalents are short-term investments with an original maturity of no more than three months from the investment date (from the purchase date to the maturity date), which are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value at the reporting date. Cash and cash equivalents are not restricted as to use.

3. Financial Investments

Held-to-Maturity Investments

Investments are classified as held to maturity when the Company has the intention and ability to hold them to maturity. The Company's held-to-maturity investments comprise only loans held to maturity for the purpose of earning periodic interest income.

Held-to-maturity investments are initially recognised at cost, including the purchase price and directly attributable transaction costs (transaction fees, brokerage commissions, etc.). Accrued interest from the preceding period up to the purchase date is deducted from the cost of the

investment upon initial recognition. After initial recognition, these investments are carried at cost. Interest income earned after the purchase date is recognised in financial income on an accrual basis.
A provision for impairment of held-to-maturity investments is recognised when there is evidence that part or all of an investment may not be recoverable and the amount of the loss can be reliably measured. Increases or decreases in the provision for impairment of held-to-maturity investments required at the end of the accounting period are recognised in financial expenses..

Investments in Subsidiaries and Associates
Subsidiarie
A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee in order to obtain economic benefits from its activities.

Associates
An associate is an entity over which the Company has significant influence but no control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but not to control those policies.

Initial Recognition
Investments in subsidiaries and associates are initially recognised at cost, including the purchase price or capital contribution, together with directly attributable investment-related costs (transaction fees, brokerage commissions, consulting fees, audit fees, levies, taxes and bank charges, etc.). Where the Company borrows funds to invest in a subsidiary, borrowing costs are recognised as financial expenses and are not capitalised. Where an investment is made using non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the transaction date. After initial recognition, these investments are carried at cost.

Dividends and profits relating to periods before the investment was acquired are accounted for as a reduction in the carrying amount of the investment. Dividends and profits relating to periods after the investment was acquired are recognised in financial income. Dividends received in the form of shares are recorded only in terms of the additional number of shares received, with no value recognised for the shares received.

Provision for Impairment of Investments in Subsidiaries and Associates
A provision for impairment of investments in subsidiaries and associates is recognised when a subsidiary or associate incurs losses, or when an investment suffers a decline in value that may result in the Company losing part or all of its investment. The provision is calculated by multiplying the Company's ownership percentage of the contributed charter capital of the subsidiary or associate at the end of the accounting period by the difference between the actual contributed capital of the owners and the subsidiary's equity at the same date. Where a subsidiary is required to prepare consolidated financial statements, its consolidated financial statements are used as the basis for determining the provision for impairment.

Increases or decreases in the provision for impairment of investments in subsidiaries and associates required at the end of the accounting period are recognised in financial expenses.

Investments in Equity Instruments of Other Entities
Investments in equity instruments of other entities comprise equity investments over which the Company has no control, joint control or significant influence.
Investments in equity instruments of other entities are initially recognised at cost, including the purchase price or capital contribution, together with directly attributable investment-related costs (transaction fees, brokerage commissions, consulting fees, audit fees, levies, taxes and bank charges, etc.). Where the Company borrows funds to invest in equity instruments of other entities, borrowing costs are recognised as financial expenses and are not capitalised. Where an investment

is made using non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the transaction date. After initial recognition, these investments are carried at cost.

Dividends and profits relating to periods before the investment was acquired are accounted for as a reduction in the carrying amount of the investment. Dividends and profits relating to periods after the investment was acquired are recognised in financial income. Dividends received in the form of shares are recorded only in terms of the additional number of shares received, with no value recognised for the shares received.

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

- For investments whose fair value cannot be determined at the reporting date, the provision is based on the losses incurred by the investee. The provision is calculated by multiplying the Company's ownership percentage of the investee's contributed charter capital at the end of the accounting period by the difference between the actual contributed capital of the owners and the investee's equity at the same date.

Increases or decreases in the provision for impairment of investments in equity instruments of other entities required at the end of the accounting period are recognised in financial expenses.

4. Receivables

Receivables are presented at their carrying amount less allowances for doubtful debts.

Receivables are classified as receivables from customers and other receivables based on the following principles:

- Receivables from customers reflect trade receivables arising from buying and selling transactions between the Company and independent buyers.
- Other receivables reflect non-trade receivables unrelated to buying and selling transactions.

Receivables are monitored in detail by counterparty, maturity and original currency.

Trade and other receivables are classified as current or non-current in the statement of financial position based on their remaining maturity as at the end of the accounting period.

Provisions for doubtful debts are established for each doubtful receivable after offsetting with any payable (if applicable). The provision level is based on the aging of overdue debts or the estimated loss that may occur, as follows:

- For overdue receivables:
  - 30% of the value for receivables overdue from over 6 months to under 1 year.
  - 50% of the value for receivables overdue from 1 year to under 2 years.
  - 70% of the value for receivables overdue from 2 years to under 3 years.
  - 100% of the value for receivables overdue from 3 years and above.
- For receivables that have not yet matured but are expected to be difficult to recover: the provision is based on the estimated loss.

Any increase or decrease in the provision for doubtful debts at the end of the reporting period is recorded as administrative expenses

5. Inventories

Inventories are recognized at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials and goods: include purchase costs and other directly related costs incurred to bring the inventories to their current location and condition.
- Work-in-progress: includes the cost of raw materials, labor costs, and other directly related costs.

The cost of goods sold is calculated using the weighted average method and is accounted for using the periodic inventory system.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, less estimated costs to complete and the estimated necessary costs to sell the inventory.

A provision for inventory write-down is made for each item where the cost exceeds the net realizable value. Any increase or decrease in the provision for inventory write-downs at the end of the reporting period is recognized as cost of goods sold.

6. Prepaid Expenses

Prepaid expenses represent actual costs incurred (including expenses paid in advance and expenses not yet paid) that relate to the operating results of multiple accounting periods and are allocated to production and business expenses of the relevant accounting periods.

Prepaid expenses are classified as current (with an allocation period of no more than 12 months or within one normal operating cycle) and non-current (with an allocation period exceeding 12 months or longer than one normal operating cycle) in the statement of financial position. Non-current prepaid expenses are not reclassified as current prepaid expenses when preparing the financial statements.

The allocation of prepaid expenses to production and business expenses for each period is based on the nature and extent of each type of expense, enabling the Company to select an appropriate allocation method and basis. The allocation periods and methods applied by the Company to prepaid expenses are as follows:

Tools and Supplies

Tools and supplies put into use are amortised on a straight-line basis over a period not exceeding 36 months.

Prepaid Land Rental

Prepaid land rental represents land rental payments made in advance for land currently used by the Company. Prepaid land rental is amortised on a straight-line basis over the lease term (26 years and 10 months).

