FINANCIAL STATEMENTS

THE THIRD QUARTER OF FISCAL YEAR ENDED DECEMBER 31, 2026

JOINT STOCK COMPANY
CMH VIETNAM GROUP

CÔNG TY CỔ PHẦN TẬP ĐOÀN CMH VIỆT NAM
Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN CMH VIỆT NAM
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FINANCIAL STATEMENT

As at September 30, 2026

Unit: VND

Criteria	Code	Note	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS	**100**		**263.213.059.447**	**240.738.668.342**
I. Cash and cash equivalents	**110**	**V.1**	**4.609.196.410**	**11.713.634.300**
1. Money	111		4.609.196.410	11.713.634.300
2. Cash equivalents	112		0	0
II. Short-term financial investment	**120**		**57.496.876.390**	**40.871.644.470**
1. Trading securities	121	V.2(a)	0	0
2. Provision for depreciation of trading securities (*)	122		0	0
3. Investments held to maturity	123	V.2(b)	57.496.876.390	40.871.644.470
III. Short-term receivables	**130**		**124.987.936.916**	**129.102.234.337**
1. Short-term receivables of customers	131	V.3(a)	35.005.142.059	57.324.503.220
2. Short-term seller upfront	132		57.464.659.919	22.189.684.061
3. Short-term internal receivables	133		0	0
4. Receivables according to the construction contract plan schedule	134		0	0
5. Other short-term receivables	135	V.4(a)	76.568.794.434	93.639.706.552
6. Provision for short-term bad debts (*)	136		-44.050.659.496	-44.050.659.496
7. Pending shortage of assets	137	V.5	0	0
IV. Inventory	**140**	V.7	**67.241.824.434**	**52.711.805.488**
1. Inventory	141		67.241.824.434	52.711.805.488
2. Provision for inventory discounts (*)	149		0	0
V. Short-Term Biological Assets	**150**		**0**	**0**
1. Pets take short-term one-time products	151	V.12.1.1	0	0
2. Seasonal crops or short-term one-off products	152	V.12.1.2	0	0
3. Provision for short-term biological asset losses (*)	153		0	0
VI. Other short-term assets	**160**		**8.877.225.297**	**6.339.349.747**
1. Short-term allocation pending costs	161	V.14(a)	482.251.537	467.907.534
2. Deductible VAT	162		3.784.100.323	1.611.851.686
3. Taxes and other amounts receivable by the State	163	V.19(b)	4.610.873.437	4.259.590.527
4. Repurchase and sale of government bonds	164	V.23	0	0
5. Other short-term assets	165	V.15(a)	0	0

Criteria	Code	Note	Ending Balance	Beginning Balance
B. LONG-TERM ASSETS	**200**		**354.182.132.322**	**406.565.635.500**
I. Long-term receivables	**210**		**59.099.111.111**	**58.951.215.691**
1. Long-term receivables of customers	211	V.3(b)	58.945.611.111	58.797.715.691
2. Pay long-term sellers upfront	212		0	0
3. Business capital in affiliated units	213		0	0
4. Long-term internal receivables	214		0	0
5. Other long-term receivables	215		153.500.000	153.500.000
6. Provision for long-term bad debts (*)	216		0	0
II. Fixed assets	**220**		**11.725.374.098**	**15.260.876.894**
1. Tangible fixed assets	221	V.9	11.648.709.098	15.175.661.894
- Historical cost	*222*		*61.741.986.832*	*61.741.986.832*
- Cumulative wear value (*)	*223*		*-50.093.277.734*	*-46.566.324.938*
2. Fixed assets lease finance	224	V.11	0	0
- Historical cost	*225*		*0*	*0*
- Cumulative wear value (*)	*226*		*0*	*0*
3. Intangible fixed assets	227	V.10	76.665.000	85.215.000
- Historical cost	*228*		*361.455.000*	*361.455.000*
- Cumulative wear value (*)	*229*		*-284.790.000*	*-276.240.000*
III. Long-term biological assets	**230**		0	0
1. Pet Animals for Periodic Products	231		0	0
a) Livestock for periodic products that have not reached the adult stage	232	V.12.1.3	0	0
b) Livestock for periodic products up to the adult stage	233	V.12.2	0	0
- Historical cost	*234*		0	0
- Accumulated depreciation value (*)	*235*		0	0
2. Pets take long-term one-time products	236		0	0
3. Seasonal crops or long-term one-time products	237		0	0
4. Provision for long-term biological asset losses (*)	238		0	0
IV. Investment real estate	**240**	**V.13**	0	0
- Historical cost	241		0	0
- Cumulative wear value (*)	242		0	0
V. Long-term unfinished assets	**250**		**3.336.680.713**	**3.336.680.713**
1. Long-term unfinished production and business expenses	251		0	0
2. Unfinished capital construction costs	252		3.336.680.713	3.336.680.713
VI. Long-term financial investment	**260**		**278.899.348.526**	**328.670.261.959**
1. Invest in subsidiaries	261	V.2(c)	41.924.570.000	62.954.570.000
2. Investment in joint venture or associate companies	262		0	0

Criteria	Code	Note	Ending Balance	Beginning Balance
3. Investment in capital contribution to other units	263		0	0
4. Provision for long-term investment losses in other units (*)	264	V.2(c)	-2.994.545.723	-7.153.632.290
5. Investments held to long-term maturity	265		239.969.324.249	272.869.324.249
6. Provision for investment held to long-term maturity (*)	266		0	0
VII. Other long-term assets	270		**1.121.617.874**	**346.600.243**
1. Long-term allocation waiting costs	271	V.14(b)	1.121.617.874	346.600.243
2. Deferred income tax assets	272	V.26(a)	0	0
3. Long-term equipment, supplies, spare parts	273		0	0
4. Other long-term assets	274	V.15(b)	0	0
TOTAL ASSETS	**280**		**617.395.191.769**	**647.304.303.842**

Criteria	Code	Note	Ending Balance	Beginning Balance
C - LIABILITIES	**300**		**327.088.175.636**	**346.901.830.967**
I. Short-term debt	**310**		**214.166.108.512**	**185.261.327.602**
1. Payable to short-term sellers	311	V.17(a)	54.760.482.725	51.946.774.643
2. Buyer pays in advance for a short term	312		34.382.896.200	23.542.290.147
3. Dividends and profits must be paid	313		8.427.925	0
4. Taxes and short-term payables to the State	314	V.19(a)	3.039.510.437	9.987.050.532
5. Payables to employees	315		3.480.470.825	2.148.420.245
6. Short-term expenses	316	V.20(a)	5.072.290.968	23.499.951.192
7. Short-term internal payables	317		0	0
8. Payable according to the schedule of short-term construction contracts	318		0	0
9. Revenue pending short-term allocation	319	V.22(a)	0	0
10. Other short-term payables	320	V.21(a)	5.764.737.695	2.695.352.163
11. Short-term financial loans and leases	321	V.16(a)	106.584.040.425	70.368.237.368
12. Provision for short-term payables	322	V.25(a)	0	0
13. Reward and welfare funds	323		1.073.251.312	1.073.251.312
14. Price Stabilization Fund	324		0	0
15. Repurchase and sale of government bonds	325	V.23	0	0
II. Long-term debt	**330**		**112.922.067.124**	**161.640.503.365**
1. Payable to long-term sellers	331	V.17(b)	15.564.067.124	10.248.503.365
2. Buyers pay in advance for the long term	332		0	0
3. Taxes and long-term payables to the State	333	V.19(b)	0	0
4. Long-term expenses	334	V.20(b)	0	0
5. Internal payables for business capital	335		0	0
6. Long-term internal payables	336		0	0
7. Revenue pending long-term attribution	337	V.22(b)	0	0
8. Other long-term payables	338	V.21(b)	0	0
9. Long-term financial loans and leases	339	V.16(b)	97.358.000.000	151.392.000.000
10. Convertible Bonds	340		0	0
11. Preferred Stocks	341	V.24	0	0
12. Deferred income tax payable	342	V.26(b)	0	0
13. Long-term payable provisions	343	V.25(b)	0	0
14. The Scientific and Technological Development Fund	344		0	0

Criteria	Code	Note	Ending Balance	Beginning Balance
D – EQUITY	**400**		**290.307.016.133**	**300.402.472.875**
1. Owner's contributed capital	411	V.27(b)	254.525.000.000	254.525.000.000
- Voting common shares	411a	V.27(d)	254.525.000.000	254.525.000.000
- Preferred stock	411b	V.27(d)	0	0
2. Capital surTotal	412	V.27(e)	-441.950.000	-441.950.000
3. Bond Conversion Options	413	V.27(e)	0	0
4. Other capital of the owner	414		0	0
5. Own redemption shares (*)	415	V.27(e)	0	0
6. Asset revaluation difference	416	V.28	0	0
7. Exchange Rate Differences	417	V.29	0	0
8. Development investment funds	418		0	0
9. Other funds belonging to the owner's equity	419		0	0
10. Undistributed after-tax profit	420		36.223.966.133	46.319.422.875
- Accumulated undistributed profit by the end of the previous period	*420a*		*33.593.172.875*	*9.106.031.657*
- Undistributed profit for this period	*420b*		*2.630.793.258*	*37.213.391.218*
TOTAL RESOURCES	**440**		**617.395.191.769**	**647.304.303.842**

Approval, October 29, 2026

Prepared by	Chief Accountant	General Director
Dinh Thi Thuy	Dinh Thi Thuy	Kim Ngoc Nhan