Brokerage Consulting Fees

Brokerage fees payable by the Company for consulting services relating to product development and the exclusive sales distribution management of the entire Thai Hoc – Binh Giang Real Estate Project.

Other Prepaid Expenses

Other prepaid expenses are amortised to expenses on a straight-line basis over the effective term of the respective expenses.

7. Other Current Assets

Other current assets represent the total value of current assets that have not been classified as cash, receivables, inventories or short-term investments. Under the new regulations set out in Circular No. 99/2025/TT-BTC, this item comprises the following main categories:

Restricted cash and cash equivalents (current): Cash or cash equivalents that are not freely available for use at the reporting date.

Precious metals and gemstones: Precious metals and gemstones that are not classified as inventories.

Investments held for price appreciation: Investments held for sale to generate gains from price appreciation but not classified as investment property.

Deductible VAT and other items: Input VAT not yet fully deducted, or other current assets arising from advance payment transactions.

8. Tangible fixed assets

Tangible fixed assets are stated at their cost less accumulated depreciation. The cost of tangible fixed assets includes all expenses that the company must incur to acquire the asset and bring it into a state of readiness for use. Costs incurred after initial recognition are only added to the cost of the

tangible fixed asset if these costs are certain to increase future economic benefits from the use of the asset. Costs that do not meet these conditions are recognized as production or business expenses for the period.

When tangible fixed assets are sold or disposed of, the cost and accumulated depreciation are written off, and any resulting gain or loss from disposal is recognized as income or expense for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life. The depreciation periods for various types of tangible fixed assets are as follows:

Types of Tangible fixed assets	Years
Buildings and structures	05 - 15
Machinery and equipment	05 - 15
Transport and transmission vehicles	05 - 10
Management equipment	03 - 05

9. Investment Properties

Investment property is property owned by the company that is used to earn rental income. Investment property held for rental is stated at its cost less accumulated depreciation. The cost of investment property includes all expenses incurred by the company or the fair value of the exchange amounts to acquire the investment property, up to the time of purchase or completion of construction.

Costs related to investment property that arise after initial recognition are recognized as expenses, unless these costs are certain to increase the future economic benefits of the investment property beyond the originally assessed level, in which case they are added to the cost of the investment property.

When investment property is sold, the cost and accumulated depreciation are written off, and any resulting gain or loss is recognized as income or expense for the period..

The transfer of property from owner-occupied property or inventory to investment property only occurs when the owner discontinues using the asset and starts renting it to others, or when the construction phase is completed. The transfer of investment property to owner-occupied property or inventory only occurs when the owner begins using the property or starts selling it. The transfer from investment property to owner-occupied property or inventory does not affect the original cost or carrying value of the property at the time of the transfer.

Investment property held for rental is depreciated using the straight-line method based on the estimated useful life. The company's investment property is depreciated over 8 years.

Transfers between investment property, owner-occupied property and inventories do not change the carrying amount of the asset transferred or its original cost for valuation purposes or in the preparation of the financial statements.

10. Business Cooperation Contracts

A business cooperation contract ("BCC") is a contractual arrangement between two or more parties to conduct economic activities jointly without establishing a separate legal entity. The applicable accounting treatment is determined based on the substance of each contract, particularly whether joint control exists. Joint control exists when decisions relating to the relevant activities of the BCC require the unanimous consent of all parties sharing control, regardless of their capital contribution ratios or the legal form of the contract.

In all cases, where the Company receives cash or other assets contributed by other parties to a BCC, the amounts received are recognised as liabilities and not as equity.

BCCs under the After-tax Profit-sharing Arrangement (BCCs Subject to Joint Control)

The parties may distribute profits only if the BCC generates a profit and must bear losses if the BCC incurs losses. Where the Company is designated as the accounting and tax settlement party for the BCC, it records all revenue and expenses arising from the BCC in its accounting records to determine the operating results and tax obligations. However, in the income statement, the Company recognises only the portion of revenue and expenses corresponding to its profit-sharing or loss-bearing ratio.

11. Payables and accrued

Payables and accrued expenses are recognized for amounts that are owed in the future related to goods and services that have been received. Accrued expenses are recorded based on reasonable estimates of the amounts to be paid..

The classification of payables is as follows::

- Payables to Suppliers: These reflect payables arising from commercial transactions related to the purchase of goods, services, and assets, where the supplier is an independent entity from the company.
- Accrued Expenses: These reflect payables for goods and services received from suppliers or provided to buyers but not yet paid due to the absence of invoices or incomplete accounting documentation. They also include payables to employees for wages, vacation pay, and accrued production or business expenses that need to be accrued.
- Other Payables: These reflect non-commercial payables that are not related to the purchase, sale, or provision of goods and services.

Payables and Accrued Expenses are classified as current and non-current on the consolidated balance sheet based on the remaining term as of the end of the reporting period.

12. Dividends and Profit Payable

Dividends are recognised as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders in accordance with applicable securities laws, the Law on Enterprises and the Company's charter.

13. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that settlement of the obligation will result in an outflow of economic benefits, and the amount of the obligation can be reliably estimated.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the accounting period.

The Company's provisions comprise:

Construction Warranty Provisions

Construction warranty provisions are recognised for each construction project for which a warranty commitment exists.

The provision is calculated at a rate of 2% to 5% of the revenue recognised during the period for each construction project covered by a warranty commitment in accordance with construction laws and regulations.

Increases or decreases in the construction warranty provision required at the end of the accounting period are recognised in selling expenses. Upon expiry of the warranty period, any unused provision or excess provision is reversed and credited to selling expenses.

14. Profit Distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's charter and applicable laws, and subject to approval by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into consideration non-cash items included in undistributed post-tax profits that may affect cash flows and the Company's ability to pay dividends, such as gains arising from the revaluation of assets contributed as capital, gains arising from the revaluation of monetary items, financial instruments and other non-monetary items.

15. Equity

Contributed Capital

Contributed capital is recognised based on the actual capital contributed by shareholders.

16. Revenue and Income Recognition

Revenue from the Sale of Goods

Revenue from the sale of goods is recognised when the Company fulfils its performance obligations under the contract by transferring control of the goods and finished products to the customer, and all of the following conditions are satisfied:

- The Company has transferred substantially all the risks and rewards of ownership of the goods.
- The Company no longer retains managerial involvement to the degree usually associated with ownership or control over the goods or products.
- Revenue can be measured reliably.
- The Company has received or is expected to receive the economic benefits from the sales transaction.
- The costs related to the sales transaction can be measured reliably.

Revenue from the Rendering of Services

Revenue from the rendering of services is recognised when the Company fulfils its performance obligations under the contract and all of the following conditions are satisfied:

- Revenue can be measured reliably. Where the contract provides the customer with the right to return the purchased services under specific conditions, revenue is recognised only when those conditions no longer apply and the customer no longer has the right to return the services rendered.
- The Company has received or is expected to receive the economic benefits from the service transaction.
- The stage of completion of the work at the reporting date can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Where services are rendered over multiple accounting periods, revenue recognised in each period is based on the stage of completion of the work as at the end of the accounting period.

Revenue from the Sale of Real Estate

Revenue from the sale of real estate developed by the Company is recognised when all of the following conditions are simultaneously satisfied:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the risks and rewards associated with ownership of the real estate to the buyer.
- The Company no longer retains managerial involvement to the degree usually associated with ownership or control over the real estate.
- Revenue can be measured reliably.
- The Company has received or is expected to receive the economic benefits from the real estate sale transaction.
- The costs related to the real estate sale transaction can be measured reliably.

Where the customer has the right to complete the interior of the real estate and the Company undertakes such interior completion in accordance with the customer's designs, specifications and requirements under a separate interior completion contract, revenue is recognised when the basic structure of the property has been completed and handed over to the customer.

Construction Contract Revenue

A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, function or ultimate purpose.

Construction contract revenue comprises the initial contract price agreed upon and adjustments arising during the performance of the contract and agreed upon by both parties, including variations in the scope of work, additional claims, bonuses for early completion and compensation for costs incurred beyond the contract price, provided that such amounts can be reliably measured and are likely to be approved.

When the outcome of a construction contract can be reliably estimated, for contracts under which the contractor is paid based on the value of work performed, revenue and related expenses are recognised in proportion to the completed work certified by the customer and reflected in invoices issued.

Variations in construction work volume, claims for compensation and other additional receipts are recognised as revenue only when agreed upon with the customer.

When the outcome of a construction contract cannot be reliably estimated:

- Revenue is recognised only to the extent of contract costs incurred for which recovery is reasonably certain.
- Contract costs are recognised as expenses in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised immediately as an expense in the period in which it is identified.

Interest Income

Interest income is recognised over time based on the effective interest rate applicable to each period.

Profit Distributions

Profit distributions are recognised when the Company becomes entitled to receive profits from its investments. Only profits attributable to the period after the investment date are recognised in financial income, while profits attributable to the period before the investment date are deducted from the cost of the investment.

Dividends received in the form of shares are not recognised as financial income, nor do they increase the carrying amount of the investment. Only the additional number of shares received is recorded.

17. Borrowing Costs

Borrowing costs comprise interest expenses and other costs incurred directly in connection with borrowings.

Borrowing costs are recognised as expenses in the period in which they are incurred, unless they qualify for capitalisation.

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset in progress, which is an asset that necessarily takes a substantial period of time (more than 12 months) to get ready for its intended use or sale, are capitalised as part of the cost of that asset when the Company is reasonably certain that the asset will generate future economic benefits and the borrowing costs can be measured reliably.

Capitalisation of borrowing costs commences when all three of the following conditions are satisfied simultaneously:

- Expenditures for the acquisition, construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation is suspended during periods in which the construction or production of the asset is interrupted abnormally. Capitalisation ceases when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For specific borrowings used to finance the acquisition, construction or production of a qualifying asset in progress, the amount of borrowing costs eligible for capitalisation is the actual borrowing costs incurred during the period, less any income earned from the temporary investment of those borrowings.

18. Expenses

Expenses are amounts that reduce economic benefits and are recognized when the transaction occurs or when it is reasonably certain that an expense will occur in the future, regardless of whether payment has been made or not.

Expenses and the related revenue they generate must be recognized simultaneously under the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and regulations of accounting standards to ensure that the transaction is fairly and reasonably reflected.

19. Corporate income tax

Company's accounting policy for corporate income tax is implemented in accordance with the provisions of the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 December 2025 issued by the Government detailing certain provisions of the Law on Corporate Income Tax, guidance documents issued by the Ministry of Finance, and other relevant legal regulations.

Corporate income tax expense comprises only current income tax, being the amount of corporate income tax payable calculated on taxable income for the year using the prevailing corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatment, non-deductible expenses, non-taxable income and tax losses carried forward.

On a quarterly basis, the Company determines and recognises the provisional corporate income tax payable. At the end of the financial year, the Company determines the actual corporate income tax payable based on the annual tax finalisation return and adjusts any difference from the amount provisionally recognised during the year.

20. Relate parties

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

The Company's related parties include:

- Subsidiaries and associates.
- Individuals who directly or indirectly hold voting rights that enable them to exercise significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel who have the authority and responsibility for planning, directing and controlling the activities of the Company, including the Executive Board, the Supervisory Board, other management personnel and their close family members.

- Enterprises in which individuals belonging to the above groups hold a sufficient proportion of voting rights, directly or indirectly, to exercise significant influence over those enterprises. These include enterprises owned by the Company's key management personnel or major shareholders, as well as enterprises sharing key management personnel with the Company.

Close family members of an individual are those who may be expected to influence, or be influenced by, that individual in their dealings with the Company, including their father, mother, spouse, children and siblings.

Related party transactions are transfers of resources or obligations between related parties, regardless of whether a price is charged.

In considering related party relationships, greater emphasis is placed on the substance of the relationship rather than its legal form.

V. Explanatory for items in the balance sheet

1. Cash

	30/09/2026 VND	01/01/2026 VND
Cash	3.312.610.090	2.817.317.370
Demand deposits at banks	795.404.033	16.378.099.145
Total	**4.108.014.123**	**19.195.416.515**

2. Financial Investments

1a. Held-to-Maturity Investments

	30/09/2026 VND	01/01/2026 VND
Short-term	**129.742.192.465**	**131.452.561.643**
Loans and Loan Interest Receivable from Related Parties	**129.742.192.465**	**131.452.561.643**
Loans to Related Parties	***125.725.000.000***	***130.525.000.000***
- Dong A Consulting and Construction Co., Ltd.	93.125.000.000	93.125.000.000
- Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	-	5.000.000.000
- Sunfeel vietnam JSC	32.600.000.000	32.400.000.000
Interest Receivable from Loans to Related Parties	***4.017.192.465***	***927.561.643***
- Dong A Consulting and Construction Co., Ltd.	3.224.578.766	-
- Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	-	201.643.836
- Sunfeel vietnam JSC	792.613.699	725.917.807
Long-term	**20.875.753.425**	-
Loans and Loan Interest Receivable from Related Parties	**20.875.753.425**	-
Loans to Related Parties	***20.000.000.000***	-
- Sunfeel vietnam JSC	20.000.000.000	-
Tiền lãi cho vay bên liên quan	***875.753.425***	-
- Sunfeel vietnam JSC	875.753.425	-
Total	**150.617.945.890**	**131.452.561.643**