REPORT ON RESULTS OF BUSINESS OPERATIONS

Accounting period Quarter 3 of 2026

Unit: VND

Criteria	Code	Note	This Quarter		Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1. Revenue from sales and provision of services	01	VI.1	83.533.687.005	66.849.861.695	248.778.623.395	203.475.700.982
2. Revenue deductions	02	VI.2			2.697.329.907	
3. Net revenue from sales and service provision	10		83.533.687.005	66.849.861.695	246.081.293.488	203.475.700.982
4. Cost of goods sold	11	VI.3	76.532.634.231	59.859.048.407	230.458.515.657	187.623.469.170
5. Gross profit on sales and service provision	**20**		**7.001.052.774**	**6.990.813.288**	**15.622.777.831**	**15.852.231.812**
6. Profit/loss of sale and liquidation of investment real estate	21	VI.4	0	0	0	0
7. Revenue from financial activities	22	VI.5	2.267.448.153	138.311.792	6.811.174.602	524.263.349
8. Financing costs	23	VI.6	1.425.941.152	686.518.079	3.970.450.558	2.178.937.097
- In which: Borrowing costs	*24*		*1.264.559.412*	*686.518.079*	*3.068.685.849*	2.178.937.097
9. Cost of sales	25	VI.9	0	0	0	0
10. Business management expenses	26	VI.9	4.301.731.793	3.338.173.854	11.547.497.016	10.495.054.232
11. Net profit from business activities	**30**		**3.540.827.982**	**3.104.433.147**	**6.916.004.859**	**3.702.503.832**
12. Other income	31	VI.7	522	4.275.580.470	11.995.338	9.766.106.332
13. Other expenses	32	VI.8	851.648.984	193.490.493	1.286.699.030	342.145.609
14. Other Profits	40		-851.648.462	4.082.089.977	-1.274.703.692	9.423.960.723
15. Total pre-tax accounting profit	**50**		**2.689.179.520**	**7.186.523.124**	**5.748.207.037**	**13.126.464.555**
16. Current CIT expenses	51	VI.11	2.345.940.040	1.482.752.557	3.117.413.779	2.829.538.580
17. Deferred CIT expenses	52	VI.11	0	0	0	0
18. Profit after corporate income tax	60		343.239.480	5.703.770.567	2.630.793.258	10.296.925.975

Approval, October 29, 2026

Prepared by	Chief Accountant	General Director
Dinh Thi Thuy	Dinh Thi Thuy	Kim Ngoc Nhan

CASH FLOW STATEMENT

(According to the indirect method)

Accounting period Quarter 3 of 2026

Unit: VND

Criteria	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year
I. Cash flow from business activities				
1. Profit before tax	**01**		**5.748.207.037**	**13.126.464.555**
2. Adjustments to				
- Depreciation of fixed assets and investment property	02		3.535.502.796	4.206.071.886
- Contingencies	03		-4.159.086.567	0
- Gain and loss on exchange rate differences due to revaluation of currency items of foreign currency origin	04		51.930.385	0
- Profits and losses from investment and financial activities	05		-6.508.026.520	-6.258.982.976
- Borrowing costs	06	VI.6	3.068.685.849	2.178.937.097
- Other Adjustments	07		0	0
3. Profit from business activities before changes in working capital	**08**		**1.737.212.980**	**13.252.490.562**
- Increase and decrease of receivables	09		33.012.071.794	19.105.859.269
- Increase or decrease inventory	10		-14.530.018.946	-33.717.795.270
- Increase or decrease of payables (excluding payable loan interest and payable corporate income tax)	11		18.427.660.224	0
- Increase and decrease the cost of waiting for allocation	12		-789.361.634	-1.117.789.519
- Increase and decrease of trading securities	13			
- Borrowing costs paid	14		-3.065.275.039	-2.143.250.352
- Paid corporate income tax	15	V.19	-8.689.006.198	-1.905.857.776
- Other proceeds from business activities	16			
- Other expenses for business activities	17		-14.290.125.992	-104.078.442.058
Net cash flow from business activities	***20***		***11.813.157.189***	***-110.604.785.144***
II. Cash flow from investment activities				
1. Money spent on procurement and construction of fixed assets and other long-term assets	21	V.8	0	0
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		0	0
3. Expenses for loans and purchase of debt instruments of other units	23		0	0
4. Proceeds from recovery of loans and resale of debt instruments of other units	24		8.379.051.000	12.906.000.000

Criteria	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year
5. Expenditures on capital contribution to other units	25		0	0
6. Money recovered from investment in capital contribution to other units	26		0	0
7. Proceeds from loan interest, dividends and profits to be distributed	27		551.895.054	524.263.349
Net cash flow from investment activities	***30***		***8.930.946.054***	***13.430.263.349***
III. Cash flow from financial activities				
1. Proceeds from the issuance of stocks or receipt of contributed capital from owners	31		0	0
2. Money for return of contributed capital to owners and repurchase of issued stocks	32		0	0
3. Proceeds from borrowing	33		77.647.904.915	158.886.416.698
4. Repayment of loan principal	34		-93.466.101.858	-64.599.884.515
5. Repayment of principal of financial lease	35		0	0
6. Dividends and profits paid to owners	36		-12.082.274.575	0
Net cash flow from financial activities	***40***		***-27.900.471.518***	***94.286.532.183***
Net Cash Flow in the Period	**50**		**-7.156.368.275**	**-2.887.989.612**
Cash and cash equivalents at the beginning of the period	**60**		**11.713.634.300**	**7.842.267.299**
Effects of changes in foreign currency exchange rates	61		51.930.385	0
Cash and cash equivalents at the end of the period	**70**		**4.609.196.410**	**4.954.277.687**

Approval, October 29, 2026

Prepared by	Chief Accountant	General Director
Dinh Thi Thuy	Dinh Thi Thuy	Kim Ngoc Nhan

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

Accounting period for the third quarter of the fiscal year ended December 31, 2026

I. OPERATING CHARACTERISTICS

1. Forms of capital ownership

CMH Vietnam Group Joint Stock Company (hereinafter referred to as "The Company") is a joint stock company.

2. Business Areas

The Company's business areas are trading, services, construction and real estate investment.

3. Business Scope

The Company's main business is: Construction.

4. Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

5. Company Structure

Subsidiaries

Company Name	Head Office Address	Main Business Activities	Percentage of capital contribution	Benefit Ratio	Voting Rights Ratio
Environmental Construction Joint Stock Company	Village 11, Nhan Co Commune, Dak R'Lap District, Dak Nong Province	Construction and mining activities	68,44%	68,44%	68,44%

6. Statement of Comparability of Information on Financial Statements

The corresponding figures of the previous year are comparable with the figures of this period.

During the period, for the first time, the Company applied the Vietnamese Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance ("Circular 99") replacing Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200"). Accordingly, some items on the Financial Statements have been reclassified and renamed according to the new regulations. The data in the "Year Number" column and the "Previous Period" column on the Financial Statements have been represented according to the new classifications and names of Circular 99 to ensure comparability. These changes do not affect the total value of assets, total liabilities, equity and profit after tax of the Company.

7. Number of employees

As of September 30, 2026, the Company has 96 employees working (as of January 1, 2026, it is 114 employees).

8. Other Information

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) with the stock code "CMS" according to Decision No. 839/QD-SGDHN dated September 24, 2010 of the Hanoi Stock Exchange. The first trading day is November 29, 2010. The number of shares listed at the end of the accounting period is 25,452,500 shares, with a par value of VND 10,000/share.

II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

1. Fiscal Year

The Company's financial year starts on January 01 and ends on December 31 every year.

2. Currency used in accounting

The currency used in accounting is Vietnam Dong (VND) because most of the operations are carried out in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

1. Applicable accounting regime

The Company applies Vietnamese accounting standards, the Vietnamese Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 ("Circular 99") and circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of financial statements.

Applying the new corporate accounting regime

The fiscal year ending December 31, 2026 is the first year that the Company applies the corporate accounting regime according to Circular 99 and replaces Circular No. 200/2014/TT-BTC dated December 22, 2014.

The conversion to Circular 99 is carried out by the following methods:

- For changes in accounting policies for which Circular 99 has specific guidance on transformation, the Company shall comply with such guidance.
- For changes in accounting policies for which Circular 99 does not stipulate that adjustments must be made retroactively or simply retroactively, the Company applies the non-retrospective method.

2. Statement on Compliance with Accounting Standards and Accounting Regimes

The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and current accounting regimes.

The Board of Directors of the Company ensures that it has complied with the requirements of Vietnamese accounting standards, the Vietnamese corporate accounting regime issued under Circular 99 as well as the circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for making financial statements

Financial statements are prepared on the basis of accrual accounting (except for information related to cash flows), on the principle of cost and on the assumption of continuous operation.

2. Transactions in foreign currencies

Transactions arising in foreign currencies shall be converted according to the actual exchange rate on the day the transaction arises. The balance of monetary items of foreign currency origin at the end of the accounting period (except for receivables of foreign currency origin for which a provision for bad debts has been set aside) shall be re-evaluated according to the average transfer exchange rate of the Joint Stock Commercial Bank for Industry and Trade of Vietnam (the bank with regular transactions).

Exchange rate differences arising in the period from foreign currency transactions shall be recorded in revenue from financial activities (in case of profit) or financial expenses (in case of loss). The exchange rate difference due to the revaluation of currency items of foreign currency origin at the end of the accounting period is presented as a net number between the total profit and the total loss of revaluation of currency items of foreign currency origin and is recorded in revenue from financial activities (if profit) or financial expenses (if loss).