Short-term loans to related parties are provided to supplement working capital for their production and business activities, as detailed below:

Company Name	*Term*	*Annual interest rate*	*Collateral*
Dong A Consulting and Construction Co., Ltd	6 - 12 months	3,5%-5%	Unsecured
Sunfeel Vietnam Joint Stock Company	9 - 11 months	8%	Inventory held by Sunfeel Vietnam Joint Stock Company

Long-term loans to related parties are provided to supplement funding for the repair and upgrading of property, plant and equipment used in production and business activities, as detailed below:

Company Name	*Term*	*Annual interest rate*	*Collateral*
Sunfeel Vietnam Joint Stock Company	36 months	10%	Inventory held by Sunfeel Vietnam Joint Stock Company

3. Investments in Other Entities

	30/09/2026 VND		01/01/2026 VND	
	Original cost	**Provision**	**Original cost**	**Provision**
Investments in Subsidiaries	***281.100.000.000***	-	***281.100.000.000***	-
1369 Industrial Park Joint Stock Company	94.500.000.000	-	94.500.000.000	-
Dong A Consulting and Construction Co., Ltd.	156.000.000.000	(4.242.728.050)	156.000.000.000	(2.549.943.988)
Toan Thang Co., Ltd.	30.600.000.000	-	30.600.000.000	-
Investments in Associates	***120.250.000.000***	-	***120.250.000.000***	-
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	10.000.000.000	-	10.000.000.000	-
Sunfeel Vietnam Joint Stock Company	68.250.000.000	-	68.250.000.000	-
Sunfeel Vietnam Joint Stock Company	15.000.000.000	(2.890.428.423)	15.000.000.000	-
Tay Nguyen Brick And Tile Joint Stock Company	27.000.000.000	-	27.000.000.000	-
Investment in another entity	***77.300.000.000***	-	***79.100.000.000***	-
Na Duong Brick and Tile Joint Stock Company	10.800.000.000	-	10.800.000.000	-
Hai Duong Porcelain Real Estate Investment Joint Stock Company	-	-	68.300.000.000	-
Hoang Thuan Loc Investment Group Joint Stock Company	66.500.000.000	-	-	-
Total	**478.650.000.000**	**(7.133.156.473)**	**480.450.000.000**	**(2.549.943.988)**

The number of shares/contributed capital held and the ownership ratio of the Company in the following entities are as follows:

Company name	30/09/2026		01/01/2026	
	Number of shares/ Capital contribution	Ownership percentage	Number of shares/ Capital contribution	Ownership percentage
1369 Industrial Park Joint Stock Company	9.450.000 CP	70,00%	9.450.000 CP	70,00%
Dong A Consulting and Construction Co., Ltd.	156 tỷ VNĐ	78,00%	156 tỷ VND	78,00%
Toan Thang Co., Ltd.	30,6 tỷ VNĐ	51,00%	30,6 tỷ VND	51,00%
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	1.000.000 CP	42,09%	1.000.000 CP	42,09%
Joint Stock Company for Implementing the New Urban Area Project in Group 4, Nghia Duc Ward	6.825.000 CP	35,00%	6.825.000 CP	35,00%
Sunfeel Vietnam Joint Stock Company	2.691.925 CP	35,00%	2.691.925 CP	35,00%
Tay Nguyen Brick And Tile Joint Stock Company	2.700.000 CP	45,00%	2.700.000 CP	45,00%
Na Duong Brick and Tile Joint Stock Company	1.080.000 CP	18,00%	1.080.000 CP	18,00%
Hai Duong Porcelain Real Estate Investment Joint Stock Company	-	-	6.830.000 CP	5,00%
Hoang Thuan Loc Investment Group Joint Stock Company (i)	6.650.000 CP	19,00%	-	-

New Investments During the Year:

(i) According to Enterprise Registration Certificate No. 0901226556 issued by the Department of Finance of Hung Yen Province on 29 January 2026, Hoang Thuan Loc Investment Group Joint Stock Company has charter capital of VND 350,000,000,000 (three hundred and fifty billion Vietnamese dong). During the period, the Company invested VND 66,500,000,000, equivalent to 6,650,000 shares, representing 19% of the charter capital.

Fair Value

The Company has not determined the fair value of investments for which quoted prices are unavailable, as no specific guidance has been issued on determining the fair value of these investments.

Operating Performance of Subsidiaries and Associates

The subsidiaries and associates are conducting their business activities normally, with no significant changes compared with the previous year.

Provision for Investments in Other Entities

Movements in the provision for investments in other entities are as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Opening balance	2.549.943.988	-
Provision recognised/(reversed)	4.583.212.485	2.269.322.716

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Closing balance	**7.133.156.473**	**2.269.322.716**

Transactions with Subsidiaries and Associates

Significant transactions between the Company and its subsidiaries and associates are as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
1369 Industrial Park Joint Stock Company		
Loan from subsidiary	10.050.000.000	3.000.000.000
Interest expense on loan from subsidiary	2.137.212.331	-
Dong A Consulting and Construction Co., Ltd.		
Loans to subsidiaries	-	33.500.000.000
Interest receivable on loans	2.137.907.533	3.142.880.134
Construction work payable to subsidiaries	8.045.508.334	-
Toan Thang Co., Ltd.		
Revenue from rendering services	1.080.000.000	1.080.000.000
Construction revenue	988.750.926	95.877.150
Purchase of property, plant and equipment from subsidiaries	818.181.818	472.727.273
Services received	7.321.000	17.803.062
Borrowings from subsidiaries	8.000.000.000	14.500.000.000
Interest payable on borrowings	776.479.453	190.068.493
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company		
Loan interest income	141.621.918	348.767.123
Sunfeel Vietnam Joint Stock Company		
Loans to associates	35.600.000.000	32.400.000.000
Loan interest income	2.829.397.263	496.810.958
Tay Nguyen Brick And Tile Joint Stock Company		
Capital contribution to an associate company	-	27.000.000.000

4. Short-term Trade Receivables

	30/09/2026 VND	01/01/2026 VND
Receivables from Related Parties	***33.000.000***	-
Opex Investment Joint Stock Company	33.000.000	-
Receivables from Other Customers	***6.693.280.350***	***19.142.177.477***
Van Ho District Investment and Construction Project Management Board	759.486.053	1.964.090.000
Hoa Nhan Company Limited	-	2.026.357.103

	30/09/2026 VND	01/01/2026 VND
Nhat Tien Company Limited	-	4.633.047.000
Vinacon Vietnam Construction Investment Joint Stock Company	-	2.692.063.049
Sotana Joint Stock Company	1.585.722.889	-
Dong Son Joint Stock Company	1.000.202.750	1.300.202.750
Other customers	3.347.868.658	6.526.417.575
Total	**6.726.280.350**	**19.142.177.477**