3. Cash and cash equivalents

Cash and cash equivalents include cash at the fund, demand deposits, short-term investments; have high liquidity, are easily converted into cash, and are less risky in converting to cash at the time of reporting.

Money includes cash at the fund and demand bank deposits.

Cash equivalents are short-term investments that have a recovery period of no more than 3 months from the date of investment to maturity, have the ability to be easily converted into a specified amount of money, and there is no risk of converting into cash at the time of reporting.

Amounts and cash equivalents that are restricted from use are not presented in this index but in the index "Other short-term assets" or "Other long-term assets" according to the restricted use period.

4. Financial Investments

Investments held to maturity

Investments held to maturity include investments that the Company intends and is likely to hold to maturity. Investments held to maturity include: term bank deposits (including bills and promissory notes), bonds, preferred shares that the issuer is required to redeem at a certain time in the future, and loans held to maturity for the purpose of earning periodic interest and other investments held to maturity.

Investments held to maturity are recognized starting from the date of purchase and are determined at the initial value according to the purchase price and expenses associated with the purchase of investments. Interest income from investments held to maturity after the purchase date is recorded on the Statement of Business Operating Results on a revenue basis. Interest earned before the Company holds it is recorded as a deduction from the original price at the time of purchase.

Investments held to maturity are determined by the original price minus the provision for bad debts.

Provisions for bad debts of investments held to maturity shall be set aside in accordance with current accounting regulations.

An investment is classified as holding to maturity when the Company intends and has the ability to hold to maturity. Investments held to maturity only include term bank deposits. Interest income from term bank deposits is recorded on the Statement of Business Results on a revenue basis.

Loans are determined at the cost minus bad debt provisions. Bad debt provisions of loans are made on the basis of the expected level of possible losses.

Investments in subsidiaries

A subsidiary is an enterprise under the control of the Company. Control is achieved when the Company has the ability to control the financial policies and operations of the enterprise receiving the investment in order to obtain economic benefits from its activities.

Initial Recognition

Investments in subsidiaries are initially recorded at the original price, including the purchase price or capital contribution Total expenses directly related to the investment (transaction costs, brokerage, consultancy, audit, fees, taxes and bank charges, etc.). Particularly in case the company borrows capital to invest in a subsidiary, the interest expense is recorded in financial expenses without capitalization. In case of investment in non-monetary assets, the fee price of the investment is recorded according to the fair value of the non-monetary asset at the time of arising.

Dividends and profits of the periods before the investment is purchased are accounted for as a decrease in the value of the investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, not the value of shares received.

Loss provision for investments in subsidiaries

The provision for losses for investments in subsidiaries shall be set aside when the subsidiary suffers losses at the level of appropriation equal to the difference between the actual investment capital of the parties at the subsidiary and the actual owner's equity multiplied by the percentage of ownership

of the company's actual contributed charter capital at the subsidiary. If the subsidiary is the subject of making the consolidated financial statements, the basis for determining the loss provision is the consolidated financial statements.

Increase or decrease in the amount of provision for investment losses in subsidiaries that need to be set aside at the end of the fiscal year shall be recorded in financial expenses.

5. Receivables

Receivables are presented according to the book value minus bad debt provisions.

The classification of receivables as customer receivables and other receivables shall comply with the following principles:

- Client receivables reflect commercial receivables arising from transactions of a buying and selling nature between the Company and the buyer who is an independent unit of the Company.
- Other receivables reflect receivables that are not commercial and not related to purchase and sale transactions.

Receivables are tracked in detail by each object, term and original currency.

Accounts receivable of customers and other receivables shall be classified into short-term and long-term on the financial statements based on the remaining term on the end of the accounting period.

The provision for bad debts shall be made for each bad debt after it has been cleared against the payable debt (if any). The level of appropriation shall be based on the age of the overdue debt or the expected level of possible loss, specifically as follows:

- For overdue receivables:

- 30% of the value of receivables overdue from 6 months to less than 1 year
- 50% of the value of overdue receivables from 1 year to less than 2 years
- 70% of the value of overdue receivables from 2 years to less than 3 years
- 100% of the value of overdue receivables for more than 3 years

- For receivables that are not yet overdue but are difficult to recover: based on the estimated loss level to make provisions.

Increase or decrease in the balance of provisions for bad debts that need to be set aside at the end of the fiscal year shall be recorded in enterprise management expenses.

6. Inventory

Inventory is recorded at a lower price between the original price and the net realizable value.

The original price of inventory is determined as follows:

- Raw materials, goods: includes purchase costs and other directly related costs incurred to obtain inventory at the current location and state.
- Unfinished production and business expenses at the end of the period of each work are determined as follows:

Unfinished production and business expenses at the end of the period	=	Unfinished production and business expenses at the beginning of the period	+	Production and business expenses incurred in the period	-	Carryover cost in the period (*)

(*) The carry-forward cost price in the period is determined as follows:

$$\text{Carryover cost in the period} = \frac{\text{Unfinished production and business expenses at the beginning of the period + Production and business expenses incurred in the period}}{\text{Value of output in progress at the beginning of the period + Value of output implemented in the period}} \times \text{Revenue in the period}$$

Ex-warehousing prices are calculated according to the weighted average method and are accounted according to the regular declaration method.

Net realizable value is the estimated selling price of inventory during the normal production and business period minus the estimated cost of completion and the estimated cost necessary for their consumption.

Provisions for inventory price reduction shall be made for each item of inventory whose original price is greater than the net realizable value. Increase or decrease of the balance of inventory price reduction provisions that need to be set aside at the end of the fiscal year shall be recorded in the cost of goods sold.

7. Tangible fixed assets

Tangible fixed assets are expressed at historical cost minus accumulated wear and tear. Historical cost of tangible fixed assets includes all expenses incurred by the Company to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses incurred after initial recognition shall only be recorded as an increase in the historical cost of fixed assets if these costs are certain to increase future economic benefits due to the use of such assets. Expenses incurred that do not satisfy the above conditions shall be recorded as production and business expenses in the period.

When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and the profits and losses arising from the liquidation are recognized as income or expenses in the period.

Tangible fixed assets are depreciated using the straight-line method based on an estimated useful life. The number of years of depreciation of newly purchased types of tangible fixed assets is as follows:

Types of fixed assets	Number of years
Machinery and equipment	04 – 08
Means of transport, transmission	06 – 10
Management equipment and tools	03 – 06

For used assets, the depreciation period is calculated according to the estimated remaining useful life.

8. Intangible fixed assets

Intangible fixed assets are expressed at historical cost minus accumulated wear and tear.

Historical cost of intangible fixed assets includes all expenses incurred by the Company to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses related to intangible fixed assets incurred after initial recognition shall be recognized as production and business expenses in the period unless these costs are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and the profits and losses arising from the liquidation are recorded in income or expenses in the period.

The Company's intangible fixed assets include:

Computer Software Programs

Costs related to computer software programs that are not a part attached to the relevant hardware are capitalized. The historical cost of computer software is the total cost that the Company has incurred up to the time of putting the software into use. Computer software is depreciated by the straight-line method for 03 years.

Trademarks, trade names

The historical cost of a trademark or trade name includes the purchase price, non-refundable purchase tax and registration costs. Trademarks and trade names are depreciated by the straight-line method for 10 years.

9. Business Cooperation Contract

A business cooperation contract ("BCC") is a contractual agreement by two or more parties to carry out economic activities but does not form an independent legal entity. The determination of the accounting method applied is based on the actual nature of each contract, especially the existence or not of the right of co-control. Co-control is determined when decisions related to the main activities of the BCC require the consensus of all parties with common control, regardless of the capital contribution ratio or the legal form of the contract.

In any event, when the Company is the recipient of money or assets of other parties contributing to BCC, this receipt is recorded as a liability, not recorded in equity.

In case the Company participates in the BCC but does not have the right to co-control, this participation is recorded as a financial investment and is classified as short-term or long-term depending on the remaining term at the end of the accounting period. The profit divided from the BCC is recorded in the revenue from financial activities when the Company has the right to receive it. The loss provision (if any) is set aside in accordance with the regulations on provision for investment losses and other units.

In case the BCC stipulates that the parties are entitled to fixed benefits regardless of the business results of the BCC, the Company shall perform accounting according to the economic nature of the contract, specifically:

- In case the nature of the BCC contract is to lease assets: If the Company is the party that performs accounting and tax finalization for BCC, the transaction is accounted as leasing assets, if the Company is not the party performing accounting and tax finalization for BCC, the transaction is accounted as leasing assets.

- In case the nature of the BCC contract is a loan: If the Company is the party that performs accounting and finalization for BCC, the transaction is accounted as borrowing capital, if the Company is not the party performing accounting and tax finalization for BCC, the transaction is accounted as a capital loan.

10. Liabilities and expenses payable

Liabilities and expenses payable are recorded for future amounts payable in relation to goods and services received. Expenses payable are recorded based on reasonable estimates of amounts payable.

The classification of payables as payables to sellers, payable expenses and other payables shall be carried out according to the following principles:

- Seller payables reflect commercial payables arising from the purchase of goods, services, assets and the seller is an independent entity of the Company.
- Payable expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and

documents and amounts payable to employees in terms of salaries and leave and production and business expenses that must be deducted in advance.

- Other payables reflect payables that are not commercial, not related to the purchase, sale or supply of goods and services.

Liabilities and expenses payable are classified as short-term and long-term on the Balance Sheet based on the maturity remaining at the end of the fiscal year.

11. Equity

Owner's contributed capital

The owner's contributed capital is recorded according to the actual contributed capital of shareholders.

Equity surTotal

The surTotal of share capital is recorded according to the difference between the issue price and the par value of shares upon initial or additional issuance, the difference between the re-issuance price and the book value of treasury shares and the capital composition of convertible bonds at maturity.

Direct expenses related to the successful issuance of shares are recorded as a decrease in the share capital surTotal. The cost of an unsuccessful share issuance is recorded in the financial expenses for the period.

12. Payable dividends and profits

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and has been approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to be non-monetary items included in undistributed after-tax profits that may affect cash flow and dividend payability such as interest on revaluation of capital contribution assets, interest on revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recognized as liabilities when the General Meeting of Shareholders approves the payment of dividends to shareholders in accordance with the law on securities.

13. Revenue and income recognition

Revenue from sales of goods

Revenue from the sale of goods is recognized when the following conditions are simultaneously satisfied:

- The company has transferred most of the risks and benefits associated with ownership of the goods to the buyer.
- The company no longer holds the right to manage the goods as the owner of the goods or control of the goods.
- Revenue is determined with relative certainty. When the contract stipulates that the buyer is entitled to return the purchased goods under specific conditions, the revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the goods (except for cases where the customer has the right to return the goods in exchange for other goods or services).
- The company has or will gain economic benefits from the sale.
- Identify the costs associated with the sale.

Revenue from service provision

Revenue from service provision is recognized when the following conditions are simultaneously satisfied:

- Revenue is determined with relative certainty. When the contract stipulates that the buyer is entitled to return the purchased service under specific conditions, the revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the service provided.
- The Company has or will obtain economic benefits from the provision of such services.
- Identify the part of work completed at the time of reporting.
- Identify the costs incurred for the transaction and the cost of completing the transaction to provide that service.

In case the services are performed in many periods, the revenue recorded in the period shall be based on the results of the completed work on the end of the fiscal year.

Revenue from construction contracts

A construction contract is an agreed contract for the construction of a property or combination of assets that are closely related or interdependent in terms of their design, technology, function, or basic use.

Construction contract revenue includes the initial value agreed upon in the contract and adjustments incurred during the performance as mutually agreed, including changes in scope of work, additional requirements, early completion bonuses, or compensation to offset costs incurred outside the contract – provided that these are reliably identifiable and likely to be approved.

When the results of the performance of the contract are reliably estimated, for construction contracts it is stipulated that the contractor is paid according to the value of the volume performed: the revenue and expenses related to the contract are recorded in proportion to the part of the completed work confirmed by the customer and reflected on the invoice made.

Increases and decreases in construction and installation volumes, compensation revenues and other revenues shall only be recorded when they are agreed upon with customers.

When the results of the performance of the construction contract cannot be reliably estimated: Revenue is only recorded as equivalent to the cost of the contract that has been incurred and the reimbursement is relatively certain; The cost of the contract is only recorded as the cost when it has been incurred.

When the total contract cost is forecasted to exceed the total contract turnover, the expected loss is immediately recognized in the cost during the discovery period.

Interest

Interest is recorded on the basis of time and actual interest rate for each period.

Dividends and profits are distributed

Dividends and profits to be distributed are recognized when the Company is entitled to receive dividends or profits from investment activities. For investments in units registered and deposited centrally at the Vietnam Securities Depository and Clearing Corporation, the time of recognition is the last registration date. For investments and other units, the time of recognition is determined in accordance with the provisions of the Law on Enterprises and the Charter of the investee unit. Only dividends and profits in the period after the investment date are recorded in the revenue from financial activities, and the part in the period before the investment date is recorded as a reduction in the principal price of the investment. Dividends received in shares are only monitored for the number of additional shares, not revenue from financial activities and no increase in the price of the investment.

14. Borrowing costs

Borrowing costs include interest on loans and other costs incurred directly related to loans. Borrowing costs are recorded as expenses when incurred unless they qualify for capitalization.

15. Expenses

Expenses are those that reduce the economic benefits recognized at the time the transaction arises or when there is a relative certainty that it will arise in the future, regardless of whether money has been spent or not.

The expenses and the revenues generated by it must be recognized simultaneously according to the principle of conformity. The corresponding expenses include the expenses of the revenue-generating period and the expenses of the previous period or expenses payable but related to the revenue of that period. In case the principle of conformity conflicts with the principle of prudence, the expenses shall be recognized in accordance with the nature and regulations of accounting standards to ensure that the transaction is reflected in an honest and reasonable manner.

16. Corporate Income Tax

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

Corporate income tax expenses include only applicable income tax, which is a tax calculated based on taxable income. The difference between taxable income and accounting profits is due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income, and losses carried forward.

Quarterly, the Company determines and records the temporarily payable corporate income tax amount according to the tax return. At the end of the fiscal year, the Company determines the actual payable corporate income tax amount according to the finalization declaration and adjusts the difference compared to the temporarily recorded amount in the year.

17. Stakeholders

Parties are considered stakeholders if one party has the ability to control or have significant influence over the other party in decision-making of financial and operational policies. Parties are also considered stakeholders if they are jointly under common control or have a common significant influence.

Stakeholders with the Company include:

- Subsidiaries
- Individuals who have direct or indirect voting decisions that result in significant influence on the Company, including members of the Board of Directors and close family members of these individuals.
- Key management members have the right and responsibility to plan, manage and control the Company's operations, including the Executive Board, other management members and close family members of these individuals.
- Businesses and individuals in the above groups hold a voting percentage (directly or indirectly) large enough to have a significant influence on such business, including businesses owned by key management members or major shareholders of the Company and enterprises that share key management members with the Company.

Close family members of an individual are those who can dominate or be dominated by that individual when dealing with the Company, including: father, mother, wife, spouse, child, brother, sister, sibling.

A transaction between related parties is the transfer of resources or obligations between related parties, regardless of whether or not a price is calculated.

In considering the relationship of the parties involved, the nature of the relationship is given more emphasis than the legal form.

18. Reporting by Department

A division by business sector is a separately identifiable part that is involved in the production or supply of products or services and has different economic risks and benefits than other business divisions.

A geographic division is a separately identifiable part that participates in the production or provision of products and services within a particular economic environment and has different economic risks and benefits than business units in other economic environments.

The Company's activities are mainly construction and installation of works in a geographical area that is the territory of Vietnam, so the Report is not presented by department.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

1. Cash and cash equivalents

	Ending Balance	Beginning Balance
Cash	5.474.394	5.474.394
Demand bank deposits	4.603.722.016	11.708.159.906
Cash equivalents (*)	0	0
Total	**4.609.196.410**	**11.713.634.300**

2. Financial Investments

2a. *Investment held to maturity*

Short Term

	Ending Balance	Beginning Balance
Joint Stock Commercial Bank for Industry and Trade of Vietnam	6.067.886.596	14.779.139.023
- Time Deposit(*)	*6.034.105.376*	*14.401.848.850*
- Interest on term deposits	*33.781.220*	*377.290.173*
Tuan Huy Phu Tho Joint Stock Company	51.428.989.794	26.092.505.447
- Interest receivable related to contractual capital contribution 16/2024(**)	*7.605.106.850*	*3.706.301.370*
- Benefits from the deposit of the 19/2022 frame contract(***)	*12.923.882.944*	*22.386.204.077*
- Capital contribution for investment cooperation - Contract 16/2024	*30.900.000.000*	*0*
Total	**57.496.876.390**	**40.871.644.470**

Long-term

	Ending Balance	Beginning Balance
Tuan Huy Phu Tho Joint Stock Company	51.428.989.794	26.092.505.447
- Capital contribution for investment cooperation - Contract 16/2024(**)	*7.605.106.850*	*3.706.301.370*
- Deposit the frame contract 19/2022(***)	*12.923.882.944*	*22.386.204.077*
Total	**57.496.876.390**	**40.871.644.470**

(*) Deposits with a principal term of more than 03 months and the remaining term of 12 months or less at banks. In which, the balance of deposits as of September 30, 2026, the amount of VND 6,034,105,376, is being used to secure financial obligations at the bank.

(**) It is a capital contribution under the Investment Cooperation Contract No. 16/2024/HDHTDT/CMH-THPT dated June 01, 2024 with Tuan Huy Phu Tho Joint Stock Company ("BCC Contract"). Accordingly, the Company has borrowed VND 230 billion from the bank, with a term of 48 months to pay on behalf of Tuan Huy Phu Tho Joint Stock Company the land use levy for the land plot of 13.8496 hectares according to the Notice dated December 31, 2024 of the Tax Department of Phu Tho province. This amount is included in the contributed capital under the BCC Contract and the entire contributed capital is used as collateral for the bank loan. Tuan Huy Phu Tho Joint Stock Company returns the contributed capital and loan interest to the Company based on the principal and interest that the Company must and/or have paid to the bank. Accordingly, the nature

of the transaction and this capital contribution is presented in the item "Investment held to maturity" and classified short-term and long-term based on the expected recovery period. Due to the bank loan interest collected by the Company from Tuan Huy Phu Tho Joint Stock Company, the Company did not record the corresponding loan interest income and borrowing expenses on the Business Operation Management Report and the Cash Flow Statement.