5. Short-term prepayment to suppliers

	30/09/2026 VND	01/01/2026 VND
Prepayments to Related Parties	***1.580.000.000***	-
Solar Aluminium Joint Stock Company	1.580.000.000	-
Prepayments to Other Customers	***6,097,002,467***	***5.492.050.438***
Ben Trieu Joint Stock Company	-	1.451.250.000
Construction Technology Consulting and Transfer Office	1.473.700.000	1.473.700.000
Ecodesign Construction Investment Consulting Joint Stock Company	-	951.262.327
Thai Hung Construction Co., Ltd.	2.349.896.999	-
Other suppliers	2.273.405.468	1.615.838.111
Total	**7.677.002.467**	**5.492.050.438**

6. Other receivebles

6a. Other short term Receivables

	30/09/2026 VND		01/01/2026 VND	
	Value	Provision	Value	Provision
Receivables from Other Organisations and Individuals	***454.538.516***	-	***312.375.574***	-
Other Short-term Receivables	454.538.516	-	312.375.574	-
Total	**454.538.516**	-	**312.375.574**	-

6b. Other Long-term Receivables

	30/09/2026 VND	01/01/2026 VND
Tan Hung Co., Ltd (i)	18.900.000.000	18.900.000.000
Other deposits and pledges	761.650.000	565.000.000
Total	**19.661.650.000**	**19.465.000.000**

(i) A deposit paid to Tan Hung Co., Ltd. pursuant to the Agreement dated 25 June 2024 to secure the execution of a real estate brokerage contract for the Tay Viet Hoa Industrial Cluster Project once the Project becomes eligible for sale.On 27 June 2025, the People's Committee of Hai Duong Province issued Decision No. 2686/QĐ-UBND approving the investment policy and simultaneously approving the investor for the investment project to

develop and operate the infrastructure of the Tay Viet Hoa Industrial Cluster, with Tan Hung Co., Ltd. as the investor. The project covers an area of 599,413 m², has a total investment capital of VND 731,371,422,000 and an operating term of 50 years. The construction and commencement-of-operation period is 48 months from the date of the decision approving the project's investment policy.As at the end of the reporting period, the first phase of land clearance had been completed.

7. Inventories

	30/09/2026 VND		01/01/2026 VND	
	Value	Provision	Value	Provision
Raw materials and materials	3.901.949.963	-	3.702.264.254	-
Work-in-progress production and business costs (*)	633.916.398.443	-	555.054.375.437	-
Merchandise	4.875.884.052	-	13.074.586.648	-
Total	**642.694.232.458**	-	**571.831.226.339**	-

(*) Details by projects and works as follows:

	30/09/2026 VND	01/01/2026 VND
Real Estate Project Thon Ca - Đong Coi - Bac Ninh (Land use rights, infrastructure, and shell construction costs)	4.620.271.997	44.222.602.450
Real Estate Project Ninh Xa - Bac Ninh	8.622.391.032	8.609.547.012
Real Estate Project Thai Hoc - Binh Giang (Compensation and site clearance costs)	593.309.728.520	490.423.870.292
Other real estate projects	5.076.612.079	5.194.790.186
Other works and projects	22.287.394.815	6.603.565.497
Total	**633.916.398.443**	**555.054.375.437**

(i) Expenses incurred in connection with the Investment Project for the Construction of the Cultural, Sports, Education and New Residential Centre in Thai Hoc Commune, Binh Giang District, Hai Duong Province (now Duong An Commune, Hai Phong City). The project covers a land area of 99,559.5 m², with a total investment of VND 183,596,997,000 (excluding borrowing costs and land use fees) and an implementation period of 36 months, excluding the land allocation period. The project has been granted a Land Use Rights Certificate and is currently in the process of completing its technical infrastructure. Expenses incurred during the current year mainly comprise construction costs and capitalised borrowing costs. Borrowing costs capitalised during the current period amounted to VND 18,308,010,424 (prior period: VND 0).

8. Short-term Prepaid Expenses

	30/09/2026 VND	01/01/2026 VND
Cost of tools and equipment	55.303.968	110.058.220
Insurance expenses	48.106.429	44.418.678
Prepaid land rental expenses (i)	1.171.768.304	-

	30/09/2026 VND	01/01/2026 VND
Real estate sales consulting and brokerage expenses	2.777.777.778	1.851.851.852
Office rental expenses	540.000.000	-
Other long-term prepaid expenses	58.010.339	22.832.958
Total	**4.650.966.818**	**2.029.161.708**

(i) Compensation and site clearance support costs offset against land rental payable for the Investment Project for the Construction of the Cultural, Sports, Education and New Residential Centre in Thai Hoc Commune, Binh Giang District, Hai Duong Province (now Duong An Commune, Hai Phong City).

9. Other Current Assets

	30/09/2026 VND	01/01/2026 VND
Restricted bank deposits (i)	12.642.000.000	650.000.000
Other current assets	-	-
Total	**12.642.000.000**	**650.000.000**

(i) Bank deposits held with VietinBank – Hai Duong Branch are frozen and restricted as collateral to secure the Company's obligations under advance payment guarantees issued in respect of construction contracts funded by the State budget.

As these deposits are subject to restrictions on withdrawal and use, the Company separately tracks and presents them under "Other Current Assets" in the financial statements in accordance with Circular No. 99/2025/TT-BTC, rather than under "Cash and Cash Equivalents".

10. Tangible Fixed Assets

	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Management tools and equipment	Total
Original cost					
01/01/2026	976.155.832	35.003.028.584	16.633.107.262	33.354.545	52.645.646.223
Purchases during the period	-	4.589.008.149	3.836.767.744	-	8.425.775.893
Disposals during the period	-	-	(1.383.605.454)	-	(1.383.605.454)
30/09/2026	**976.155.832**	**39.592.036.733**	**19.086.269.552**	**33.354.545**	**59.687.816.662**
Accumulated depreciation value					
01/01/2026	488.562.424	23.532.519.483	11.330.871.927	11.118.180	35.363.072.014
Depreciation for the year	37.507.185	1.809.798.357	942.270.874	5.003.181	2.794.579.597
Disposals during the period	-	-	(550.923.636)	-	(550.923.636)
30/09/2026	**526.069.609**	**25.342.317.840**	**11.722.219.165**	**16.121.361**	**37.606.727.975**
Remaining value					
01/01/2026	487.593.408	11.470.509.101	5.302.235.335	22.236.365	17.282.574.209
30/09/2026	**462.588.618**	**14.710.651.121**	**7.151.052.141**	**18.900.911**	**22.081.088.687**

11. Finance Lease Assets

	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Management tools and equipment	Total
Original cost					
01/01/2026	-	-	-	-	-
Purchases during the period	-	3.592.592.593	-	-	3.592.592.593
Disposals during the period	-	-	-	-	-
30/09/2026	-	**3.592.592.593**	-	-	**3.592.592.593**
Accumulated depreciation value					
01/01/2026	-	-	-	-	-
Depreciation for the year	-	89.814.816	-	-	89.814.816
Disposals during the period	-	-	-	-	-
30/09/2026	-	**89.814.816**	-	-	**89.814.816**
Remaining value					
01/01/2026	-	-	-	-	-
30/09/2026	-	**3,502,777,777**	-	-	**3,502,777,777**

12. Intangible Fixed Assets

These comprise computer software, with details as follows:

	Cost	Accumulated Depreciation	Net Book Value
01/01/2026	-	-	-
Additions during the period	92.925.000	-	92.925.000
Depreciation for the period	-	(4.646.250)	(4.646.250)
30/09/2026	**92.925.000**	**(4.646.250)**	**88,278,750**

13. Investment Property

Investment Property for Lease

This refers to the value of the building at the Sao Do Food Store, located in Sao Do Ward, Chi Linh City, Hai Duong Province, specifically:

	Original cost	Accumulated depreciation	Remaining value
01/01/2026	3.500.000.000	(2.734.374.975)	765.625.025
Depreciation for the year	-	(328.124.997)	(328.124.997)
30/09/2026	**3.500.000.000**	**(3.062.499.972)**	**437.500.028**

According to Vietnamese Accounting Standard No. 05 on "Investment Property," the fair value of investment property at the end of the financial year must be disclosed. However, the Company has not yet determined the fair value of its investment properties due to the lack of necessary conditions to perform the valuation.

14. Short-term Payables to Sellers

	30/09/2026 VND	01/01/2026 VND
Payables to other Providers	***7.637.672.122***	***16.856.615.177***
Ha Nam AMG Co., Ltd.	982.974.345	982.974.345
Long Thai Development Investment Joint Stock Company	1.095.292.800	-
Vietnam Construction and Environmental Technology Joint Stock Company	984.230.000	984.230.000
Huu Thinh Joint Stock Company	-	4.383.500.000
Thai Hung Construction Co., Ltd.	-	5.611.923.000
Other providers	4.575.174.977	4.893.987.832
Total	**7.637.672.122**	**16.856.615.177**

15. Short-term advances from customers

	30/09/2026 VND	01/01/2026 VND
Prepayments from Related Parties	***1.283.142.300***	***5.000.000.000***
Hai Duong Porcelain Joint Stock Company	1.283.142.300	5.000.000.000
Prepayments from Other Customers	***22.277.991.478***	***22.514.607.166***
Customers purchasing real estate and making payments in instalments according to the progress schedule	-	6.975.713.694
West Hai Phong Construction Investment Project Management Board	2.118.975.000	10.044.437.000
Nam Sach Commune Construction Investment Project Management Board	11.992.000.000	-
Na Duong Brick and Tile Joint Stock Company	5.000.000.000	-
Other suppliers	3.167.016.478	5.494.456.472
Total	**23.561.133.778**	**27.514.607.166**

16. Short-term Dividends Payable

	30/09/2026 VND	01/01/2026 VND
Payables to Related Parties	***5.121.468.600***	-
Dividends payable to key management personnel	5.121.468.600	-
Payables to Other Suppliers	***31.958.514.600***	-
Other shareholders	31.958.514.600	-
Total	**37.079.983.200**	-

17. Taxes and amounts payable to the State

	01/01/2026 VND		Amounts arising during the year VND		30/09/2026 VND	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
VAT on domestic sales	5.133.523.453	-	5.045.230.779	(5.261.106.663)	5.156.769.569	239.122.000

	01/01/2026 VND		Amounts arising during the year VND		30/09/2026 VND	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
Import VAT	-	-	886.143.074	(886.143.074)	-	-
Corporate income tax	10.319.705.411	-	13.833.645.648	(10.148.901.318)	14.004.449.741	-
Personal income tax	33.482.530	-	540.279.995	(58.781.593)	514.980.932	-
Land and housing tax	46.596.186	-	2.526.978.589	(2.573.574.775)	-	-
Other fees, charges, and payable amounts	-	-	1.025.097.819	(1.025.097.819)	-	-
Total	**15.533.307.580**		**23.857.375.904**	**(19.953.605.242)**	**19.676.200.242**	**239.122.000**

Value Added Tax (VAT)
The company pays VAT using the credit method, with tax rates of 8% and 10%.

Import and Export Tax
The company declares and pays according to the Customs notification.

Corporate Income Tax

The company is required to pay corporate income tax on taxable income at a tax rate of 20%.

The determination of the corporate income tax payable by the company is based on the current tax regulations. However, these regulations change periodically, and tax provisions for various types of transactions may be interpreted in different ways. Therefore, the tax amount presented in the combined financial statements may change upon review by the tax authorities.

Other Taxes
The company declares and pays taxes in accordance with regulations.

18. Accrued Expenses

a. Short-term

	30/09/2026 VND	01/01/2026 VND
Interest Payable to Related Parties	***1.348.376.712***	***698.972.602***
1369 Industrial Park Joint Stock Company	1.348.376.712	508.287.671
Toan Thang Co., Ltd.	-	190.684.931
Payables to Other Organisations and Individuals	-	***676.941.040***
Interest payable on borrowings	-	676.941.040
Total	**1.348.376.712**	**1.375.913.642**

b. Long-term

	30/09/2026 VND	01/01/2026 VND
Interest Payable to Related Parties	***336.000.000***	-
Toan Thang Co., Ltd.	336.000.000	-

	30/09/2026 VND	01/01/2026 VND
Total	**336.000.000**	**-**

19. Other Short-term Payables

	30/09/2026 VND	01/01/2026 VND
Payables to Related Parties	***600.000.000***	-
Remuneration of the Board of Directors and the Supervisory Board for 2025	600.000.000	-
Payables to Other Entities and Individuals	***147.584.880.842***	***93.825.500.260***
Hung Phat HD Construction Investment Joint Stock Company (*)	147.447.283.995	93.700.000.000
Other payables	137.596.847	125.500.260
Total	**148.184.880.842**	**93.825.500.260**

(*) Hung Phat HD Construction Investment and Trading Joint Stock Company ("Hung Phat HD") entered into a consortium with the Company to implement the Investment Project for the Construction of the Cultural, Sports, Education and New Residential Centre in Thai Hoc Commune, Binh Giang District (the "Project") pursuant to Contract No. 01/2021/HĐDA dated 12 January 2021 signed with the People's Committee of Binh Giang District. Under the Consortium Agreement dated 25 October 2020 and its Appendix dated 15 January 2021, the Company acts as the consortium representative and is responsible for accounting, tax declarations and signing contracts with other parties on behalf of the consortium. The two parties contribute capital and share profits or losses in a 50:50 ratio.