(***) According to the Framework Contract No. 19/2022/HDK/CMH-THPT dated April 04, 2022 with Tuan Huy Phu Tho Joint Stock Company and the Contract Appendices ("Framework Contract"), the Company makes a deposit to ensure the conclusion and implementation of contracts and transactions related to the Project of Urban Housing, Culture and Sports in Cam Khe District, Phu Tho Province (now Cam Khe Commune, Phu Tho Province) (the "Project"). During the implementation of the Framework Contract, the Company is entitled to a benefit of 7%/year calculated on the deposit amount, calculated from the date of disbursement to the date of return of the deposit. The entire deposit will be converted into investment cooperation capital when the Project is transferred from Tuan Huy Phu Tho Joint Stock Company to the Company receiving the project transfer. According to the nature of the transaction, this deposit is presented in the item "Investments held to maturity" and classified short-term and long-term based on the recovery period and expected benefits.

Recoverable Value

For term deposits, the recoverable value is determined by the cost price.

The Company has not determined the recoverable value of investments held to another maturity date because there are no specific instructions on how to determine the recoverable value of these amounts.

2b. *Investment in capital contribution to other units*

	Ending Balance		Beginning Balance	
	Original price	**Redundancy**	**Original price**	**Redundancy**
CM Investment and Trading Joint Stock Company (i)	0	0	21.030.000.000	-4.159.086.567
Environmental Construction Joint Stock Company (ii)	41.924.570.000	-2.994.545.723	41.924.570.000	-2.994.545.723
Total	**41.924.570.000**	**-2.994.545.723**	**62.954.570.000**	**-7.153.632.290**

(i) Resolution of the Board of Directors of CMH Vietnam Group Joint Stock Company No. 06/2026/NQ-HĐQT-CMH dated August 27, 2026 approving the transfer of the entire contributed capital (2,103,000 shares, value of contributed capital of 21,030,000,000 VND) of the Company at CM Investment and Trading Joint Stock Company with the transfer value of contributed capital of VND 16,762,957,175 to Mr. Pham The Phuong by the method of debt offset payment.

(ii) According to the Business Registration Certificate No. 6400308865 dated October 2, 2014, the 4th amendment on June 19, 2024 issued by the Department of Planning and Investment of Dak Nong Province, Environmental Construction Joint Stock Company has a charter capital of VND 50,000,000,000. At the end of the fiscal year, the Company owned 3,421,000 shares of Environmental Construction Joint Stock Company, accounting for 68.44% of the charter capital (unchanged compared to the beginning of the year).

Environmental Construction Joint Stock Company (VCE) is in the process of finalizing the contracts signed with Vietnam Coal and Minerals Group (TKV). According to the preliminary assessment, it

is likely that there will be a decrease in sales revenue and accumulated losses in business results. To ensure the safety of the capital contribution investment at VCE, in 2025, the Company has set aside a provision for discounting the capital contribution investment at VCE with a value of VND 2,994,545,723.

Fair value

The company has not determined the fair value of the investments, because: Shares of Environmental Construction Joint Stock Company (stock code VCE, UPCOM exchange) are not traded in the period of 2026.

Operating situation of subsidiaries

	Operation Status
Environmental Construction Joint Stock Company	Downsizing operations

Provisions for capital contribution investments in other units

During the period, there were no provisions for capital contribution investments in subsidiaries.

Transactions with subsidiaries

During the period, the Company incurred a motorcycle and equipment rental transaction with Environmental Construction Joint Stock Company (a subsidiary) with the value of the transaction including value-added tax of VND 495,612,000.

2c. Investment in a Business Cooperation Contract (BCC)

Ongoing contracts

✓ ***Framework Contract No. 19/2022***

According to the Framework Contract on Investment Cooperation No. 19/2022/HĐK/CMH-THPT dated 04/4/2022 ("Framework Contract No. 19/2022") between 03 parties, including shareholders of Tuan Huy Phu Tho Joint Stock Company (Party A), Tuan Huy Phu Tho Joint Stock Company (Party B) and Company (Party C), Party B and Party C will jointly establish a two-member limited liability company ("Project Transferee") for this Company to receive the transfer and implement the project of urban housing, culture and sports area in Cam Khe district, Phu Tho province (the "Project"), with the capital contribution rate of Party B being 49% and Party C being 51%. Within 90 days after the Project is eligible for transfer as prescribed by law, the Project (currently being invested by Party B) will be transferred to the transferee.

According to Appendix No. 04 dated 01/06/2024, the implementation time has been adjusted as follows: Party B must complete the procedures to obtain permission from the competent State Agency to transfer the Project, complete the signing of the Project transfer contract, hand over the Project and register the transfer of the land use rights of the entire land area for the implementation of the Project to the transferee.

According to Appendix No. 05 dated 15/07/2024, the parties agreed: Before establishing the Company receiving the transfer of the Project, Tuan Huy Phu Tho Joint Stock Company (the project investor) can sell part of the project's products when it meets the conditions prescribed by law.

✓ ***Investment Cooperation Contract No. 16/2024***

According to the Investment Cooperation Contract No. 16/2024/HDHTDT/CMH-THPT dated 01/06/2024 ("Investment Cooperation Contract No. 16/2024") between Tuan Huy Phu Tho Joint Stock Company (Party A) and Company (Party B), the two parties jointly contribute capital to cooperate in investment, construction and business in the "Project" on the land handed over phase 1 (area of 138,496 m2), with a total expected investment of 527,974,000,000 VND, Party A

contributes 97,040,000,000 VND (equivalent to 18.38%), Party B contributes 430,934,000,000 VND (equivalent to 81.62%), of which, the contribution from Party B's equity is 73,588,000,000 VND (equivalent to 13.94%). Profit is profit after tax according to the actual proportion of capital contributed by each party to investment cooperation activities up to the time of profit distribution.

Pending contract

According to the Business Cooperation Contract No. 02/2025/HDHTKD/LD dated 28/05/2025 between KS Investment Joint Stock Company (Party A) and Company (Party B), the two parties participated in the cooperation to establish KS-CMH Vietnam Joint Venture to study and propose to be the investor, implement construction investment in case of being approved as the Investor of the Kim Son Industrial Cluster technical infrastructure construction investment project with a total expected investment of 1,288,362,308,000 VND, authorizing KS Investment Joint Stock Company to act as the representative of the Joint Venture. In case the Joint Venture is approved as the project investor, the two parties will establish a "Project Company" with a contributed capital of 193,254,346,100 VND, of which: Party A contributes 30% (57,976,303,860 VND), Party B contributes 70% (135,278,042,340 VND). Profits from the project are divided among the parties according to the proportion of contributed capital. At the end of the accounting period, this contract is still pending implementation.

3. Client receivables

3a. Short-term receivables of customers

	Ending Balance		Beginning Balance	
	Book Value	**Redundancy**	**Book Value**	**Redundancy**
Receivables from related parties	***3.782.883.700***	***0***	***12.044.595.974***	***0***
LEMORE Phan Thiet Joint Stock Company	0	0	2.240.595.974	0
Southern Central City Co., Ltd.	3.782.883.700	0	9.804.000.000	0
Receivables from other customers	***31.222.258.359***	***0***	***45.279.907.246***	***0***
Tuan Huy Phu Tho Joint Stock Company (*)	0	0	27.705.643.713	0
Ha Long Production Development Investment Co., Ltd.	19.404.734.380	0	708.299.518	0
Thanh Hoa Construction Consulting and Lighting Equipment Joint Stock Company	0	0	9.586.700.000	0
Other Customers	11.817.523.979	-4.199.953.483	7.279.264.015	-4.199.953.483
Total	**35.005.142.059**	**-4.199.953.483**	**57.324.503.220**	**-4.199.953.483**

3b. Long-term receivables of customers

	Ending Balance	Beginning Balance
Receivables from related parties	***3.265.654.001***	***807.890.208***
LEMORE Phan Thiet Joint Stock Company	3.265.654.001	807.890.208
Receivables from other customers	***55.679.957.110***	***57.989.825.483***
Tuan Huy Phu Tho Joint Stock Company (*)	24.460.527.907	27.068.910.059
Song Da 10.2 Enterprise - Song Da 10 Joint Stock Company Branch	4.038.121.000	4.735.838.000
Song Da 10.5 Enterprise - Song Da 10 Joint Stock Company Branch	8.649.084.807	7.753.612.547

	Ending Balance	Beginning Balance
Deo Ca Investment Joint Stock Company	5.318.516.224	6.649.125.023
Deo Ca Construction Joint Stock Company	8.219.169.047	8.219.169.047
Other Customers	5.234.432.325	3.563.170.807
Total	**58.945.611.111**	**58.797.715.691**

(*) Receivables under the EPC General Contractor Contract No. 1102-1/2022/HDTT dated February 11, 2022 ("EPC General Contractor Contract 1102-1/2022") between the Company and Tuan Huy Phu Tho Joint Stock Company. According to this Contract, the Company undertakes the implementation of EPC General Contractor: Design, supply of materials and equipment and construction of work items under the project of Urban Housing and Cultural and Sports Complex in Cam Khe Town, Cam Khe District, Phu Tho Province.

4. Other receivables

4a. Other short-term receivables

	Ending Balance		Beginning Balance	
	Book Value	Redundancy	Book Value	Redundancy
Receivables from related parties	***20.458.578.513***	***0***	***30.194.888.111***	***0***
CM Thanh Dong Joint Stock Company	0	0	1.698.646	0
CM Investment and Trading Joint Stock Company	0	0	6.000.000	0
Related Party Advance	20.458.578.513	0	30.187.189.465	0
Mr. Kim Ngoc Nhan	*814.637.590*	*0*	*300.000.000*	*0*
Mr. Pham Minh Phuc	*658.000.000*	*0*	*250.137.590*	*0*
Mr. Tran Van Trung	*15.061.604.000*	*0*	*15.061.604.000*	*0*
Mr. Nguyen Ngoc Tu	*2.965.000.000*	*0*	*13.639.808.809*	*0*
Ms. Dinh Thi Thuy	*959.336.923*	*0*	*935.639.066*	*0*
Receivables from other organizations and individuals	***56.110.215.921***	***-39.850.706.013***	***63.444.818.441***	***-39.850.706.013***
Estimate of interest on deposits and loans	0	0	0	0
Employee advances	7.031.877.007	0	2.737.549.724	0
Tuan Huy Phu Tho Joint Stock Company - Profit shared from investment cooperation (***)	8.663.106.646	0	14.163.106.646	0
Deposits, deposits	276.000.000	0	174.500.000	0
Cavico Electricity and Resources Joint Stock Company	21.540.049.741	-21.540.049.741	21.540.049.741	-21.540.049.741
Cavico Mining and Construction Joint Stock Company	5.700.000.000	-5.700.000.000	5.700.000.000	-5.700.000.000
Cavico Vietnam Co., Ltd.	12.610.656.272	-12.610.656.272	12.610.656.272	-12.610.656.272
TDT Group Joint Stock Company	0	0	4.469.226.275	0
Other short-term receivables	288.526.255	0	757.229.783	0
Total	**76.568.794.434**	**-39.850.706.013**	**93.639.706.552**	**-39.850.706.013**

(***) It is the profit divided in 2025 from the investment cooperation between the Company and Tuan Huy Phu Tho Joint Stock Company.

5. Pending Missing Assets

6. Bad debts

The following bad debts have been set aside at a level equal to 100% of the original price:

	Ending Balance	Beginning Balance
Cavico Electricity and Resources Joint Stock Company	21.540.049.741	21.540.049.741
Cavico Tunnel Bridge Construction Joint Stock Company	2.267.704.120	2.267.704.120
Cavico Hydropower Construction Joint Stock Company	704.446.925	704.446.925
Cavico Vietnam Mining and Construction Joint Stock Company	5.700.000.000	5.700.000.000
Cavico Vietnam Co., Ltd.	12.610.656.272	12.610.656.272
Other Customers	1.227.802.438	1.227.802.438
Total	**44.050.659.496**	**44.050.659.496**

7. Inventory

	Ending Balance		Beginning Balance	
	Original price	Redundancy	Original price	Redundancy
Raw materials, materials	2.748.142.363	0	4.678.810.879	0
Unfinished production and business expenses	64.493.682.071	0	48.032.994.612	0
Total	**67.241.824.434**	**0**	**52.711.805.488**	**0**

Details of unfinished production and business expenses according to works and projects are as follows:

	Ending Balance	Beginning Balance
Cam Khe Central Park Project (*)	54.313.065.213	15.640.275.256
E'a Trang tunnel project	0	10.190.405.087
Aeon Hoa Xuan Project, Da Nang	5.213.254.866	20.288.595.704
Lemore Phan Thiet Hotel Project (**)	0	293.574.880
Other Projects	4.967.361.992	1.620.143.682
Total	**64.493.682.071**	**48.032.994.612**

(*) It is a project in which the Company acts as the general contractor under the EPC General Contract 1102-1/2022 with Tuan Huy Phu Tho Joint Stock Company and appendices, in which, the latest appendix effective is Appendix No. 09-1102-1/2022/HDTT dated 01/06/2024. The provisional contract value is 450.04 billion VND. The value of the accepted volume is 254.068 billion VND, expected to be completed in the 4th quarter of 2026.

(**) It is a project in which the Company acts as the general contractor under Contract No. 01/2025/HDXD/LMPT-CMH signed on 15/08/2025 with Lemore Phan Thiet Joint Stock Company – a related company of Mr. Pham Minh Phuc, Chairman of the Board of Directors of the Company and appendices. The provisional contract value is 299 billion VND, expected to be completed in the 4th quarter of 2026.

8. Long-term unfinished assets

8a. Long-term unfinished production and business expenses

8b. Expenses for unfinished capital construction

	Ending Balance	Beginning Balance
Phu Tho Golf Project	1.377.548.650	1.377.548.650

	Ending Balance	Beginning Balance
Ben Tre Urban Area Project	1.083.202.808	1.083.202.808
Thuy Van Urban Area Project, Phu Tho	306.640.741	306.640.741
Kontum Urban Area Project	569.288.514	569.288.514
Total	**3.336.680.713**	**3.336.680.713**

9. Tangible fixed assets

	Machinery and equipment	Means of transport, transmission	Management equipment and tools	Total
Historical cost				
Beginning Balance	45.523.031.733	15.555.930.999	663.024.100	61.741.986.832
In-Term Purchases	0	0	0	0
Quarter-end issue	**45.523.031.733**	**15.555.930.999**	**663.024.100**	**61.741.986.832**
Wear value				
Beginning Balance	35.301.217.886	10.694.406.805	570.700.247	46.566.324.938
Depreciation in the period	2.894.111.369	625.722.222	7.119.205	3.526.952.796
Quarter-end issue	**38.195.329.255**	**11.320.129.027**	**577.819.452**	**50.093.277.734**
Residual value				
Beginning Balance	10.221.813.847	4.861.524.194	92.323.853	15.175.661.894
Quarter-end issue	**7.327.702.478**	**4.235.801.972**	**85.204.648**	**11.648.709.098**

10. Intangible fixed assets

	Trademarks, trade names	Computer Software Programs	Website, logo	Total
Historical cost				
Beginning Balance	209.455.000	38.000.000	114.000.000	361.455.000
Quarter-end issue	**209.455.000**	**38.000.000**	**114.000.000**	**361.455.000**
In which:				
Depreciated but still in use	209.455.000	38.000.000	0	247.455.000
Wear value				
Beginning Balance	209.455.000	38.000.000	28.785.000	276.240.000
Depreciation in the period	0	0	8.550.000	8.550.000
Quarter-end issue	**209.455.000**	**38.000.000**	**37.335.000**	**284.790.000**
Residual value				
Beginning Balance	0	0	96.615.000	96.615.000
Quarter-end issue	**0**	**0**	**76.665.000**	**76.665.000**

11. Financial leasing fixed assets

12. Biological Properties

13. Investment Real Estate Assets

14. Allocation pending costs

14a. Short-term allocation pending costs

	Ending Balance	Beginning Balance
Tools, tools	118.449.979	56.848.027
Other allocation pending costs	363.801.558	411.059.507
Total	**482.251.537**	**467.907.534**

14b. Long-term attribution waiting costs

	Ending Balance	Beginning Balance
Tools, tools	117.686.784	186.626.528
Other allocation pending costs	1.003.931.090	159.973.715
Total	**1.121.617.874**	**346.600.243**

15. Other Assets

16. Loans and financial leases

16a. Short-term loans

	Ending Balance	Beginning Balance
Short-term loans payable to related parties	***0***	***8.698.471.321***
CM Investment and Trading Joint Stock Company	0	2.074.471.321
CM Thanh Dong Joint Stock Company	0	6.624.000.000
Bank short-term loans	***58.772.040.425***	***54.607.766.047***
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thanh An Branch(i)	58.772.040.425	54.607.766.047
Short-term loans for individuals(ii)	***100.000.000***	***4.350.000.000***
Long-term loans due (see Explanation V.16b)	***47.712.000.000***	***2.712.000.000***
Total	**106.584.040.425**	**70.368.237.368**

The company has the ability to repay short-term loans.

(i) Loan from Joint Stock Commercial Bank for Industry and Trade of Vietnam – Thanh An Branch to pay for construction costs of Cam Khe Central Park Urban Area Project and Lemore Phan Thiet Hotel Project, loan limit not exceeding VND 60 billion, loan term according to each debt receipt does not exceed 6 months. Interest rate 7.7%-7.9%. The loan is secured by the Company's assets and 5,591,200 CMS shares owned by Mr. Pham Minh Phuc – Chairman of the Board of Directors.

(ii) Personal loans under contracts to supplement working capital, loan term not exceeding 6 months, interest rate from 0% - 8.5%/year. Loans without collateral.

Details of arising amounts of short-term loans in the period are as follows:

	Beginning Balance	Loan amount incurred in the period	Carryover from long-term loans	Loan amount paid in the period	Ending Balance
Short-term stakeholder loans	8.698.471.321	0	0	8.698.471.321	0
Bank short-term loans	54.607.766.047	77.047.904.915	0	72.883.630.537	58.772.040.425
Short-term loans for individuals	4.350.000.000	600.000.000	0	4.850.000.000	100.000.000
Long-term loans due	2.712.000.000	0	47.084.000.000	2.084.000.000	47.712.000.000

	Beginning Balance	Loan amount incurred in the period	Carryover from long-term loans	Loan amount paid in the period	Ending Balance
Total	**70.368.237.368**	**77.647.904.915**	**47.084.000.000**	**88.516.101.858**	**106.584.040.425**

16b. Long-term loans

	Ending Balance	Beginning Balance
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thanh An Branch(i)	97.358.000.000	151.392.000.000
Investment in machinery and equipment	*1.408.000.000*	*3.392.000.000*
Investment cooperation in real estate projects	*95.950.000.000*	*148.000.000.000*
Total	**97.358.000.000**	**151.392.000.000**

The company has the ability to repay long-term loans.