During the period, Hung Phat HD transferred VND 53,747,283,995 to the Company for the implementation of the Project.

20. Loans

20a. Short-term loans

	30/09/2026 VND	01/01/2026 VND
Short-term loan from related parties	***33.648.600.000***	***65.198.600.000***
Mr Le Anh Luan (i)	1.598.600.000	698.600.000
Toan Thang Co., Ltd. (ii)	-	14.500.000.000
1369 Industrial Park Joint Stock Company (ii)	32.050.000.000	50.000.000.000
Short-term bank loan	***345.621.854.411***	***54.285.549.398***
Agricultural and Rural Development Bank of Vietnam - Hai Duong Branch (iv)	7.349.225.553	6.803.484.473
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch	302.147.723.040	299.395.200.026
Of which: Short-term borrowings to supplement working capital (iv)	*14.248.718.040*	*11.496.195.026*
Borrowings for the Thai Hoc Real Estate Project (iii)	*287.899.005.000*	*287.899.005.000*
Vietnam Military Joint Stock Commercial Bank - Hai Duong Branch (iv)	1.109.760.005	1.505.498.208
Vietnam Joint Stock Commercial Bank for Investment and Development - Thanh Dong Branch (iv)	26.224.964.613	26.625.278.609
Asia Commercial Bank - Hai Duong Branch (iv)	8.790.181.200	3.749.826.602

	30/09/2026 VND	01/01/2026 VND
Ho Chi Minh City Development Joint Stock Commercial Bank - Hai Duong Branch (iv)	-	638.695.580
Vietnam International Joint Stock Commercial Bank - Hai Duong Branch	-	3.466.570.900
Short-term loans from individuals		
– Mrs Do Thi Van Anh(i)	***4.780.000.000***	***4.780.000.000***
Current Portion of Long-term Bank Borrowings (see Note V.17b)	***272.000.000***	***264.000.000***
Current Portion of Finance Lease Liabilities (see Note V.17b)	***497.937.000***	-
Total	**384.820.391.411**	**412.427.154.398**

The Company is able to repay its short-term borrowings.

(i) Loans from individuals are interest-free and unsecured, and are used to supplement working capital for the Company's production and business activities.

(ii) Loans from subsidiaries are used to supplement working capital for the Company's production and business activities. The loan term is less than 12 months, with an interest rate of 5% per annum.

(iii) The loan agreement dated 24 October 2025 was entered into to finance the payment of expenses relating to the Investment Project for the Construction of the Cultural, Sports, Education and New Residential Centre in Thai Hoc Commune, Binh Giang District, Hai Duong Province (now Duong An Commune, Hai Phong City) (see Note V.6). The loan term is 48 months, with an interest rate of 9.3% per annum for the current period. The loan is secured by assets owned by related-party individuals, comprising land use rights certificates for land within the Thai Hoc Project. The loan is repayable according to the following schedule:

	Closing balance	Opening balance
Within 1 year	66.000.000.000	22.000.000.000
Over 1 to 5 years	221.899.005.000	265.899.005.000
Total	**287.899.005.000**	**287.899.005.000**

(iv) Bank borrowings are used to supplement working capital for trading and other business activities. The borrowings are secured by mortgages over the Company's assets and assets owned by related-party individuals, have terms of less than 12 months, and bear interest at rates ranging from 7.7% to 9.9% per annum.

20b. Long-term Borrowings and Finance Lease Liabilities

	30/09/2026 VND	01/01/2026 VND
Borrowings from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch (i)	-	***206.000.000***
Long-term Borrowings from Related Parties – Toan Thang Co., Ltd. (ii)	***8.000.000.000***	-
Finance Lease Liabilities	***2.082.262.000***	-
Vietnam Joint Stock Commercial Bank for Industry and Trade Leasing Company Limited (iii)	2.082.262.000	-

	30/09/2026 VND	01/01/2026 VND
Total	**10.082.262.000**	**206.000.000**

(i) A loan was obtained from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch at the Company's office under an agreement dated 19 September 2024 to finance the purchase of a passenger car. The loan term is 36 months, with an interest rate of 8.3% per annum. The loan is secured by the asset acquired using the loan proceeds.

(ii) A loan agreement dated 23 March 2026 was entered into to finance production and business expenses incurred in carrying out construction works and projects undertaken by the Company. The loan term is 36 months, with an interest rate of 8% per annum.

(iii) Under Finance Lease Agreement No. 01.074/2026/TSC-CTTC dated 23 June 2026, entered into with Vietnam Joint Stock Commercial Bank for Industry and Trade Leasing Company Limited, the Company leases machinery and equipment under the following principal terms:

- Leased asset : ZOOMLION crawler excavator, Model ZE385G
- Value of leased asset : 3.880.000.000 VND
- Lease term : 5 years, from 23/06/2026 to 23/6/2031
- Purchase option : The Company may purchase the asset at the end of the lease term for VND 20,000,000
- Collateral : None
  Security deposit: 194.000.000 VND

The repayment schedule for long-term borrowings and finance lease liabilities is as follows:

	Total Liabilities	Within 1 year	Over 1 to 5 years
Closing Balance			
Long-term borrowings from related parties	8.000.000.000	-	8.000.000.000
Long-term bank borrowings	272.000.000	272.000.000	-
Finance lease liabilities	2.580.199.000	497.937.000	2.082.262.000
Total	**10.852.199.000**	**769.937.000**	**10.082.262.000**
Opening Balance			
Long-term borrowings from related parties	-	-	-
Long-term bank borrowings	470.000.000	264.000.000	206.000.000
Finance lease liabilities	-	-	
Total	**470.000.000**	**264.000.000**	**206.000.000**

21. Reward and Welfare Fund

The Company only maintains a welfare fund. Details of its movements are as follows:

	From 01/01/2026 To 30/09/2026	From 01/01/2025 To 30/09/2025

	VND	VND
Opening balance	307.195.470	164.803.870
Increases during the period	300.000.000	300.000.000
Fund expenditures	(266.873.704)	(101.400.000)
Closing balance	**340.321.766**	**363.403.870**