(i) Loan from Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thanh An Branch under the following contracts:

- The loan contract is dated 29/08/2022 and 14/6/2023 to pay for investment costs in machinery and equipment for production and business, with a floating interest rate, loan term of 60 months from the date of loan. This loan is secured by the Company's assets which are machinery and equipment formed from the loan capital and 5,591,200 CMS shares owned by Mr. Pham Minh Phuc – Chairman of the Board of Directors.
- Loan contract dated 04/09/2024, limit of VND 230 billion, to pay for investment costs of Cam Khe Central Park Project under Investment Cooperation Contract No. 16/2024 and amendments and supplements (if any), interest rate of 8%/year applied for the first 12 months, from March 13 applied floating interest rate, loan term 48 months from the date of loan. This loan is secured by all rights and interests attached to or arising from the Investment Cooperation Contract No. 16/2024.

The long-term loan repayment term is as follows:

	Ending Balance	Beginning Balance
1 year or less	47.712.000.000	2.712.000.000
Over 1 year to 5 years	97.358.000.000	151.392.000.000
Total	**145.070.000.000**	**154.104.000.000**

Details of the long-term loan are as follows:

	This year	Previous year
Beginning Balance	154.104.000.000	139.105.404.801
Loan amount incurred	0	99.984.595.199
Loan amount paid in the period	-9.034.000.000	-2.986.000.000
Transfer number	-47.712.000.000	-40.334.000.000
Quarter-end issue	**97.358.000.000**	**195.770.000.000**

17. Payable to the seller

17a. Payable to short-term sellers

	Ending Balance	Beginning Balance
Payable to stakeholders	***39.668.616.087***	***39.397.004.087***
Environmental Construction Joint Stock Company	31.289.475.329	31.216.863.329
CM Investment and Trading Joint Stock Company	0	2.593.435.048
CM Construction Co., Ltd.	0	5.586.705.710
Payable to other suppliers	***23.471.007.396***	***12.549.770.556***

	Ending Balance	Beginning Balance
Total	**54.760.482.725**	**51.946.774.643**

17b. Payable to long-term sellers

	Ending Balance	Beginning Balance
Hop Luc Construction Joint Stock Company	1.817.607.700	1.783.222.000
Rural Construction and Development Joint Stock Company 10	1.905.828.450	1.905.828.450
TDT Group Joint Stock Company	1.511.630.750	1.127.966.350
Top Dec Construction Joint Stock Company	5.236.616.900	0
Other Providers	5.092.383.324	5.431.486.565
Total	**15.564.067.124**	**10.248.503.365**

18. Pay dividends and profits

19. Taxes and amounts payable to the State

	Beginning Balance		Amount arising in the period		Ending Balance	
	Must be submitted	Receivables	Payable amount	Amount submitted	Must be submitted	Receivables
VAT on goods sold domestically(*)	0	4.257.976.387	0	351.282.910	0	4.609.259.297
Corporate Income Tax	8.105.894.596	0	3.117.413.779	8.689.006.198	2.534.302.177	0
Personal Income Tax	1.881.155.936	0	1.158.387.451	2.907.409.552	132.133.835	0
Natural resource tax	0	0	0	0	0	0
Environmental protection fee	0	1.614.140	0	0	0	1.614.140
Other payables	0	0	373.074.425	0	373.074.425	0
Total	**9.987.050.532**	**4.259.590.527**	**4.648.875.655**	**11.947.698.660**	**3.039.510.437**	**4.610.873.437**

(*) The entire tax amount paid in the period is current tax paid in the locality where the construction work is located. The value-added tax on construction activities carried out in provinces other than the head office must be paid at the rate of 1% of the turnover exclusive of VAT. The value-added tax amount already paid in the locality where the construction work is located shall be offset against the value-added tax amount payable at the head office.

Value Added Tax

The company pays VAT by the deduction method at the tax rate of 8% and 10%.

Corporate Income Tax

The company must pay corporate income tax on taxable incomes at the tax rate of 20%.
The enterprise income tax payable in the period is estimated as follows:

	Accumulated from the beginning of the year to this period	
	This year	Previous year
Total accounting profit before tax	5.748.207.037	13.126.464.555
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	1.903.559.690	1.021.228.344
- Upward adjustments	1.937.340.910	1.274.589.859

	Accumulated from the beginning of the year to this period	
	This year	**Previous year**
Penalty interest for late payment of taxes, social insurance, fines	*912.800.737*	*87.832.163*
Depreciation of fixed assets (automobiles)	*485.250.000*	*485.250.000*
Remuneration of the Board of Directors does not directly manage	*162.000.000*	*166.500.000*
Refund of interest on previous year's deposits	*377.290.173*	*359.019.124*
Other unreasonable and valid expenses	*0*	*175.988.572*
- Reduced adjustments	33.781.220	253.361.515
Estimated interest on term deposits at the end of the period	*33.781.220*	*243.300.404*
Other reduced adjustments (CIT calculation area that has been declared in the period of 2024)	*0*	*10.061.111*
Taxable income	7.651.766.727	14.147.692.899
Corporate income tax rates	20%	20%
Corporate income tax payable in the tax period	711.473.739	2.829.538.580
Corporate income tax payable in previous periods	1.587.060.434	0
Corporate income tax payable	**3.117.413.779**	**2.829.538.580**

The determination of the Company's payable corporate income tax is based on current tax regulations. However, these regulations changeEach period and tax regulations for various types of transactions can be interpreted in different ways. Therefore, the amount of tax presented on the Financial Statements may change when inspected by the tax authorities.

Natural resource tax

The company must pay royalties on land exploited for leveling and construction of works at a taxable price of 60,000 VND/m3 x tax rate (7%) x output

Environmental protection fee

The company must pay an environmental protection fee for land exploited for leveling and construction at the rate of 2,000 VND/m3 x Output x Coefficient (1.1)

Other taxes

The company declares and pays according to regulations.

20. Expenses

	Ending Balance	Beginning Balance
Short-term interest expenses payable	69.478.347	66.067.537
Deduction of construction costs in advance	5.002.812.621	23.433.883.655
Total	**5.072.290.968**	**23.499.951.192**

21. Other payables

	Ending Balance	Beginning Balance
Trade union funding	402.003.740	316.243.180
Social insurance, health insurance, unemployment insurance	153.607.670	1.690.574
Other short-term payables	5.209.126.285	2.377.418.409
Total	**5.764.737.695**	**2.695.352.163**

22. Revenue pending attribution

23. Bonds issued

24. Preferred shares classified as liabilities

25. Contingency payable

26. Deferred income tax assets and deferred income tax payable

27. Equity

27a. Equity volatility comparison table

	Owner's contributed capital	Equity surTotal	Undistributed profit after tax	Total
Balance at the beginning of the previous year	254.525.000.000	-441.950.000	9.106.031.657	263.189.081.657
Profit in the period	0	0	37.213.391.218	37.213.391.218
Balance at the end of the previous period	**254.525.000.000**	**-441.950.000**	**46.319.422.875**	**300.402.472.875**
Balance at the beginning of this year	254.525.000.000	-441.950.000	46.319.422.875	300.402.472.875
Dividend Payment	0	0	-12.726.250.000	-12.726.250.000
Profit in the period	0	0	2.630.793.258	2.630.793.258
Balance at the end of this period	**254.525.000.000**	**-441.950.000**	**36.223.966.133**	**290.307.016.133**

27b. Stocks

	Ending Balance	Beginning Balance
Number of ordinary shares registered for issuance	25.452.500	25.452.500
Number of common shares issued	25.452.500	25.452.500
Number of common shares outstanding	25.452.500	25.452.500

Par value of outstanding shares: 10,000 VND.

28. Asset revaluation spreads

29. Exchange rate spreads

30. Items Off the Balance Sheet

30a. Foreign currencies of all kinds

	Ending Balance	Beginning Balance
US Dollar (USD)	200,99	21,17
Euro (EUR)	0,18	0,18

30b. Debt written off

Debts that have been written off include receivables and payables related to the investor and subcontractors of the Song Bac Hydropower project, incurred for a long time, and the procedures for comparison and payment cannot be carried out. Details include:

	Ending Balance	Beginning Balance
Customer receivables		
Song Bac Hydropower Joint Stock Company	13.927.265.023	13.927.265.023
Provider Prepayment		
Phoenix Construction and Equipment Co., Ltd.	264.820.000	264.820.000

	Ending Balance	Beginning Balance
Total	**14.192.085.023**	**14.192.085.023**
Payable Supplier		
Viet Capital Construction Joint Stock Company	1.321.590.557	1.321.590.557
Huy Hung General Trading Co., Ltd.	6.038.825.952	6.038.825.952
Toan Phat Construction Industry Joint Stock Company	1.120.314.660	1.120.314.660
Toan Thang Commercial Construction Co., Ltd.	316.088.850	316.088.850
Total	**8.796.820.019**	**8.796.820.019**

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and provision of services

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Revenue from sale of goods and provision of services	0	4.685.777.631	1.666.666.667	5.642.518.452
Revenue from construction contracts	83.533.687.005	62.164.084.064	244.414.626.821	197.833.182.530
Total	**83.533.687.005**	**66.849.861.695**	**246.081.293.488**	**203.475.700.982**

2. Cost of goods sold

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Cost of goods sold and provision of services	0	4.282.624.441	1.298.703.704	5.228.625.852
Cost of construction contracts	76.532.634.231	55.576.423.966	229.159.811.953	182.394.843.318
Total	**76.532.634.231**	**59.859.048.407**	**230.458.515.657**	**187.623.469.170**

3. Revenue from financial activities

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Interest on bank deposits	94.342.191	138.311.792	303.563.604	524.263.349

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Loan interest	2.173.105.962	0	6.507.610.998	0
Return on financial investment	0	0	0	0
Total	**2.267.448.153**	**138.311.792**	**6.811.174.602**	**524.263.349**

4. Financing Costs

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Interest expense	1.264.559.412	686.518.079	3.068.685.849	2.178.937.097
Liquidation loss of financial investment	107.956.258		107.956.258	0
Exchange rate differences for revaluation of receivables and payables	53.425.482		793.808.451	0
Provision for depreciation of financial investments	0		0	0
Total	**1.425.941.152**	**686.518.079**	**3.970.450.558**	**2.178.937.097**

5. Business Management Expenses

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Expenses for employees	2.305.919.680	1.526.366.741	6.106.231.180	4.893.335.482
Material Cost Management	0	29.089.829	66.395.370	29.089.829
Office Supplies Cost	484.270.247	304.403.011	679.027.802	1.129.871.532
Fixed asset depreciation expense	213.797.142	206.973.069	649.683.094	620.919.207
Taxes, fees and charges	0	0	0	3.000.000
Contingency costs	0	0	0	0
Cost of outsourced services	1.297.744.724	1.271.341.204	4.046.159.570	3.818.838.182

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Other expenses	0	0	0	0
Total	**4.301.731.793**	**3.338.173.854**	**11.547.497.016**	**10.495.054.232**

6. Other income

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Benefits from the deposit of Framework Contract No. 19/2022	0	2.156.705.337	0	6.258.982.976
Collection and liquidation of supplies, tools and tools	0	0	0	964.718.182
Other income	522	2.118.875.133	11.995.338	2.542.405.174
Total	**522**	**4.275.580.470**	**11.995.338**	**9.766.106.332**

7. Other expenses

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Fines for administrative violations, tax fines; late payment of taxes and insurance	851.648.984	49.456.653	912.800.737	87.832.163
Value of liquidated supplies, tools and tools	0	0	0	0
Other expenses	0	144.033.840	373.898.293	254.313.446
Total	**851.648.984**	**193.490.493**	**1.286.699.030**	**342.145.609**

8. Earnings per share

Information on earnings per share is presented on the Consolidated Financial Statements.

9. Production and business expenses by factor

	This time this year	This period was last year	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Raw material costs	27.914.369.097	7.316.545.226	74.500.054.123	30.336.492.187
Labor costs	5.555.122.312	5.344.632.795	16.210.468.831	17.214.163.963
Construction machine cost	981.594.011	1.521.732.916	4.086.902.317	15.221.909.644
Cost of outsourced services	22.555.970.849	50.133.143.802	149.396.816.203	85.338.103.764
Other expenses	815.415.870	893.710.039	2.765.628.779	6.542.023.212
Total	**57.822.472.139**	**65.209.764.778**	**246.959.870.253**	**154.652.692.770**

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

Non-cash transactions

	ccumulated from the beginning of the year this period this year	Accumulated from the beginning of the year to this period this year
Interest on principal deposits	11.307.526	0

VIII. OTHER INFORMATION

1. Transactions and balances with related parties

Stakeholders with the Company include: key management members, individuals related to key management members and other stakeholders.

1a. Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Directors, the Internal Audit Board and members of the Executive Board (Board of Directors, Chief Accountant). Individuals related to key management members are close family members of key management members.

Transactions with key management members and individuals related to key management members

Other transactions with key management members and related individuals with key management members are as follows:

	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
Advance for Mr. Pham Minh Phuc	564.500.000	200.000.000
Advance for Mr. Kim Ngoc Nhan	400.000.000	50.000.000
Advance for Mr. Tran Van Trung	0	325.374.000
Advance for Mr. Nguyen Ngoc Tu	0	839.000.104
Advance for Ms. Dinh Thi Thuy	50.000.000	1.655.000.000

Guarantee Commitment

Mr. Pham Minh Phuc - Chairman of the Board of Directors used 5,591,200 shares of CMH Group Joint Stock Company (code CMS) owned by him to secure the Company's loan at Vietnam Commercial Bank for Industry and Trade, Thanh An branch.

Debts to key management members and related individuals to key management members

Liabilities receivable to key management members and individuals related to key management members are unsecured and will be paid in cash. No provision for bad debts receivable to key management members and individuals related to key management members is not secured.

Income of key management members

Accumulated from the beginning of the year to this period this year		**Salary and other expenses**	**Remuneration**	**Add income**
Mr. Pham Minh Phuc	Chairman of the Board of Directors/ Member of the IA Committee	671.000.000	135.000.000	806.000.000
Mr. Kim Ngoc Nhan	Member of the Board of Directors/ General Director	715.000.000	13.500.000	728.500.000
Mr. Nguyen Huy Hoang	Independent Member of the Board of Directors/Chairman of the IA Committee	0	13.500.000	13.500.000
Mr. Nguyen Anh Tu	Member of the Board of Directors	0	13.500.000	13.500.000
Mr. Tran Van Trung	Member of the Board of Directors/ Deputy General Director	454.903.000	13.500.000	468.403.000
Ms. Dinh Thi Thuy	Chief Accountant	637.000.000	0	637.000.000
Hong Nguyen Ngoc Tu	Deputy General Director	637.800.000	0	637.800.000
Total		**3.115.703.000**	**189.000.000**	**3.304.703.000**

Accumulated from the beginning of the year to this period of the previous year		**Salary and other expenses**	**Remuneration**	**Add income**
Mr. Pham Minh Phuc	Chairman of the Board of Directors/ Member of the IA Committee	497.350.000	135.000.000	632.350.000
Mr. Kim Ngoc Nhan	Member of the Board of Directors/ General Director	541.350.000	13.500.000	554.850.000
Mr. Nguyen Duc Huong	Member of the Board of Directors	0	4.500.000	4.500.000
Mr. Nguyen Hoang Duy	Member of the Board of Directors	0	4.500.000	4.500.000
Ms. Nguyen Thi Bich Loc	Independent Member of the Board of Directors/ Chairman of the IA Committee	0	4.500.000	4.500.000
Mr. Nguyen Huy Hoang	Independent Member of the Board of Directors/Chairman of the IA Committee	0	9.000.000	9.000.000

Mr. Nguyen Anh Tu	Member of the Board of Directors	0	9.000.000	9.000.000
Mr. Tran Van Trung	Deputy General Director	294.093.000	9.000.000	303.093.000
Ms. Dinh Thi Thuy	Deputy General Director/ Chief Accountant	478.350.000	0	478.350.000
Hong Nguyen Ngoc Tu	Deputy General Director	472.500.000	0	472.500.000
Mr. Nguyen Van Phi	Deputy General Director	318.900.000	0	318.900.000
Total		**2.602.543.000**	**189.000.000**	**2.791.543.000**

1b. Transactions and balances with related parties

Stakeholders with the Company include:

Other Stakeholders	Relationship
Environmental Construction Joint Stock Company	Subsidiaries
Huy Phuong Investment Co., Ltd.	Together with key management members
Thanh Cong Group Co., Ltd.	Together with key management members
New Century Investment Group Joint Stock Company	Together with key management members
Southern Central City Co., Ltd.	Together with key management members
Lemore Phan Thiet Joint Stock Company	Stakeholders of the Chairman of the Board of Directors

Dealing with stakeholders

Transactions with subsidiaries are as follows:

Stakeholders	This time this year	This period was last year
Environmental Construction Joint Stock Company	495.612.000	0

Transactions arising in the period with Environmental Construction Joint Stock Company are the rental value of motorcycles and equipment.

Transactions with other stakeholders are as follows:

Stakeholders	This time this year	This period was last year
Lemore Phan Thiet Joint Stock Company	115.685.704.173	0
Southern Central City Co., Ltd.	3.782.883.700	0

The transaction arising in the period with Lemore Phan Thiet Joint Stock Company is the value of the performance output of the Contract No. 01/2025/HDXD/LMPT-CMH signed on August 15, 2025 and the attached appendices on the construction, supply and installation of equipment of the Lemore Phan Thiet Hotel project are accepted and paid.

The transaction arising in the period with the City Central and South Co., Ltd. is the value of the implemented output of the Contract No. 01/2025/HDTC/MTNTP-CMH signed on November 12, 2025 and the attached appendices on the construction of the medium voltage power supply line from the city's 110kV substation to Aeon Mall Thanh Hoa

Debts with other stakeholders

Debts to other related parties are presented in Exhibits V.4(a); V.3(c); V.16(a) and V.17(a).

2. Key Partners

An important partner of the Company is Tuan Huy Phu Tho Joint Stock Company. Information about the contracts signed with important partners is presented in Notes V.2 and V.4(a).

During the period, the Company had transactions with Tuan Huy Phu Tho Joint Stock Company as follows:

	Accumulated from the beginning of the year to this period this year	Accumulated from the beginning of the year to this period of the previous year
EPC General Contractor Contract Revenue	3.626.091.183	133.548.640.520
Benefits from Deposits	6.537.678.867	17.906.658.704
Deposit Transfer Framework Contract	0	8.600.000.000
Capital contribution under investment cooperation contracts	0	99.984.595.199

Debts to Tuan Huy Phu Tho Joint Stock Company are presented in Explanations V.2 and V.4(a).

3. Comparison Figures

No comparative figures were incurred during the reporting period.

4. Events that arise after the end of the fiscal year

No material event arising after the end of the financial year needs to be adjusted or disclosed in the Financial Statements.

Approval, October 29, 2026

Prepared by	Chief Accountant	General Director
Dinh Thi Thuy	Dinh Thi Thuy	Kim Ngoc Nhan