22. Equity capital

22a. Statement of changes in equity

	Owner's contributed capital	Development investment fund	Undistributed after-tax profit	Total
01/01/2025	617.999.720.000	2.500.000.000	42.342.302.180	662.842.022.180
Profit for the current period	-	-	34.448.422.693	34.448.422.693
Remuneration of the Board of Directors and Supervisory Board	-	-	(600.000.000)	(600.000.000)
Appropriation to Funds	-	500.000.000	(800.000.000)	(300.000.000)
30/09/2025	**617.999.720.000**	**3.000.000.000**	**75.390.724.873**	**696.390.444.873**
01/01/2026	617.999.720.000	3.000.000.000	77.209.734.952	698.209.454.952
Profit for the current period	-	-	58.290.792.136	58.290.792.136
Remuneration of the Board of Directors and Supervisory Board	-	-	(37.079.983.200)	(37.079.983.200)
Appropriation to Funds	-	-	(600.000.000)	(600.000.000)
Profit for the current period	-	500.000.000	(800.000.000)	(300.000.000)
30/09/2026	**617.999.720.000**	**3.500.000.000**	**97.020.543.888**	**718.520.263.888**

22b. Shares

	30/09/2026	01/01/2026
Number of shares authorised for issue	61.799.972	61.799.972
Number of ordinary shares issued to the public	61.799.972	61.799.972
Number of ordinary shares outstanding	61.799.972	61.799.972

Par value per outstanding share: VND 10,000

22c. Profit Distribution

During the period, the Company distributed its 2025 profits in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ.C69 of the Annual General Meeting of Shareholders dated 20 June 2026, as follows:

		VND
• Appropriation to the Development Investment Fund	:	500.000.000
• Appropriation to the Welfare Fund	:	300.000.000
• Remuneration of the Board of Directors and the Supervisory Board for 2025	:	600.000.000
• Cash dividends distributed to shareholders for 2025	:	37.079.983.200

22d. Capital Increase Plan

Pursuant to Resolution No. 01/2026/NQ-ĐHĐCĐ.C69 of the Annual General Meeting of Shareholders dated 20 June 2026, the Company approved a plan to issue additional shares to increase its charter capital. Under this plan, the Company expects to issue up to 30,000,000 additional shares. The issuance is expected to be carried out in 2026.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE COMBINED INCOME STATEMENT

1. Revenue from sales of goods and provision of services

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Revenue from sales of goods	4.168.703.776	20.162.189.255
Revenue from provision of services	2.723.059.596	1.452.000.000
Real estate business revenue	24.174.873.558	26.602.127.843
Revenue from construction contracts	18.871.737.963	1.881.410.220
Total	**49.938.374.893**	**50.097.727.318**

2. Cost of goods sold (COGS)

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Cost of goods sold	3.774.427.207	18.856.624.563
Cost of services rendered	703.815.175	505.675.702
Cost of real estate transferred	13.456.919.335	19.634.011.693
Costs of construction contracts	15.756.485.396	1.607.135.857
Total	**33.691.647.113**	**40.603.447.815**

3. Financial income

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Interest income from demand deposits and cash equivalents	8.910.885	41.243.692
Interest income from loans	2.215.087.671	1.609.064.712
Foreign exchange gains	-	37.555
Total	**2.223.998.556**	**1.650.345.959**

4. Financial expenses

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Loan interest expenses	2.285.530.745	1.236.910.257
Reversal of provision for investment losses	2.045.705.536	992.941.292
Foreign exchange loss arising from the revaluation of foreign currency–denominated monetary items	84.600	-
Total	**4.331.320.881**	**2.229.851.549**

5. Selling expenses

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Employee expenses	6.750.000	37,250,000
Outsourced service expenses	4.646.250	-
Other expenses	2.979.171	-
Total	**14.375.421**	**37.250.000**

6. Enterprise management expenses

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Employee expenses	1.411.656.300	1.222.126.773
Administrative materials expenses	3.500.000	23.831.967
Office supplies expenses	68.101.075	88.138.226
Depreciation expenses on property, plant and equipment	332.312.216	270.815.057
Taxes, fees and charges	11.450.505	-
Outsourced service expenses	973.966.004	527.753.189
Other expenses	180.271.662	827.699.476
Total	**2.981.257.762**	**2.960.364.688**

7. Other income

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Gains from disposal of property, plant and equipment	40.000.000	7.117.851
Income from bonuses not related to revenue, gifts and donations received	-	11.728.800
State compensation for the recovery of land plots in the Thon Ca Project (i)	25.280.984.029	-
Other income	2	1
Total	**25.320.984.031**	**18.846.652**

(i) During the construction of the technical infrastructure for the residential area in Thon Ca Dong Coi, Ho Town, Thuan Thanh District, Bac Ninh Province, under the project "Investment in the Construction of Technical Infrastructure for the Residential Area in Thon Ca Dong Coi, Ho Town, Thuan Thanh District", the Company invested in the technical infrastructure for 186 land plots and constructed the basic structures for 88 land plots to satisfy the regulatory requirements for the transfer of land use rights. However, 11 land plots within the Project were subject to planning restrictions and were subsequently recovered by the State. The Company received compensation and support in accordance with Decision No. 3992/QĐ-UBND dated 17 July 2026 issued by the People's Committee of Thuan Thanh Ward, totalling VND 39,732,171,000.

As the 11 land plots are no longer available for the Company's exploitation or sale in the ordinary course of business, the Company derecognised the corresponding carrying amount of inventories attributable to the recovered land plots. These costs comprised basic construction costs, land use rights costs, technical infrastructure costs, and management, supervision, appraisal, construction drawing design and cost estimation expenses, totalling VND 14,451,186,971.

After offsetting the costs recognised in relation to the 11 recovered land plots against the compensation and support received, the remaining amount was VND 25,280,984,029. The Company recognised this net amount as other income during the period.

8. Other expenses

	From 01/07/2026 To 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Refund to the State budget for the Pa Cop Project	39.002.357	-
Reduction of input VAT relating to the 11 land plots in the Thon Ca Project subject to compensation for site clearance (i)	601.115.498	-
Late payment penalties and additional tax and social insurance assessments	253.590.153	69.202.670
Other expenses	462.843.505	8.119.804
Total	**1.356.551.513**	**77.322.474**

(i) Pursuant to Decision No. 3992/QĐ-UBND dated 17 July 2026 issued by the People's Committee of Thuan Thanh Ward regarding compensation and support for the compulsory recovery of 11 land plots under the project "Investment in the Construction of Technical Infrastructure for the Residential Area in Thon Ca Dong Coi, Ho Town, Thuan Thanh District", the Company derecognised the carrying amount of the inventories previously recognised in respect of the 11 recovered land plots and reduced the deductible input VAT attributable to the related costs, including basic construction costs, technical infrastructure costs, and management, supervision, appraisal, construction drawing design and cost estimation expenses.

VII. Other Information

1. Events After the Reporting Period

There were no material events arising after the end of the reporting period from 1 July 2026 to 30 September 2026 that required adjustments to the figures or disclosure in the Third Quarter 2026 Financial Statements.

Approved on 29 October 2026

Prepared by	Accountant in Charge of the Company	CEO (Chief Executive Officer)
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia