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DN: C=VN, S=QUẢNG NINH, L=Thành phố Uông Bí, O=CÔNG TY CỔ PHẦN XÂY LẮP VÀ XI MĂNG QUẢNG NINH, OU=Phòng TỔ Chức Hành Chính, T=Trưởng Phòng, CN=HOÀNG VĂN CÔNG
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SEPARATE FINANCIAL STATEMENTS
QUARTER III/ 2026

- **Business performance report**
- **Balance sheet**
- **Notes to financial statements**
- **Cash flow statement**

Quang Ninh Construction and Cement Joint Stock Company
Address: Bach Dang Area, Yen Tu Ward, Quang Ninh City, Vietnam
TAX IDENTIFICATION NUMBER: 5700100263

Form B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of

FINANCIAL STATEMENT REPORT

On September 30, 2026

(Applies to businesses that meet the going concern assumption)

Unit of measurement: VND

ASSET	Code number	Explanation	Year-end issue	First issue of the year
1	*2*	*3*	*4*	*5*
A - SHORT-TERM ASSETS	**100**		**1.181.067.411.171**	**994.934.788.756**
I. Cash and cash equivalents	**110**		**18.941.548.313**	**13.230.061.434**
1. Money	111	V.1	18.941.548.313	13.230.061.434
2. Cash equivalents	112		0	0
II. Short-term financial investments	**120**		**5.206.917.151**	**3.811.482.534**
1. Trading securities	121		0	0
2. Provision for impairment of trading securities (*)	122		0	0
3. Short-term investments held until maturity.	123	V.2	5.206.917.151	3.811.482.534
4. Provision for short-term investments held to maturity (*)	124		0	0
5. Other short-term investments	125		0	0
6. Provision for losses on other short-term investments (*)	126		0	0
III. Short-term receivables	**130**		**657.569.060.110**	**466.578.427.469**
1. Short-term receivables from customers	131	V.3	95.091.090.212	112.511.832.808
2. Prepayment to short-term suppliers	132		577.234.293.632	375.377.164.578
3. Short-term intercompany receivables	133		0	0
4. Payments due according to the construction contract schedule.	134		0	0
5. Other short-term receivables	135	V.4	16.639.319.803	13.636.193.229
6. Provision for doubtful short-term receivables (*)	136		-31.395.643.537	-34.946.763.146
7. Assets awaiting processing	137		0	0
IV. Inventory	**140**		**431.152.315.368**	**474.361.434.815**
1. Inventory	141	V.7	446.649.746.721	490.915.444.460
2. Provision for inventory devaluation (*)	142		-15.497.431.353	-16.554.009.645
V. Short-term biological assets	**150**		**0**	**0**
1. Livestock raised for short-term, one-time production.	151		0	0
2. Crops grown seasonally or for short-term, single-harvest production.	152		0	0
3. Provision for short-term losses of biological assets (*)	153		0	0
VI. Other current assets	**160**		**68.197.570.229**	**36.953.382.504**
1. Short-term deferred expenses	161	V.14	34.547.348.630	14.866.450.495
2. Deductible VAT	162		34.266.783.533	22.086.932.009
3. Taxes and other amounts due to the State	163		-616.561.934	0
4. Government bond repurchase transactions	164		0	0
5. Other current assets	165		0	0
B - LONG-TERM ASSETS	**200**		**1.264.333.968.669**	**1.040.454.122.128**
I. Long-term receivables	**210**		**8.774.692.557**	**8.318.544.802**
1. Long-term receivables from customers	211		0	0
2. Long-term upfront payment to the seller.	212		0	0
3. Business capital in subsidiary units	213		0	0
4. Long-term intercompany receivables	214		0	0
5. Other long-term receivables	215		8.774.692.557	8.318.544.802
6. Provision for long-term doubtful receivables (*)	216		0	0
II. Fixed Assets	**220**		**862.326.483.724**	**929.364.047.120**
1. Tangible fixed assets	221	V.9	862.326.483.724	929.364.047.120
- Original price	222		2.536.121.357.059	2.462.673.051.321

ASSET	Code number	Explanation	Year-end issue	First issue of the year
1	*2*	*3*	*4*	*5*
- Accumulated depreciation value (*)	223		-1.673.794.873.335	-1.533.309.004.201
2. Fixed assets under finance lease	224	V.11	0	0
- Original price	225		0	0
- Accumulated depreciation value (*)	226		0	0
3. Intangible fixed assets	227		0	0
- Original price	228	V.10	1.040.600.000	1.040.600.000
- Accumulated depreciation value (*)	229		-1.040.600.000	-1.040.600.000
III. Long-term biological assets	**230**	**V.12**	**0**	**0**
1. Regularly raise livestock for product production.	231		0	0
a) Livestock raised for periodic production that have not yet reached maturity.	232		0	0
b) Livestock raised for regular production until they reach maturity.	233		0	0
- Original price	234		0	0
- Accumulated depreciation value (*)	235		0	0
2. Livestock raised for a single, long-term product.	236		0	0
3. Crops grown seasonally or for long-term, single-product harvesting.	237		0	0
4. Provision for long-term losses of biological assets (*)	238		0	0
IV. Investment Properties	**240**	**V.13**	**0**	**0**
- Original price	241		0	0
- Accumulated depreciation value (*)	242		0	0
V. Long-term work-in-progress assets	**250**		**338.066.321.210**	**49.223.251.468**
1. Long-term work-in-progress production and business costs	251	V.8	13.570.231.743	3.584.552.562
2. Construction in progress costs	252	V.8	324.496.089.467	45.638.698.906
VI. Long-term financial investment	**260**		**39.174.000.000**	**34.874.000.000**
1. Investing in subsidiaries	261	V.2	1.424.000.000	1.424.000.000
2. Investing in joint ventures and affiliated companies.	262		0	0
3. Investing capital in other entities.	263	V.2	1.635.133.500	1.635.133.500
4. Provision for long-term investment losses in other entities (*)	264		-1.635.133.500	-1.635.133.500
5. Long-term investment holding until maturity.	265	V.2	37.750.000.000	33.450.000.000
6. Provision for long-term investments held to maturity (*)	266		0	0
VII. Other long-term assets	**270**		**15.992.471.178**	**18.674.278.738**
1. Long-term deferred costs	271	V.14	9.658.751.679	11.877.676.376
2. Deferred income tax assets	272		0	0
3. Long-term equipment, supplies, and spare parts.	273		6.333.719.499	6.796.602.362
4. Other long-term assets	274		0	0
TOTAL ASSETS (280 = 100 + 200)	**280**		**2.445.401.379.840**	**2.035.388.910.884**
C - LIABILITIES	**300**		**1.722.998.275.613**	**1.319.463.388.029**
I. Short-term debt	**310**		**1.564.147.329.337**	**1.135.197.102.231**
1. Short-term payables to suppliers.	311	V.17	103.925.120.979	80.388.010.403
2. Short-term advance payment by the buyer	312		233.823.361.271	21.949.358.460
3. Dividends and profits must be paid.	313	V.18	0	0
4. Taxes and short-term payments to the State	314	V.19	8.033.017.772	13.680.644.013
5. Workers must be paid.	315		31.082.688.929	21.891.845.871
6. Short-term payables	316	V.20	849.366.576	0
7. Short-term internal payments required.	317		0	0
8. Payment must be made according to the progress of the short-term construction contract.	318		0	0
9. Short-term deferred revenue	319	V.22	0	0

ASSET	Code number	Explanation	Year-end issue	First issue of the year
1	*2*	*3*	*4*	*5*
10. Other short-term payables	320	V.21	67.156.335.399	66.549.402.357
11. Short-term loans and financial leases	321	V.16	1.117.013.907.318	927.957.310.034
12. Short-term provisions for liabilities	322	V.25	0	0
13. Reward and Welfare Fund	323		2.263.531.093	2.780.531.093
14. Price Stabilization Fund	324		0	0
15. Government bond repurchase transactions	325		0	0
II. Long-term debt	**330**		**158.850.946.276**	**184.266.285.798**
1. Long-term payment to the seller.	331	V.17	44.973.792.190	44.973.792.190
2. Buyers pay in advance for a long term.	332		0	0
3. Taxes and other long-term payments to the State.	333	V.19	0	0
4. Long-term costs	334	V.20	0	0
5. Internal payments for working capital.	335		0	0
6. Long-term internal payment required.	336		0	0
7. Revenue awaiting long-term allocation	337	V.22	0	0
8. Other long-term payables	338	V.16	2.538.210.076	2.795.619.245
9. Long-term loans and financial leases	339	V.16	106.974.277.293	132.418.198.567
10. Convertible bonds	340	V.23.2	0	0
11. Preferred stock	341		0	0
12. Deferred income tax payable	342	V.26	0	0
13. Long-term provisions for liabilities	343	V.25	4.364.666.717	4.078.675.796
14. Science and Technology Development Fund	344		0	0
D - EQUITY	**400**		**722.403.104.227**	**715.925.522.855**
1. Owner's equity contribution	411	V.27	600.000.000.000	600.000.000.000
- Common stock with voting rights	411a		600.000.000.000	600.000.000.000
- Preferred stock	411b		0	0
2. Capital surplus	412		2.044.290.480	2.044.290.480
3. Bond conversion option	413		0	0
4. Other owner's equity	414		0	0
5. Shares repurchased from oneself (*)	415		-1.894.390.964	-1.894.390.964
6. Revaluation difference of assets	416	V.28	0	0
7. Exchange rate differences	417		0	0
8. Development Investment Fund	418		17.575.440.604	17.575.440.604
9. Other funds belonging to equity capital	419		0	0
10. Undistributed after-tax profit	420		104.677.764.107	98.200.182.735
- Undistributed net profit accumulated up to the end of the previous period	420a		94.776.199.810	63.404.003.999
- Undistributed net profit for this period	420b		9.901.564.297	34.796.178.736
TOTAL CAPITAL (440 = 300 + 400)	**440**		**2.445.401.379.840**	**2.035.388.910.884**

Approved, October 30, 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	(Signature, full name, seal)
Nguyen Thi Tuyen	Nguyen Ngoc Anh	To Ngoc Hoang

Note:

(1) Indicators without data are exempt from presentation but the indicator "Code" should not be renumbered.

(2) The data in the indicators marked with (*) are recorded as negative numbers in parentheses (...).

(3) For businesses with a fiscal year that is a calendar year (X), "Year-end balance" can be recorded as "31.12.X"; "Year-beginning balar

Quang Ninh Construction and Cement Joint Stock Company

Address: Bach Dang Area, Yen Tu Ward, Quang Ninh City, Vietnam

TAX IDENTIFICATION NUMBER: 5700100263

Form B 02 - DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

REPORT ON BUSINESS PERFORMANCE

Accounting period from Jan 01, 2026 to September 30,2026

(Applies to businesses that meet the going concern assumption)

Unit of measurement:……

TARGETS	Code number	Explanation	Quarter II/ 2026		Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
1	*2*	*3*	*4*	*5*	*6*	*7*
1. Revenue from sales and services	**1**	**VI.1**	**618.713.224.887**	**471.924.278.889**	**1.761.162.978.536**	**1.354.022.288.348**
2. Revenue deductions	2	**VI.2**	0	254.458.802	536.811.830	1.450.564.074
3. Net revenue from sales and services (10 = 01 - 02)	**10**		**618.713.224.887**	**471.669.820.087**	**1.760.626.166.706**	**1.352.571.724.274**
4. Cost of goods sold	11	**VI.3**	590.896.619.394	443.808.467.314	1.651.602.964.773	1.246.928.673.907
5. Gross profit from sales and services (20 = 10-11)	**20**		**27.816.605.493**	**27.861.352.773**	**109.023.201.933**	**105.643.050.367**
6. Profit/loss from the sale and liquidation of investment properties.	**21**	**VI.4**	**0**	**0**	**0**	**0**
7. Financial operating revenue	**22**	**VI.5**	**495.152.494**	**479.317.731**	**4.102.682.985**	**1.470.599.662**
8. Financial costs	**23**	**VI.6**	**15.120.739.679**	**9.202.011.490**	**43.066.756.662**	**40.455.797.973**
- Including: Borrowing costs	24		14.887.020.452	8.984.501.940	42.368.742.855	30.517.062.274
9. Cost of goods sold	**25**	**VI.9**	**4.569.919.807**	**721.279.684**	**6.804.432.917**	**1.763.241.260**
10. Business management costs	**26**	**VI.9**	**14.032.800.340**	**15.782.153.435**	**49.855.247.631**	**45.550.253.957**
11. Net profit from business operations {30 = 20 + 21 + 22 - (23 + 25 + 26)}	**30**		**-5.411.701.839**	**2.635.225.895**	**13.399.447.708**	**19.344.356.839**
12. Other income	**31**	**VI.7**	**678.042.230**	**529.204.961**	**2.755.133.652**	**6.629.490.319**
13. Other expenses	**32**	**VI.8**	**2.402.428.504**	**484.843.836**	**3.142.504.353**	**1.868.776.711**
14. Other profit (40 = 31 - 32)	**40**		**-1.724.386.274**	**44.361.125**	**-387.370.701**	**4.760.713.608**
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**-7.136.088.113**	**2.679.587.020**	**13.012.077.007**	**24.105.070.447**
16. Current Corporate Income Tax Expense	**51**	**VI.11**	**-1.352.214.192**	**1.244.434.388**	**3.110.512.710**	**5.657.709.353**
17. Deferred Corporate Income Tax Expense	**52**	**VI.11**	**0**	**0**	**0**	**0**
18. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**-5.783.873.921**	**1.435.152.632**	**9.901.564.297**	**18.447.361.094**
19. Basic earnings per share (*)	**70**		**0**	**0**	**0**	**0**
20. Declining earnings per share (*)	**71**		**0**	**0**	**0**	**0**

(*) Applicable only to joint-stock companies

Approved, October 30, 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	(Signature, full name, seal)
Nguyen Thi Tuyen	Nguyen Ngoc Anh	To Ngoc Hoang

Quang Ninh Construction and Cement Joint Stock Company
Address: Bach Dang Area, Yen Tu Ward, Quang Ninh City, Vietnam
TAX IDENTIFICATION NUMBER: 5700100263

Form B 03 - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

(Using the indirect method) (*)

Accounting period from Jan 01, 2026 to September 30,2026

Unit of measurement: ……

Target	Code number	Explanation	This year	Last year
1	*2*	*3*	*4*	*5*
I. Cash flow from operating activities			**0**	**0**
1. Profit before tax	1		**13.012.077.007**	**24.105.070.447**
2. Adjustments for the amounts			**173.195.076.797**	**152.574.563.954**
- Depreciation of fixed assets and investment properties	2		141.149.363.658	115.039.867.702
- Provisions	3		-4.321.706.980	-381.562.383
- Gains and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies.	4		-2.404.595.677	8.869.796.023
- Profit and loss from investment and financial activities	5		-3.596.727.059	-1.470.599.662
- Borrowing costs	6		42.368.742.855	30.517.062.274
- Other adjustments	7		0	0
3. Profit from business operations before changes in working capital	*8*		**186.207.153.804**	**176.679.634.401**
- Increase or decrease in accounts receivable	9		-200.876.237.152	-76.097.184.844
- Increase or decrease in inventory	10		36.507.015.417	-259.131.273.190
- Increases and decreases in liabilities (excluding interest payable and corporate income tax payable)	11		237.981.166.267	-31.407.877.337
- Increase or decrease in deferred expenses.	12		-17.461.973.438	-9.754.714.716
- Increase or decrease in trading securities	13		0	0
- Borrowing costs paid	14		-38.157.575.291	-27.485.104.490
- Corporate income tax already paid	15		-8.943.272.837	-11.685.350.141
- Other income from business operations	16		0	0
- Other expenses for business operations	17		-517.000.000	-320.554.170
Net cash flow from operating activities	***20***		**194.739.276.770**	**-239.202.424.487**
II. Cash flow from investing activities			**0**	**0**
1. Expenses for purchasing and constructing fixed assets and other long-term assets.	21		-352.599.672.080	-122.369.164.388
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22		20.000.000	0
3. Money spent on loans and purchasing debt instruments from other entities.	23		-4.500.000.000	0
4. Proceeds from loan repayments and resale of debt instruments from other entities.	24		50.000.000	3.020.000.000
5. Funds spent on investment and capital contributions to other entities.	25		0	0
6. Recovered investment capital contributed to other entities.	26		0	0
7. Interest income from loans, dividends, and distributed profits.	27		2.331.292.442	91.801.716

Target	Code number	Explanation	This year	Last year
1	*2*	*3*	*4*	*5*
Net cash flow from investing activities	***30***		**-354.698.379.638**	**-119.257.362.672**
III. Cash flow from financing activities			**0**	**0**
1. Proceeds from issuing shares and receiving capital contributions from owners.	31		0	0
2. Payment of capital contributions to owners, repurchase of issued shares.	32		0	0
3. Money received from borrowing	33		1.455.240.090.228	1.357.413.359.218
4. Loan principal repayment	34		-1.289.569.500.481	-1.003.136.339.104
5. Principal repayment of a financial lease	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flow from financing activities	***40***		**165.670.589.747**	**354.277.020.114**
Net cash flow during the period (50 = 20 + 30 + 40)	**50**		**5.711.486.879**	**-4.182.767.045**
Cash and cash equivalents at the beginning of the period	**60**		**13.230.061.434**	**13.630.673.712**
The impact of changes in foreign exchange rates	61		0	0
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**		**18.941.548.313**	**9.447.906.667**

Note: For indicators without data, businesses do not need to present them, but they must not re-assign the indicator's "Code".

Approved, October 30, 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	(Signature, full name, seal)
Nguyen Thi Tuyen	Nguyen Ngoc Anh	To Ngoc Hoang

Quang Ninh Construction and Cement Joint Stock Company
Address: Bach Dang Area, Yen Tu Ward, Quang Ninh City, Vietnam
TAX IDENTIFICATION NUMBER: 5700100263

Form B 09 - DN
(Attached to Circular No. 99/2025/TT-BTC dated Octc 2025 of the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS
Third quarter of 2026

I. Characteristics of business operations

1. Forms of capital ownership.

Quang Ninh Cement and Construction Joint Stock Company is a joint stock company that was transformed from the state-owned enterprise (Ninh Cement and Construction Company according to Decision No. 497 dated February 4, 2005, of the People's Committee of Quang Ninh province.

2. Business field.

Manufacturing building materials and providing services under Business Registration Certificate No. 5700100263 issued by the Department Planning and Investment of Quang Ninh province on March 28, 2005 (first issuance) and amended for the 30 th time on September 4, 2026

3. Business sector.

Manufacture of cement, lime, and gypsum; Production, transmission, and distribution of electricity; Construction of railway and road works; Extraction and collection of lignite; Construction of public works; Finishing of construction works; Installation of industrial machinery and equipment; Extraction and collection of hard coal; Real estate business, ownership, use, or lease of land; Leasing of machinery, equipment, a other tangible goods; Mechanical processing; metal treatment and coating; Shipbuilding and floating structures; Pollution control and other v management activities; Inland waterway freight transport...

4. Normal production and business cycle.

The company's typical production and business cycle is less than 12 months.

5. The characteristics of the business's operations during the fiscal year affect the financial statements.

The company's main activity is the production and distribution of cement. Due to the impact of the domestic market, changing policies, and fluctuating raw material prices, although the production line has stabilized, domestic consumption has decreased. The company mainly expoi foreign markets.

6. Business Structure

The company operates as a joint-stock company. Its head office is located in Hop Thanh Area, Yen Tu Ward, Quang Ninh Province. The cor charter capital is VND 600,000,000,000 (equivalent to 60,000,000 shares, each with a par value of VND 10,000).

- List of subsidiaries;

The company has subsidiaries and associated companies whose financial statements are consolidated as of September 30, 2026, including:

Subsidiary company name	Registered capital	Address	Benefit rate	BQ ratio
Song Sinh Trading Joint Stock Company	2,500,000,000	Uong Bi Ward - Quang Ninh City	57.00%	57.00%

- List of joint ventures and affiliated companies;

The associate companies accounted for using the equity method as of September 30, 2026 include:

Affiliated company name	Headquarters	Benefit rate	BQ ratio

- List of subordinate units.

Unit Name	Address	Main business activitie
Lam Thach II Cement Plant	Bach Dang Area, Yen Tu Ward, Quang Ninh City	Cement production and trading
Uong Bi Mining Construction Enterprise	Noi Hoang neighborhood, Hoang Que ward, Quang Ninh city	Coal mining
Center for Consulting, Design, Supervision and Investment Project Management	Bach Dang Area, Yen Tu Ward, Quang Ninh City	Consulting, design supervision, investment project management

7. The number of employees at the end of the fiscal year or the average number of employees during the fiscal year.

Number of workers as of September 30, 2026: 991 people

8. Statement on the comparability of information in the Financial Statements: If the Financial Statements are not comparable, the r for the incomparability between the information of the reporting period and the information of the comparative period must be clea explained in the Notes to the Financial Statements of the enterprise.

In 2026, the company will adjust and change its production and business plans: altering product structure, expanding business lines, changin production models, restoring some production lines, etc. These changes will significantly affect the scale and operating methods of the busin Therefore, some indicators in the 2026 financial statements cannot be directly compared with the 2025 figures.

9. Provide explanations of other information in the Financial Statements in accordance with relevant legal regulations such as corpo law, securities law, etc.

During the period, the company did not incur any additional legal disclosure obligations other than those presented in the report.

II. Accounting period and currency used in accounting

1. Accounting Period: The Company's accounting period begins on January 1st and ends on December 31st of each year.

The accounting period for the third quarter of 2026 runs from July 1st to September 30th, 2026.

2. Currency used in accounting: The currency used in accounting records is the Vietnamese Dong (VNĐ). If there is a change in the account currency compared to the previous year, clearly explain the reason and the impact of the change.

III. Applicable Accounting Standards and Regulations

1. Applicable accounting system: The company applies the accounting system issued under Circular No. 99/2025/TT-BTC dated October 27 and Circular 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

2. Statement on compliance with Vietnamese Accounting Standards and Accounting Regulations

The Company's financial statements are prepared and presented in accordance with Vietnamese Accounting Standards (VAS) and the Accou System for Public Companies issued under Circular 99/2025/TT-BTC of the Ministry of Finance. The Company has fully complied with the principles, methods, and requirements for recognizing, measuring, and presenting information according to the Vietnamese accounting stand system and the detailed regulations in Circular 99/2025/TT-BTC. The financial statements fairly and accurately reflect the Company's financ position, business results, and cash flows during the reporting period.

The Company's consolidated financial statements are prepared in accordance with Vietnamese Accounting Standards, the Enterprise Accoun System, and the guidelines on financial statement consolidation stipulated in Circular 202/2014/TT-BTC of the Ministry of Finance. The consolidation was carried out in strict compliance with the requirements regarding the scope of consolidation, consolidation methods, and ha of intercompany transactions as prescribed.

The company has not deviated from or made any exceptions to the Vietnamese Accounting Standards and the Accounting System stipulated Circular 99/2025/TT-BTC.

IV. Applicable accounting policies, accounting estimates, and relevant legal regulations.

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting cu differs from Vietnamese Dong); Impacts (if any) of converting financial statements from foreign currency to Vietnamese Dong.

During the period, the Company used Vietnamese Dong (VND) as its accounting currency. Therefore, the Company did not prepare financia statements in foreign currency and did not convert financial statements from foreign currency to VND as required by Circular 99/2025/TT-B

2. Types of exchange rates applied in accounting

- The exchange rate selected for accounting purposes when dealing with exchange rate differences arising during the period and the exchang used when revaluing monetary items denominated in foreign currency;

Exchange rates used when recording transactions denominated in foreign currency during the period: Businesses use the buying rate of the

Exchange rates used when revaluing monetary items denominated in foreign currency at the time of preparing financial statements: Enterpris use the selling rate of the commercial bank with which the enterprise regularly conducts transactions on the last day of the period to revalue monetary items denominated in foreign currency in accordance with current regulations.

The company ensures consistency in the selection and application of exchange rates throughout the accounting period.

- Cross-exchange rates are calculated in cases where banks do not publish exchange rates for foreign currencies;

In cases where commercial banks do not list the exchange rate between the foreign currency involved in the transaction and the Vietnamese l businesses determine the cross-exchange rate based on the exchange rate between that foreign currency and another currency, and the excha between that currency and the Vietnamese Dong, as published by the same commercial bank at the time of the transaction or at the time of revaluation as stipulated.

- The gold purchase price announced by the State Bank of Vietnam or the reference purchase price of units legally authorized to trade gold w used when re-evaluating monetary gold at the end of the accounting period.

In cases where a business has a balance of monetary gold, it shall use the gold purchase price announced by the State Bank of Vietnam at the the accounting period or the reference purchase price announced by a credit institution or a unit authorized to trade gold according to the law same time to determine the book value of monetary gold in accordance with current regulations.

3. Principles for determining the effective interest rate (interest rate) used to discount cash flows.

Businesses apply the principle of determining the effective interest rate (effective rate) to discount the cash flows of financial assets and fina liabilities in accordance with current regulations. The effective interest rate is the interest rate at which the expected cash flows to be receive paid over the expected term of the financial instrument are accurately discounted back to the original book value of that instrument.

4. Principles for recognizing cash and cash equivalents.

Cash and cash equivalents include cash on hand, bank deposits, and cash in transit, and are recorded at their actual value at the time of occur Cash equivalents are short-term investments with a recovery or maturity period of no more than 3 months from the date of investment, which highly liquid, easily convertible into a specified amount of cash, and have low risk of value changes. Cash and cash equivalents denominated foreign currencies are converted at the applicable exchange rate at the time of recognition and revalued at the time of preparing the financial statements according to the company's exchange rate policy.

5. Accounting principles for financial investments

a) Trading securities are recorded at their actual value at the time of purchase and are revalued at their fair value at the time of preparing the financial statements. The revaluation difference is recognized in the business results in accordance with current regulations.

b) Investments held to maturity are recorded at their fair value and amortized using the effective interest rate method. In case of impairment, enterprise shall make provisions for impairment losses as prescribed.

c) Investing in subsidiaries; joint ventures, associated companies:

- Investments in subsidiaries are recognized at their intrinsic value at the time of investment and are adjusted in accordance with the regulatic the preparation of consolidated financial statements.

- Investments in joint ventures and associated companies are accounted for using the equity method or according to the appropriate accountir regulations applicable to the enterprise.

d) Investments in other entities are recorded at their actual value and revalued in accordance with legal regulations. The enterprise shall mak provisions for investment losses for investments showing signs of depreciation.

d) Accounting methods for other transactions related to financial investments. Enterprises shall fully recognize income and expenses related financial investments during the period according to the accrual principle; investments in foreign currencies shall be converted at the applica exchange rate and revalued at the time of preparing the financial statements as prescribed.

6. Principles of accounting for accounts receivable

Businesses must disclose accounting policies relating to accounts receivable and the significant basis for estimates used in the policy on prov for doubtful receivables.

Accounts receivable are recorded on an accrual basis, fully reflecting all amounts the enterprise is entitled to collect from customers, internal parties, or other entities at the time the transaction occurs. Receivables are presented at their recoverable value, after deducting provisions fo doubtful debts established based on actual recoverability and reliable evidence. The revaluation of foreign currency receivables is carried ou the exchange rate applicable at the end of the accounting period as prescribed. The enterprise tracks accounts receivable in detail by individu debtor, due date, and recoverability; uncollectible receivables are handled according to current regulations.

7. Principles of Inventory Accounting

- Inventory Recognition Principle: Inventory is valued at cost. If the net realizable value is lower than the cost, the inventory is valued at its n realizable value. The cost of inventory includes the purchase cost, processing costs, and other directly related costs incurred to bring the inve to its current location and condition.

- Inventory valuation method: The enterprise applies the weighted average method to determine the value of goods sold and the value of end inventory in accordance with current regulations. Method for determining the value of work-in-progress: Work-in-progress production costs accumulated for each unfinished project or project for which revenue has not yet been recognized. For construction activities, work-in-progr production costs are accumulated for each unfinished project or project for which revenue has not yet been recognized; for cement productic activities, it is the actual costs incurred for each stage of production in the production line.

- Inventory accounting method: Inventory is accounted for using the perpetual inventory method.

- Method of establishing inventory devaluation provision: The inventory devaluation provision is established based on the net realizable valu lower than the original cost of each type of inventory, in accordance with the regulations on provision establishment at the time of preparing financial statements.

- Criteria for allocating raw materials: The cost of raw materials is allocated according to appropriate criteria that reasonably reflect the level consumption for each user, such as consumption norms, product quantity, production hours, or other criteria suitable to the specifics of prod

- Accounting policy related to inventory for high-risk contracts: For high-risk contracts, businesses reassess the recoverability, sales potentia related obligations, and record necessary provisions in accordance with current legal regulations.

8. Principles of accounting and depreciation of tangible fixed assets (including perennial plants producing periodic products, workir animals), intangible fixed assets, leased fixed assets, and investment properties.

- Tangible and intangible fixed assets are recorded at their original cost. During their use, tangible and intangible fixed assets are recorded at original cost, accumulated depreciation, and remaining value.

- Leased fixed assets are recognized at their original cost at fair value or present value of the minimum lease payments (excluding VAT) and initial direct costs incurred related to the leased asset. During its useful life, the leased fixed asset is recognized at its original cost, accumulat depreciation, and remaining value.

- Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

+ Houses and buildings	05 - 30
+ Machinery and equipment	05 -15
+ Transportation	06-12
+ Office equipment	03-08
+ Other assets	10-30
+ Land use rights	10-30

- Leased assets are depreciated in the same way as the company's own assets. For leased assets that are not certain to be repurchased, depreci will be calculated over the lease term if the lease term is shorter than the useful life.

9. Principles of accounting for biological assets.

Biological assets are recorded at their original cost at the time of initial recognition, including all costs directly related to the formation, culti care, and preparation of the biological asset for product production. During cultivation and development, biological assets are tracked and re at their book value after deducting any impairment losses (if any) and are revalued when there are signs of impairment in accordance with cu regulations. Businesses record harvested biological products at the time of harvest at fair value less estimated selling costs or at a value deter appropriately according to applicable accounting standards and regulations. Costs incurred directly during the care, nurturing, and cultivatio process are accounted for as production and business expenses or the original cost of the biological asset, depending on their nature and stag Businesses track and manage biological assets by type and growth stage, ensuring that the status and value of the assets at the time of financi reporting are accurately and fairly reflected.

10. Accounting principles for various types of business cooperation contracts.

- Principle of recognition based on the nature of the contract: Business cooperation contracts are accounted for based on their economic natu the rights and obligations of the enterprises as agreed upon, regardless of their legal form. Transactions arising from the contract are recorde according to the accrual principle and the matching principle.

- Recording revenue, expenses, and profits: Businesses record revenue, expenses, and profit sharing according to the prescribed sharing ratic mechanisms for product sharing, revenue sharing, and profit sharing as stipulated in the contract. The recording must accurately reflect the a rights and obligations of the business.

- Accounting for assets and liabilities arising from contracts: Assets created from contracts are recorded according to the ownership or contr the enterprise. Accounts receivable, accounts payable, cost-sharing obligations, capital commitments, or other obligations related to contract tracked in detail for each contract and revalued when there are signs of changes in value.

- Review and reassessment: Businesses periodically assess the recoverability, asset value, arising obligations, and effectiveness of business cooperation contracts to record adjustments or make provisions in accordance with current legal regulations.

11. Accounting principles for deferred expenses.

The deferred expenses of a business are allocated using a method appropriate to the nature and duration of benefit of each expense item. The business applies the straight-line allocation method for expenses with stable benefit levels over periods; for expenses whose benefit levels de on output or volume of operations, the business applies the output-based allocation method. Allocation is carried out consistently throughout allocation period and complies with current legal regulations.

Review and reassessment: Businesses periodically review deferred expenses; if an expense no longer generates future economic benefits or generates lower-than-expected benefits, the business must write down its value or recognize the entire remaining amount as an expense in th current period as per regulations.

12. Accounting principles for accounts payable to suppliers.

- Recognition principle: Accounts payable to suppliers are recognized on an accrual basis, fully reflecting all debts arising from the purchas goods, services, assets, or expenses that the enterprise is obligated to pay to suppliers at the time the transaction occurs, regardless of when tl payment is actually made.

- Valuation principle: Accounts payable to suppliers are recorded at their payable value, including taxes, fees, and surcharges (if any). For f currency liabilities, the enterprise revalues them using the exchange rate applicable at the end of the accounting period, as stipulated by curre

- Monitoring and reconciling accounts payable: Businesses track accounts payable to suppliers in detail, broken down by individual party, c and currency; periodically reconciling accounts payable with suppliers to ensure that the data reflects the truth and accuracy of the situation.

- Long-term payables and interest payable: Accounts payable to suppliers with extended payment terms are classified as short-term or long-t depending on the term of the debt. In cases where payment discounts, late payment penalties, or price adjustments arise, the business records as expenses or income as per regulations.

- Review and reassess payable obligations: Businesses periodically assess their ability to pay and their payable obligations to suppliers; in ca disputes, claims, or uncertainty regarding payable obligations, businesses must record appropriate adjustments in accordance with current accounting standards and regulations.

13. Accounting principles for dividend and profit payments.

- Recognition principle: Dividend and profit payments are recognized when the enterprise incurs an obligation to pay according to a resoluti the General Meeting of Shareholders, the Board of Members, or a decision of the owner, on the basis of accrual, regardless of the actual time payment.

- Principles of valuation and presentation: Dividend and profit payables are recognized at their actual value payable to shareholders or owne dividends are paid in assets other than cash, the enterprise recognizes them at the fair value of the asset on the date the obligation is recogniz

- Classification and Tracking: Dividend and profit payments are classified as short-term or long-term based on the payment terms as stipulate the issued decision. Businesses track details by shareholder, owner, and each profit distribution period.

- Adjustment and handling of late payments: In cases where adjustments arise related to dividends or profits payable (such as changes in owr cancellation of dividend entitlement, or adjustment of share quantity), the enterprise shall record the adjustments in accordance with regulati interest obligations arise due to late payment as agreed upon or stipulated by law, this interest shall be recorded as a financial expense.

- Review of payable obligations: Businesses periodically review the balances of dividends and profits payable; for long-standing outstanding amounts or those arising from disputes, businesses handle and record them in accordance with relevant legal regulations and current account standards.

14. Principles for recognizing accrued expenses.

Accrued expenses are recognized on an accrual basis, fully reflecting all expenses incurred during the period but not yet due for payment, or which payment documentation is not available at the end of the period. Businesses must reasonably estimate the value of expected expenses l on reliable evidence, a factual basis, and in accordance with the nature of the transaction. When the actual payment obligation arises or when sufficient documentation is available, the business must reconcile and adjust the recorded amounts to ensure accuracy. The recognition of ac expenses must be consistent across periods and comply with current regulations on classification, presentation, and disclosure in financial statements.

15. Principles for recognizing revenue awaiting allocation.

Outstanding revenue is recognized for revenue that a business has collected or is entitled to collect but has not yet met the recognition criteri the current period, or that relates to multiple accounting periods. These amounts are allocated to revenue in each period according to matchir principles, based on the nature of the transaction such as the service delivery time, asset usage time, performance obligations, or other reason allocation criteria. Businesses must identify and track each outstanding revenue item separately, allocate it consistently across periods, and re and adjust it when there are changes in performance obligations or related estimates. The recognition and allocation must comply with the presentation and disclosure requirements of the current accounting system.

16. Accounting principles for provisions for liabilities.

Businesses establish provisions for liabilities when a current obligation arises from an event that has occurred, is likely to give rise to a futur liability, and its value can be reliably estimated. The value of the provision is determined based on the most reasonable estimate of the cost re to settle the obligation at the time of preparing the financial statements, based on objective and prudent assumptions. Businesses must period review and adjust the provision balance, reducing it if the obligation decreases or increasing it when there is evidence that actual costs will b higher than the initial estimate. When the obligation no longer exists, the provision must be reversed into income for the period. The recogni use, and disclosure of provisions must adhere to the principles of prudence and appropriateness, ensuring a true reflection of the business's financial obligations.

17. Principles of accounting for deferred corporate income tax.

Deferred corporate income tax is recognized based on temporary differences between the book value of assets and liabilities and their taxabl Deferred tax assets are recognized when there is a certainty of future tax benefits; deferred tax liabilities are recognized for taxable temporar differences. The determination of deferred corporate income tax must be based on the applicable tax rate in the future when the temporary differences are reversed. Businesses must periodically review deferred tax assets and retain only the portion that is expected to be recoverabl clearly present the nature, basis, and changes of deferred tax in the financial statements.

18. Principles for recognizing loans and financial lease liabilities.

a) This is reflected in the company's loans, financial lease liabilities, and the payment status of these loans and financial lease liabilities.

b) Businesses must track the repayment terms of loans and financial leases in detail. Loans with repayment periods exceeding 12 months fro date of the financial statements are presented as long-term loans and financial leases. Loans due within the next 12 months from the date of t financial statements are presented as short-term loans and financial leases for payment planning purposes.

c) Borrowing costs directly related to the loan (excluding interest payable), such as appraisal, auditing, and loan application processing fees, accounted for as financial expenses. However, if these costs arise from a separate loan for the purpose of investing in, constructing, or produ assets under construction, they are capitalized.

d) For finance lease liabilities, the total lease liability reflected on the credit side of account 341 is the total amount payable calculated as the value of the minimum lease payments or the fair value of the leased asset.

e) Businesses must maintain detailed accounting records and track each lender/borrower, each loan agreement, and each type of asset used as collateral. In the case of loans or debts in foreign currency, accounting must be detailed in the original currency.

19. Principles for recognizing and capitalizing borrowing costs.

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs dir related to the investment in construction or production of work-in-progress assets, which are included in the value of those assets (capitalize when all the conditions stipulated in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.

Borrowing costs directly related to the investment in the construction or production of assets under construction that require a sufficiently lo (over 12 months) to be put into use for their intended purpose or sold are included in the value of those assets (capitalized), including interes loans, allocation of discounts or premiums when issuing bonds, and incidental expenses incurred in the loan application process.

20. Principles for recognizing convertible bonds.

Convertible bonds are split into two parts at the time of issuance: a liability recognized at the present value of the principal and interest payat an equity portion reflecting the option to convert into shares. Interest expense is amortized using the effective interest rate method over the b term. Upon conversion, the remaining liability is converted to equity as stipulated.

21. Principles for recognizing equity:

- Principles for recognizing owner's equity, capital surplus, convertible bond options, and other owner's equity;

Owner's investment capital is recorded based on the actual capital contributed by the owner.

Share premium is recognized as the difference between the actual issue price and the par value of shares when shares are issued for the first t a supplementary issue, or as a reissue of treasury shares. Direct costs associated with the supplementary issue or reissue of treasury shares ar recorded as a reduction in share premium.

Treasury stock is stock issued by a company and subsequently repurchased. Treasury stock is recorded at its fair value and presented on the l Sheet as a reduction in equity. The company does not recognize gains (losses) when buying, selling, issuing, or canceling treasury stock.

- Principles for recognizing revaluation differences of assets: Revaluation differences of assets are recognized when an enterprise revalues it in accordance with the law or the decision of a competent authority. Increases are recognized in equity after deducting relevant taxes and fee decreases are recognized as expenses in the period, except when offset against previous increases in the value of the same type of asset. Recognition must be consistent, accurately reflecting the fair value at the time of revaluation, and cannot be used to adjust the business result previous periods.

- Principles for recognizing exchange rate differences; Revaluation differences arise when an enterprise revalues an asset in accordance with law or a decision of a competent authority. Increases in value are recognized in equity (other capital surplus) after deducting related tax oblig decreases are recognized as expenses in the period, unless offset against previously recognized increases. The recognition and treatment of revaluation differences are consistent with the timing and nature of the transaction.

- Principle for recognizing undistributed profits: Undistributed after-tax profit is the profit from the company's operations after deducting (-) adjustments due to the retroactive application of changes in accounting policies and retroactive adjustments for material errors from previous Undistributed after-tax profit may be distributed to investors based on their capital contribution ratio after approval by the Board of Director after the establishment of reserve funds in accordance with the Company's Charter and Vietnamese law.

22. Principles and methods for recognizing revenue and other income:

- Revenue from sales and services

Sales revenue is recognized when the following conditions are met simultaneously:

Most of the risks and benefits associated with ownership of a product or commodity have been transferred to the buyer;
The company no longer holds the right to manage the goods as the owner or the right to control the goods;

Revenue is determined with relative certainty;

The company has obtained or will obtain economic benefits from the sales transaction;

Identify the costs associated with the sales transaction.

+ Revenue from providing services.

Revenue from providing services is recognized based on the level of completion of the service at the time of preparing the financial statemen when the outcome of the transaction can be reliably determined and the business is likely to obtain economic benefits from the transaction. If level of completion cannot be determined, revenue is recognized only in proportion to the incurred costs that are likely to be recovered.

+ Revenue from construction contracts.

The completed portion of the construction contract, which forms the basis for determining revenue, is determined using the completed work valuation method. The company recognizes revenue according to the following principle: Revenue is recognized when the project is complet finalized in stages, and the investor accepts payment based on that final settlement.

When the outcome of a construction contract can be reliably estimated, revenue and related expenses are recognized in proportion to the wor completed at the end of the accounting period (as accepted by the client if this clause is stipulated in the construction contract). This is calcul a percentage of the cost incurred for the completed work at the end of the accounting period relative to the total estimated cost of the contrac except where this cost does not correspond to the completed construction volume. This expense may include additional costs, compensation, performance bonuses as agreed with the client.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only in proportion to the contract costs incu the reimbursement of which is relatively certain. Contract costs are recognized as expenses only in the period in which they are incurred.

When the total cost of executing a contract may exceed the total revenue of the contract, the estimated loss is immediately recognized as an e

+ Revenue from the sale of real estate includes tourist apartments, office spaces with accommodation, or similar properties.

+ Revenue from the sale of investment properties.

- Revenue from financial activities;

Financial income is recognized on an accrual basis, reflecting income arising from financial investments and financial transactions of the ent during the accounting period, regardless of when the money is received. Financial income includes interest on loans, interest on deposits, int the sale of financial investments, dividends and distributed profits, exchange rate differences, and other financial income as stipulated.

- Other income.

Other income includes revenue generated outside the normal production and business activities of the enterprise, such as: revenue from the liquidation and sale of assets; fines and compensation received; income from previously written-off debts that are now recovered; and other i as stipulated. Other income is recognized when it is certain that economic benefits will be obtained and its value can be reliably determined.

23. Accounting principles for revenue deductions.

Revenue deductions, including trade discounts, sales allowances, and returned goods, are recognized on an accrual basis and accurately refle net revenue earned by the business during the period. These deductions directly reduce revenue in the period in which they arise, based on c terms, sales policies, adjustment invoices, or other valid evidence. If revenue deductions relate to revenue already recognized in previous per the business must make adjustments in accordance with current regulations. The recognition and tracking of revenue deductions must be con across periods, ensuring that revenue is presented fairly and accurately in the financial statements.

24. Principles of cost of goods sold accounting.

Cost of goods sold is recognized according to the matching principle, reflecting all actual costs directly related to goods, products, and servic consumed during the period. Cost of goods sold includes the value of inventory sold, direct production costs, purchase costs, and other relate as stipulated. Businesses determine the cost of goods sold based on their chosen inventory valuation method and record it simultaneously wit recognition of corresponding revenue. If the net realizable value of inventory is lower than its original cost, the business makes provisions or reverses provisions as required and reflects this in the cost of goods sold for the period.

25. Principles of accounting for financial costs.

Financial expenses include interest expenses, exchange rate losses, customer payment discounts, and other financial expenses incurred durin period. Financial expenses are recognized on an accrual basis, corresponding to the accounting period in which the expense obligation arises regardless of when the expense is actually disbursed. For interest expenses directly related to investment in construction or the formation of a assets, the enterprise capitalizes the borrowing cost as prescribed; other financial expenses are recognized as expenses in the period. Financia expenses incurred in foreign currency are converted and revalued at the exchange rate applied according to the enterprise's accounting policy

26. Principles of accounting for selling expenses and administrative expenses.

Selling expenses and general and administrative expenses are recorded on an accrual basis, reflecting actual expenses incurred directly relate sales and administrative activities during the accounting period, regardless of when the money is disbursed. These expenses are recorded at t actual value, based on valid and legitimate documentation, and are classified appropriately according to their nature. If expenses relate to mu accounting periods, the business allocates them appropriately to the expenses of each period according to the matching principle. Selling exp and general and administrative expenses are tracked, aggregated, and presented separately in the Income Statement in accordance with curre regulations.

27. Accounting principles for the sale and disposal of fixed assets and investment properties.

The sale and liquidation of fixed assets and investment properties are recognized when the enterprise no longer holds ownership or control o asset and has transferred the majority of the risks and benefits associated with the asset to the buyer as agreed. Revenue from the sale and liquidation of assets is recognized at the fair value of the amount received or to be received; the remaining value of the sold or liquidated ass directly related costs are recognized as expenses in the period. The difference between the revenue from the sale and liquidation and the rem value after deducting related costs is determined as profit or loss and recognized as other income or other expenses as prescribed. Enterprise consistently account for, classify, and present the sale and liquidation of fixed assets and investment properties in accordance with current accounting regulations.

28. Principles and methods for recognizing current corporate income tax expense (including additional corporate income tax expens required by global minimum tax regulations) and deferred corporate income tax expense.

Corporate income tax expense includes current corporate income tax expense, supplemental corporate income tax expense as required by glo minimum tax regulations (if any), and deferred corporate income tax expense, which are recognized on an accrual basis and in line with acco profit for the period. Current corporate income tax and supplemental corporate income tax are determined based on taxable income, applicab rates, and current tax laws and regulations, and are recognized as expenses in the period in which the tax liability arises. Deferred corporate i tax is recognized on the basis of temporary differences between the book value of assets and liabilities and their corresponding taxable value the balance sheet method, to fully reflect future tax obligations or tax benefits. Enterprises shall review and reassess deferred corporate incor amounts at the time of preparing financial statements and record adjustments when changes occur in accordance with current laws and regul

29. Other accounting principles and methods.

In addition to the accounting principles and methods presented above, the enterprise applies general accounting principles as prescribed by c law, including the accrual principle, going concern principle, historical cost principle, matching, consistency, and prudence in recognizing ar presenting elements on the financial statements. Other economic transactions not presented separately are accounted for and reflected accord the economic nature of the transaction, in compliance with accounting standards, enterprise accounting regulations, and relevant legal provis case of changes in accounting policies, accounting estimates, or material errors, the enterprise shall recognize, adjust, and disclose them in accordance with current regulations.

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

1. Cash and cash equivalents

Unit of measurement: VND

Cash and cash equivalents held by the business but not subject to restrictions on their use.	**End of the year**	**beginning of the year**
- Cash	9.640.438.019	1.843.957.608
- Demand deposits	9.301.110.294	11.386.103.826
- Money is in transit	-	-
- Equivalent to money	-	-
Add	**18.941.548.313**	**13.230.061.434**

- Detailed explanation of the balance of demand deposits by bank, accounting for at least 10% of the total balance of demand deposits;

- Provide detailed explanations of the content, term, and balance of each item classified as cash equivalents of the enterprise (details for each accounting for at least 10% of the total cash equivalent value).

2. Financial investments

a) Trading securities

Target	End of the year			beginning of the year	
	Original price	Fair value	Reserve value	Original price	Fair value
- Total value of shares; (details of each type of share accounting for 10% or more of the total share value)	0	0	0	0	0
- Total value of bonds (similar to stocks)	0	0	0	0	0
- Other investments	0	0	0	0	0
Add	**0**		-	**0**	

- Reasons for changes vary for each investment/type of stock/bond:

+ In terms of quantity

+ In terms of value

- The basis for determining fair value for trading securities.

b) Investments held until maturity

Target	End of the year			beginning of the year	
	Original price	Recoverable value	Reserve value	Original price	Recoverable value
- Short term	**5.206.917.151**	-	-	**3.811.482.534**	-
+ Time deposits (details of each short-term time deposit account for 10% or more of the total short-term time deposit value)	5.206.917.151	-	-	3.811.482.534	-
+ Bonds (details of each short-term bond investment must account for 10% or more of the total value of short-term bond investments)	-	-	-	-	-
+ Loans (details of each short-term loan accounting for 10% or more of the total short-term loan value)	-	-	-	-	-
+ Other investments	-	-	-	-	-
- Long term (similar to short term)	**37.750.000.000**	-	-	**33.450.000.000**	-
+ Time deposits	-	-	-	-	-
+ Bonds	-	-	-	-	-
+ Lending	-	-	-	-	-
+ Other investments	37.750.000.000	-	-	33.450.000.000	-
Add	**42.956.917.151**	-	-	**37.261.482.534**	-

- Explanation regarding interest earned on investments held until maturity but which are not recoverable, therefore the business is not allowe recognize revenue.

- Reasons for making additional provisions or reversing provisions for investment losses held until maturity.

c) Capital investment in other entities (details of each investment by ownership percentage and voting rights percentage)

Target	End of the year			beginning of the year	
	Original price	Recoverable value	Reserve value	Original price	Recoverable value
- Investing in subsidiaries	1.424.000.000	-	-	1.424.000.000	-
- Investing in joint ventures and affiliated companies.	-	-	-	-	-
- Investing in other entities. Specifically:	1.635.133.500	-	1.635.133.500	1.635.133.500	-
+ X18 Cement Joint Stock Company	1.635.133.500	-	1.635.133.500	1.635.133.500	-
Add	**3.059.133.500**	-	**1.635.133.500**	**3.059.133.500**	-

- Summarize the operational status of subsidiaries, joint ventures, and associated companies, as well as the status of BCC (Business Coopera Contract) agreements during the period.

- Significant transactions between the enterprise and its subsidiaries, joint ventures, associates, and BCCs during the period.
- If the fair value or recoverable value of the investment cannot be determined, clearly explain the reasons.
- Basis for determining the value of intangible fixed assets such as intellectual property rights, etc., when investing capital in subsidiaries, joi

3. Accounts receivable from customers

Target	End of the year		beginning of the year	
	Book value	Reserve value	Book value	Reserve value
a) Short-term accounts receivable from customers	**95.091.090.212**	**31.395.643.537**	**112.511.832.808**	**34.946.763.146**
- Details of short-term customer receivables account for 10% or more of total short-term customer receivables.	47.583.996.498	0	59.800.476.070	0
+ Cement and Clinker Accounts Receivable	37.411.062.666	0	41.935.021.234	0
+ Transfer of land use rights for SCHT projects:	10.172.933.832	0	17.865.454.836	0
+ Liquidation of fixed assets:	0	0	0	0
- Other accounts receivable from customers	47.507.093.714	31.395.643.537	52.711.356.738	34.946.763.146
b) Long-term accounts receivable from customers (similar to short-term)	**0**	**0**	**0**	**0**
c) Accounts receivable from related parties (details for each party)	**0**	**0**	**0**	**0**
Add	**95.091.090.212**	**31.395.643.537**	**112.511.832.808**	**34.946.763.146**

- Reasons for making additional provisions or reversing provisions for doubtful receivables.

4. Other receivables

Target	End of the year		beginning of the year	
	Book value	Reserve value	Book value	Reserve value
a) Short-term (Accounts 138, 141, 244)	**16.639.319.803**	-	**13.636.193.229**	-
- Dividends and distributed profits must be collected.	-	-	-	-
- Accounts receivable from employees	634.163.065	-	435.435.760	-
- Advance payments must be collected from Lam Thach II Cement Plant to support production and business operations.	6.615.242.124	-	2.745.346.925	-
- Receivables from other parties who have advanced funds for production and business activities.	422.929.576	-	985.823.583	-
- Deposit, collateral	-	-	-	-
- Lending non-monetary assets	-	-	-	-
- Payments made on behalf of others	-	-	-	-
- Other receivables	**8.966.985.038**	-	**9.469.586.961**	-
b) Long term (similar to short term)	**8.774.692.557**	-	**8.318.544.802**	-
- Deposit, collateral	8.774.692.557	-	8.318.544.802	-
- Other receivables	-	-	-	-
c) Receivables from BCC contracts that the enterprise jointly controls.	-	-	-	-
Add	**25.414.012.360**	-	**21.954.738.031**	-

- Businesses must provide detailed explanations regarding the nature, content, value, duration of advances, repayment periods, expected reco times, overdue recovery periods (if any), and other relevant information concerning funds and assets that the business provides to individual: departments within the business for deposit, collateral, or guarantee purposes in the form of advances or other receivables accounting for 10' more of the total other receivables. If there is an agreement between the parties that the recipient of the money or assets must pay interest to t business, the business must provide detailed explanations regarding the interest rate, payment schedule, and payment method. The nature of t transaction, rather than its name, should be used for proper recording and accounting.

- Disclosure of information regarding BCC contracts accounts for 10% or more of the total value of the company's BCC contracts/has a signi impact:

+ Number / Name of the BCC contract.

+ The nature of BCC contracts (describing the nature of the relationship between the participating parties, the terms and conditions of the BC contract, the rights and obligations of businesses related to BCC contracts, etc.)

+ Status and progress of the BCC contract.

+ Other necessary information such as the basis for reassessing the value of jointly controlled assets divided from the BCC contract (if any),.

5. Assets awaiting processing (Details of each type of missing asset)

Target	End of the year		beginning of the year	
	Quantity	Value	Quantity	Value
a) Money;	0	0	0	0
b) Inventory;	0	0	0	0
c) Fixed assets;	0	0	0	0
d) Other assets.	0	0	0	0
Add	**0**	**0**	**0**	**0**

Businesses must provide further clarification regarding the timeframe within which they will identify the causes of each type of pending asse shortage, the results of handling pending assets in the previous period's Statement of Financial Position (those processed in this period and th not processed in this period), and the reasons why pending assets were reflected in the previous period's Statement of Financial Position but processed in this period, etc.

6. Non-performing loans

Target	End of the year			beginning of the year	
	Principal value of debt	Recoverable value	Debtor	Principal value of debt	Recovera ble value
- Total value of overdue receivables and loans, or those not yet overdue but unlikely to be recovered (including details of the overdue period and the value of overdue receivables and loans for each entity if the receivables for each entity account for 10% or more of the total overdue debt).	0	0	0	0	0
- Ability to recover overdue accounts receivable	0	0	0	0	0
Add	**0**	**0**	**0**	**0**	**0**

- Explanation of penalties, late payment interest, etc., arising from accounts receivable that are uncollectible and therefore not recognized as revenue by the business.

7. Inventory:

Target	End of the year		beginning of the year	
	Original price	Preventive	Original price	Preventive
- Goods purchased are in transit.	0	0	0	0
- Raw materials	384.329.086.731	15.497.431.353	460.079.230.325	16.554.009.645
- Tools and equipment	1.891.964.722	0	4.202.594.508	0
- Work-in-progress production costs	54.820.988.208	0	26.294.168.792	0
- Product	11.705.328.102	0	6.509.507.020	0
- Goods	236.098.457	0	626.546.177	0
- Goods sent for sale	0	0	0	0
- Raw materials and supplies in bonded warehouses	0	0	0	0
Add	**452.983.466.220**	**15.497.431.353**	**497.712.046.822**	**16.554.009.645**

- Criteria for allocating raw materials and supplies

- The value of stagnant, substandard, defective, or technologically obsolete inventory that is unsaleable at the end of the period; Causes and solutions for stagnant, substandard, defective, or technologically obsolete inventory;

- The value of inventory used as collateral or security for liabilities at the end of the period;

- Reasons for making additional provisions or reversing provisions for inventory devaluation.

8. Long-term work-in-progress assets

Target	End of the year		beginning of the year	
	Original price	Recoverable value	Original price	Recoverable value
a) Long-term work-in-progress production and business costs (Details for each type, stating the reason why the production process of the work-in-progress asset was interrupted unexpectedly)				
+ CP invests in infrastructure development projects.	13.570.231.743	0	3.584.552.562	0
Add	**13.570.231.743**	**0**	**3.584.552.562**	**0**
b) Construction in progress (Details for projects accounting for 10% or more of the total construction value)				
- Shopping	0	0	0	0
- Basic construction: in which:	324.496.089.467	0	45.638.698.906	0
- Regular repair and maintenance	0	0	0	0
- Upgrading and renovating fixed assets	0	0	0	0
Add	**324.496.089.467**	**0**	**45.638.698.906**	**0**

9. Increase and decrease in tangible fixed assets (Appendix 01)

- The remaining value at the end of the period of tangible fixed assets used as collateral or security for a loan;
- Provide information about perennial plants that produce recurring products and working animals (if any);
- Provide a detailed list of existing and liquidated/sold/transferred tangible fixed assets during the period with a value of 10% or more of the tangible fixed asset value;
- Fixed assets that have been fully depreciated at the end of the year but are still in use;
- Fixed assets awaiting liquidation at the end of the year;
- Commitments regarding the purchase and sale of tangible fixed assets of significant value in the future;
- Other changes to tangible fixed assets.

10. Increase and decrease in intangible fixed assets (Appendix 01)

- Provide a detailed list of existing and liquidated/sold/transferred intangible assets during the period with a value of 10% or more of the tota of intangible fixed assets;
- The remaining value at the end of the period of intangible fixed assets used as collateral or security for loans;
- Intangible assets that have been fully depreciated but are still in use;
- Change the depreciation method;
- Explanation of data and other justifications.

11. Increase and decrease in leased fixed assets (Appendix 01):

- Additional rent payments are recognized as expenses during the year;
- Basis for determining additional rent charges;
- Lease extension clauses or the right to purchase the property;
- Provide a detailed list of existing leased fixed assets whose value is 10% or more of the total leased fixed assets.

12. Biological assets

12.1. Other biological assets, excluding animals that periodically reach maturity.

Target	End of the year		beginning of the year	
	Original price	Recoverable value	Original price	Recoverable value
1. Livestock are harvested once.	**0**	**0**	**0**	**0**
a) Livestock raised for short-term, one-time production	0	0	0	0
b) Livestock raised for long-term, one-time product distribution	0	0	0	0
2. Crops grown seasonally or for single-harvest production.	**0**	**0**	**0**	**0**
a) Crops grown seasonally or for short-term, single-harvest production	0	0	0	0
b) Crops grown seasonally or for long-term, single-product harvesting	0	0	0	0
3. Animals that provide products periodically have not reached maturity.	**0**	**0**	**0**	**0**

- Describe the types of biological assets that account for 10% or more of the total value of biological assets: the nature and characteristics of type of biological asset, the accounting policies applied to each type of biological asset, etc.;
- Methods for allocating care and cultivation costs during the period for parent biological assets, newly created biological assets, agricultural products, etc.;
- Methods of depreciating biological assets;
- Useful life/depreciation rate of biological assets;
- The total book value and accumulated depreciation at the beginning and end of the accounting period;
- Provisions for losses to biological assets (if any);
- The value of biological assets used as collateral or security for debts payable at the end of the period;
- A commitment to invest in or purchase biological assets;
- Changes such as disclosures regarding the fair value less costs of sale of observable and measurable biological assets (if any);
- Explanation of other issues related to biological assets.

12.2. Animals that produce products periodically reach maturity.

Item	Group 1	Group 2	....	....	Total
Original price	0	0	0	0	0
Beginning balance	0	0	0	0	0
- Purchase within the year	0	0	0	0	0
- Liquidation, sale	0	0	0	0	0
- Other discounts	0	0	0	0	0
Year-end balance	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0
Beginning balance	0	0	0	0	0
- Depreciation during the year	0	0	0	0	0
- Other increases	0	0	0	0	0
- Liquidation, sale	0	0	0	0	0
- Other discounts	0	0	0	0	0
Year-end balance	0	0	0	0	0
Remaining value	0	0	0	0	0
- On New Year's Day	0	0	0	0	0
- On the last day of the year	0	0	0	0	0

Groups 1, 2,... are categorized according to the animal group that periodically reaches maturity as classified by the business.

13. Increase or decrease in investment properties:

14. Pending costs

Item	End of the year	beginning of the year
a) Short-term (details by expenditure item)	**34.547.348.630**	**14.866.450.495**
- Supplies, tools and equipment issued for use.	-	-
- Other items	34.547.348.630	14.866.450.495
In there :	-	-
+ Major repair costs for Lam Thach II Cement Plant	34.228.299.844	14.550.283.517
+ Other costs	319.048.786	316.166.978
b) Long-term (details by expenditure item)	**15.992.471.178**	**18.674.278.738**
- Supplies, tools and equipment issued for use.	-	-
- CP project for exploiting the Na Mountain clay mine.	678.887.500	867.875.002
- CP grants the right to mine stone.	361.387.031	2.790.126.118
- Fee for granting mining rights - Na Mountain clay	2.917.125.887	2.686.143.103
- Other items	12.035.070.760	12.330.134.515
+ Compensation fee for land clearance and site preparation for the blasting safety corridor of Phuong Nam quarry.	3.344.923.024	1.151.646.494
+ Long-term equipment, supplies, and spare parts.	6.333.719.499	6.796.602.362
+ Other costs	2.356.428.237	4.381.885.659
Add	**50.539.819.808**	**33.540.729.233**

15. Other assets

Item	End of the year	beginning of the year
a) Short-term (detailed by item)	0	0
b) Long-term (detailed by item)	0	0
Add	**0**	**0**

16. Loans and financial lease liabilities (Appendix 02)

17. Payable to the seller

Item	End of the year	beginning of the year
a) Short-term payables to suppliers	**103.925.120.979**	**80.388.010.403**
- Details for each individual account for 10% or more of the total amount payable.	42.431.786.958	34.087.805.527
Hung An Investment and Transportation Joint Stock Company	6.278.649.834	6.278.649.834
MTC GROUP Joint Stock Company	20.507.954.287	17.873.722.508
Uong Bi Construction Investment Joint Stock Company	5.268.932.979	5.268.932.979
Uong Bi Coal Enterprise Joint Stock Company	10.376.249.858	4.317.130.206
+ Branch of Quang Ninh Cement and Construction Joint Stock Company - Uong Bi Mine Construction and Installation Enterprise	0	0
+ Hoang Long Cement Joint Stock Company	0	349.370.000
- Payment must be made to other parties.	61.493.334.021	46.300.204.876
b) Long-term payables to suppliers (details similar to short-term)	**44.973.792.190**	**44.973.792.190**
+ MTC GROUP Joint Stock Company (Tam Van Ha Long Joint Stock Company)	148.898.913.169	125.361.802.593
Add	**0**	**0**
c) Amount of overdue debt that remains unpaid	**0**	**0**
- Details of each category accounting for 10% or more of the total overdue cases.	0	0
- Other subjects	0	0
Add	**0**	**0**
d) Payments to related parties (details for each party)	**0**	**0**

18. Dividends and profits must be returned.

Item	End of the year	beginning of the year
Dividends and profits must be returned.	0	0

- Explanation of the payment schedule for dividends or profits in cash, non-monetary assets for dividends, owners, etc.
- Dividends and profits that were promised but have not been paid by the company to shareholders or owners by the deadline...

19. Taxes and other payments due to the government.

Item	beginning of the year	Amount payable during the year	Amount actually paid during the year	End of the year
a) Taxes payable (details of each type of tax)				
- Short term	**13.680.644.014**	**31.225.442.051**	**36.256.506.359**	**8.649.579.706**
+ Value Added Tax (VAT) on goods sold domestically	0	5.812.790.376	5.783.997.923	28.792.453
+ Import and export taxes	8.990.368.424	3.121.497.673	8.943.272.837	3.168.593.260
+ Corporate Income Tax	0	407.309.635	407.309.635	0
+ Resource tax	942.491.169	6.771.756.184	5.371.783.291	2.342.464.062
+ Property tax, land use fee	62.344.092	6.404.332.714	5.690.249.638	776.427.168
+ Land rent, land tax	0	0	0	0
+ Personal income tax	800.256.282	573.410.759	1.380.771.838	-7.104.797
+ Other types of taxes	0	0	0	0
+ Fees, charges, and other payments due	2.885.184.047	8.134.344.710	8.679.121.197	2.340.407.560
- Long term	**0**	**0**	**0**	**0**
Add	**13.680.644.014**	**31.225.442.051**	**36.256.506.359**	**8.649.579.706**

b) Accounts Receivable (details of each type of tax)	beginning of the year	Amounts receivable for the year	Amount collected during the year	End of the year
- Short term	0	159.865.234	776.427.168	-616.561.934
+ Personal income tax	0	159.865.234	776.427.168	-616.561.934
- Long term	0	0	0	0
Add	**0**	**159.865.234**	**776.427.168**	**-616.561.934**

In cases where a business is subject to additional corporate income tax payments under the global minimum tax regulations, it must explain tl criteria or basis for recording the additional corporate income tax payable in the reporting year, as well as the adjustments to tax obligations differences between the tax declaration year and the year in which the additional corporate income tax expense is recorded under the global minimum tax regulations,...

20. Costs payable

Item	End of the year	beginning of the year
a) Short-term (details by expenditure item)	**849.366.576**	-
- Interest expense payable	849.366.576	-
- Project provision for costs	-	-
- Other accrued expenses	-	-
- Provision for salary expenses	-	-
b) Long-term (details by expenditure item)	-	-
Add	**849.366.576**	-

21. Other payables

Item	End of the year	beginning of the year
a) Short term	**67.156.335.399**	**66.549.402.357**
- Surplus assets awaiting resolution	0	0
- Trade union funds	119.700.000	172.455.000
- Social and health insurance	278.450.910	0
- Unemployment insurance	18.470.700	0
- Dividends must be paid to shareholders and joint ventures.	4.095.447.766	4.095.447.766
- Unemployment insurance	1.761.877.251	1.761.877.251
- Accepting short-term deposits and collateral.	0	0
- Other payables and liabilities	60.882.388.772	60.519.622.340
b) Long-term (details of each item)	**2.538.210.076**	**2.795.619.245**
- Accepting long-term deposits and collateral.	0	0
- Other payables and liabilities	2.538.210.076	2.795.619.245
c) Amount of overdue debt (details of each item, clearly stating the reason for the overdue payment)	**0**	**0**
Add	**69.694.545.475**	**69.345.021.602**

22. Revenue awaiting allocation

Item	End of the year	beginning of the year
a) Short-term (details of each item)	-	-
b) Long-term (details of each item)	-	-
c) The possibility of not being able to fulfill the contract with the customer (details of each item, reasons for the inability to fulfill the contract with the customer)	-	-
Add	-	-

23. Bonds issued

23.1. Ordinary bonds (details by type)

Item	End of the year	beginning of the year
a) Bonds issued	**0**	**0**
- Issued at face value	0	0
- Discounted issuance type	0	0
- Premium issuance type	0	0
b) Detailed explanation of bonds held by the related parties (by bond type)	**0**	**0**
c) Bond issuance costs	0	0
Add	**0**	**0**

Businesses must provide detailed information regarding the issuance date; the quantity of each type of bond issued; the interest rate of the iss bonds; the principal term of the issued bonds for each group of bonds issued at par value, with or without discount or premium; the method c allocating the discount or premium, bond issuance costs, etc.

23.2. Convertible bonds:

Businesses must disclose information about:

a) Convertible bonds at the beginning of the period:

- The issuance date, original term, and remaining term for each type of convertible bond;
- The number, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- The discount rate is used to determine the value of the principal portion of each type of convertible bond;
- The value of the principal debt and the stock option portion of each type of convertible bond.

b) Additional convertible bonds issued during the period:

- The issuance date and original maturity period for each type of convertible bond;
- The number, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- The discount rate is used to determine the value of the principal portion of each type of convertible bond;
- The value of the principal debt and the stock option portion of each type of convertible bond.

c) Convertible bonds are converted into shares during the period:

- The number of each type of bond that converted into shares during the period;
- The number of additional shares issued during the period to convert bonds;
- The principal value of the convertible bond is recorded as an increase in equity.

d) Convertible bonds that have matured are not converted into shares during the period:

- The number of each type of bond that matured but was not converted into shares during the period;
- The principal amount of the convertible bond is repaid to the investor.

d) Convertible bonds at the end of the term:

- The original term and remaining term for each type of convertible bond;
- The number, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- The discount rate is used to determine the value of the principal portion of each type of convertible bond;
- The value of the principal debt and the stock option portion of each type of convertible bond.

e) Detailed explanation of convertible bonds held by related parties (the explanation content is similar to items a, b, c, d, and e above

24. Preferred stock is classified as a liability.

- Face value;
- Target audience (management, officers, employees, other parties);
- A mandatory buyback clause or a requirement for the issuer to pay dividends at a fixed rate regardless of the issuer's business performance (Timeframe, buyback price, and other basic terms in the issuance contract);
- Value of repurchases during the period;
- Other explanations.

25. Provisions for liabilities (Account 352)

Item	beginning of the year	The provision for reserves increased during the year.	The amount of provisions decreased during the year.	End of the year
a) Short-term (Details by type of provision)	-	-	-	-
b) Long-term (Details by type of provision)	**4.078.675.796**	**285.990.921**	-	**4.364.666.717**
Provision for the restoration of Phuong Nam (Nui Rua) quarry (GP 1168/2011)	2.856.118.506	234.047.266	-	3.090.165.772
Provision for CP restoration of Phuong Nam Quarry (Phuong Nam 1) (GP 2618/2016)	991.551.547	34.907.051	-	1.026.458.598
Provision for CP restoration of Na Mountain clay mine	231.005.743	17.036.604	-	248.042.347
Add	**4.078.675.796**	**285.990.921**	-	**4.364.666.717**

- Businesses must provide information regarding legal or joint obligations, including estimated values (if any), related to environmental resto cleanup, restoration, and site return obligations.

- Provide a detailed explanation of the estimated total cost that the business will have to spend on severance pay for employees in accordance labor laws.

26. Deferred income tax assets and deferred income tax liabilities

a) Deferred income tax assets

Item	End of the year	beginning of the year
- The corporate income tax rate used to determine the value of deferred income tax assets.	0	0
- Deferred income tax assets related to deductible temporary differences.	0	0
- Deferred income tax assets related to unused tax losses.	0	0
- Deferred income tax assets related to unused tax incentives	0	0
- The amount offset against deferred income tax payable	0	0
Deferred income tax assets	0	0

b) Deferred income tax payable

Item	End of the year	beginning of the year
- The corporate income tax rate used to determine the value of deferred income tax payable.	0	0
- Refundable income tax payable arising from taxable temporary differences.	0	0
- Offsetting amount against deferred income tax assets	0	0

27. Equity

a) Table comparing changes in equity capital (Appendix No. 03)

b) Details of owner's capital contribution

Item	End of the year	beginning of the year
- Capital contribution from the parent company (if it is a subsidiary)	0	0
- Capital contributions from other parties	600.000.000.000	600.000.000.000
Add	**600.000.000.000**	**600.000.000.000**

c) Capital transactions with owners and dividend distribution, profit sharing

Item	This year	Last year
- Owner's investment capital	0	0
+ Initial capital contribution at the beginning of the year	600.000.000.000	600.000.000.000
+ Capital contribution increased during the year	0	0
+ Capital contribution decreased during the year	0	0
+ Year-end capital contribution	600.000.000.000	600.000.000.000
- Dividends and distributed profits	0	0

d) Stocks

Item	End of the year	beginning of the year
- Number of shares registered for issuance	60.000.000	60.000.000
- Number of shares sold to the public	60.000.000	60.000.000
+ Common stock	0	0
+ Preferred stock (classified as equity)	0	0
- Number of shares repurchased (treasury shares, shares repurchased from the company itself)	68.000	68.000
+ Common stock	0	0
+ Preferred stock (classified as equity)	0	0
- Number of outstanding shares	0	0
+ Common stock	59.932.000	59.932.000
+ Preferred stock (classified as equity)	0	0

* Par value of outstanding shares: .....

d) Dividends, profits

- Dividends and profits announced after the end of the fiscal year:

+ Dividends and profits declared on common shares or charter capital: .....

+ Dividends already declared on preferred shares: .....

+ Stock dividends .....

+ A portion of the profits is distributed to supplement the charter capital of the invested enterprise....

- Accumulated unrecorded dividends on preferred stock: .....

- Explanation regarding the fact that the company is not allowed to use the entire amount of money it has received from the public offering o issuance of shares that is currently frozen.

e) Reasons for the increase/decrease in equity items of the enterprise

- Capital surplus;
- Bond conversion option;
- Development investment fund;
- Shares repurchased from itself;
- Other funds that are part of equity capital;

g) Income and expenses, profits or losses are recognized directly in equity in accordance with specific Vietnamese Accounting Stand

28. Revaluation difference of assets

Item	This year	Last year
Reasons for the change between the beginning and end-of-year figures (in which cases was the revaluation carried out, which assets were revalued, according to which decision?...).	-	-

29. Exchange rate difference

Item	This year	Last year
- Exchange rate differences resulting from converting financial statements prepared in foreign currency to VND.	-	-
- Exchange rate differences arising from other causes (please specify the cause)	-	-

30. Items outside the Statement of Financial Position

Item	End of the year	beginning of the year
a) Leased assets: The minimum total future lease payments of non-cancellable operating leases for assets over various terms.		
- One year or less	0	0
- Over 1 year to 5 years	0	0
- Over 5 years	0	0

- Businesses must disclose the quantity, type, characteristics, nature, lease term, etc., of each type or group of leased assets at the end of the accounting period.

b) Assets received for safekeeping, consignment, processing, or entrusted for import and export

- Explain the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or constraints that the enterprise must comply with.

- Provide detailed information on the nature, quantity, type, specifications, dimensions, quality, etc., of each type of product, material, goods, asset received for safekeeping or processing at the end of the accounting period. For businesses in the logistics and warehouse management s detailed information must be provided on the group of goods being held in safekeeping, the rights and obligations of the parties involved in t safekeeping of those goods, and any significant risks associated with the goods being held in safekeeping. If it is not possible to provide spec information about the goods being held in safekeeping, the reason for this inability must be clearly stated and explained.

+ Detailed explanation of the categories of materials and goods received for safekeeping and processing: Appendix 06

- For goods received for consignment sale, consignment sale, agency sale, or import/export consignment: Businesses must provide detailed information on the quantity, type, specifications, and quality of each type of goods;
- Assets pledged or mortgaged: Businesses must provide detailed explanations for each type of asset pledged or mortgaged; each term and th subject of the pledge or mortgage, etc.

- Assets belonging to other units were found to be in excess during inventory checks.

c) Infrastructure assets not included in the state capital component of the enterprise: The enterprise must provide disclosure on the original cost and accumulated depreciation in accordance with relevant laws.

d) Assets of the enterprise used for pledging or mortgaging: The enterprise must provide detailed explanations for each type of asse for pledging or mortgaging; each term and the recipient of the pledge or mortgage, etc.

d) Foreign currencies of all types: Businesses must provide detailed information on the quantity of each type of foreign currency, calculated in its original currency.

Monetary gold: Businesses must present the quantity in domestic units of measurement.

Precious metals and gemstones: Businesses must provide detailed explanations of the original cost, quantity, and type of precious metals and gemstones.

e) Written-off bad debts: The enterprise must provide detailed explanations of the value (in original currency and VND) of written- debts within 10 years from the date of writing, broken down by debtor and the reasons for writing off the bad debts from accountin records.

g) Interest on deferred or installment payments when purchasing assets: Businesses must provide details on the number of deferred installment payment periods; the total interest payable; the amount of interest already paid; and the remaining interest payable wh purchasing assets on deferred or installment payments.

h) Interest on deferred or installment payments when selling assets: The enterprise must provide details on the number of deferred installment payment periods; the total interest due; the amount of interest already collected; and the remaining interest due when s assets on deferred or installment payments.

i) Other information about items outside the Financial Statements to provide useful information to users of the report.

31. The value of assets held by the enterprise from other parties but whose use is restricted due to legal limitations, or liabilities that enterprise is obligated to pay under contractual agreements or legal regulations (e.g., assets under BCC contracts, funds frozen whe public company issues/offers shares to raise capital from shareholders, etc.).

Item (Depending on the content of the item, the explanation should be adapted to reflect the actual situation of the business.)	This year	Last year
Asset	-	-
- Cash and cash equivalents	-	-
- Accounts receivable	-	-
- Inventory	-	-
- Fixed assets	-	-
- Real Estate Investment	-	-
- Other assets	-	-
Add	-	-
Liabilities	-	-
- Payment must be made to the seller.	-	-
- Loans must be repaid.	-	-
- Costs payable	-	-
- Other payables	-	-
Add	-	-

32. Other information that the business deems necessary to explain or clarify further in order to provide useful information to users

- Provide information explaining the basis for determining the value of non-monetary assets that are donated or gifted;

- Other information.

VI. Additional information for items presented in the Statement of Income

Unit of measurement: .....

1. Total revenue from sales and services

Item	This year	Last year
a) Revenue		
- Revenue from the sale of products and goods (excluding revenue from the sale or liquidation of investment properties)	1.761.162.978.536	1.290.044.624.836
- Revenue from providing services (excluding construction services)	0	63.977.663.512
- Revenue from construction services	0	0
+ Revenue from construction services generated during the period	0	0
+ Total cumulative revenue from construction services recognized up to the end of the accounting period.	0	0
- Revenue from subsidies and price support	0	0
- Other revenue	0	0
Add	**1.761.162.978.536**	**1.354.022.288.348**
b) Revenue from related parties (details for each party)	0	0

c) In cases where a business generates revenue from the sale of tourist apartments, office apartments combined with accommodatio similar products, it must disclose in its financial statements the accounting policy, the nature of the contract (rights and obligations parties), and the accounting method that the business deems most appropriate.

2. Revenue deductions

Item	This year	Last year
- Trade discount	536.811.830	1.450.564.074
- Sales discount	0	0
- Sales revenue from returned goods	0	0
Add	**536.811.830**	**1.450.564.074**

3. Cost of goods sold

Item	This year	Last year
- Cost of goods sold (excluding the remaining value and costs of selling and liquidating investment properties)	1.658.927.451.153	1.198.249.722.088
- Cost of services provided (including construction services)	-7.324.486.380	48.678.951.819
- Value of inventory lost during the period	0	0
- The value of each type of inventory that is lost beyond the standard during the period.	0	0
- Production costs exceeding normal levels are directly included in the cost of goods sold.	0	0
- Provision for inventory devaluation, provision for devaluation of biological assets.	0	0
- Deductions from the cost of goods sold	0	0
Add	**1.651.602.964.773**	**1.246.928.673.907**

4. Profit/loss from the sale and liquidation of investment properties.

Item	This year	Last year
- Revenue from the sale and liquidation of investment properties.	20.000.000	0
- The remaining value of investment properties	0	0
- Costs of selling or liquidating investment properties.	0	0
Profit and loss from the sale and liquidation of investment properties.	20.000.000	0

5. Financial operating revenue

Item	This year	Last year
- Interest on deposits and loans	370.709.313	1.470.599.662
- Profits from the sale or liquidation of financial investments	0	0
- Dividends and profits are distributed in cash or non-monetary assets.	56.960.000	0
- Exchange rate gains	2.579.121.891	0
- Interest on deferred payment and installment sales	0	0
- Payment discount received	0	0
- Other financial operating revenue	1.095.891.781	0
Add	**4.102.682.985**	**1.470.599.662**

6. Financial costs

Item	This year	Last year
- Borrowing costs	42.368.742.855	30.517.062.274
- Losses from the sale or liquidation of financial investments	0	0
- Exchange rate difference loss	644.066.307	9.550.111.699
- Interest on deferred payment or installment purchases	0	0
- Payment discount	53.947.500	0
- Provision for impairment of trading securities and provision for investment losses in other entities.	0	0
- Costs of unsuccessful bond or stock issuances	0	0
- Other financial costs	0	388.624.000
- Deductions from financial expenses	0	0
Add	**43.066.756.662**	**40.455.797.973**

7. Other income

Item	This year	Last year
- Liquidation and sale of fixed assets	20.000.000	0
- Profit from asset revaluation when contributing capital.	0	0
- Fines collected	268.905.614	0
- Taxes are reduced.	0	0
- Amounts received as support, sponsorship, gifts, or donations are recorded as other income.	0	0
- Other items	2.466.228.038	6.629.490.318
Add	**2.755.133.652**	**6.629.490.318**

8. Other expenses

Item	This year	Last year
- The remaining value of fixed assets and the costs of liquidating or selling fixed assets.	0	0
- Losses due to asset revaluation when contributing capital.	0	0
- Penalties	0	0
- Other expenses	3.142.504.353	1.868.776.711
Add	**3.142.504.353**	**1.868.776.711**

9. Selling expenses and administrative expenses

Item	This year	Last year
a) Business management expenses incurred during the period	**49.855.247.631**	**45.550.253.957**
- Details of items accounting for 10% or more of total business management costs.	49.279.483.093	37.841.996.709
- Other business management expenses	575.764.538	7.708.257.248
b) Selling expenses incurred during the period	**6.804.432.917**	**1.763.241.260**
- Details of items accounting for 10% or more of total selling expenses.	6.804.432.917	1.763.241.260
- Other selling expenses	0	0
c) Reductions in selling expenses and administrative expenses	0	0
- Reversal of provisions for product, goods, and construction warranty.	0	0
- Reversal of restructuring provisions and other provisions	0	0
- Other write-offs	0	0

10. Production and business costs by element

Item	This year	Last year
- Cost of raw materials and supplies	895.659.230.833	601.793.941.026
- Labor costs	147.919.781.349	157.299.395.657
- Depreciation costs of fixed assets	141.149.363.658	114.691.967.371
- Outsourced service costs	291.494.001.560	243.363.457.608
- Other expenses in cash	31.636.131.135	24.882.280.436
Add	**1.507.858.508.535**	**1.142.031.042.098**

Note:

Regarding the explanation of the "Production and Business Costs by Element" indicator, depending on the characteristics and industry of the business and based on the beginning balance and transactions during the period of the relevant accounting accounts, the enterprise shall prov detailed explanation of the production and business costs by element reflected in the Income Statement.

In cases where the nature of the business prevents an enterprise from presenting information elements on the Income Statement according to function of the cost, it may present them according to the nature of the cost. When presenting the explanation of production and business cos element, it must be ensured that the total of production and business costs by element equals the total costs recorded in the Income Statement

Businesses have the right to choose other cost bases, but they must ensure that they provide a full explanation of costs by element.

11. Corporate income tax expense

Item	This year	Last year
- Pre-tax accounting profit	13.012.077.007	24.105.070.447
- Tax is calculated based on the current corporate income tax rate.	3.110.512.710	5.657.709.353
Adjustments (depending on the specific characteristics of the business, explain the adjustments accordingly):	2.587.300.578	841.213.598
- Tax-exempt income	56.960.000	0
- Non-deductible expenses	2.644.260.578	841.213.598
- Provision for shortfalls/surpluses from previous years	0	0
Corporate income tax expense	3.110.512.710	5.657.709.353
Current corporate income tax expense	3.110.512.710	5.657.709.353
Deferred corporate income tax expense (**)	0	0
Corporate income tax expense (*)	0	0

(*) Corporate income tax expense for the fiscal year is estimated based on taxable income and may be subject to adjustments depending on ta authority audits.

(**) Deferred corporate income tax expense	This year	Last year
- Deferred corporate income tax expense arising from taxable temporary differences.	0	...
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets.	0	...
- Deferred corporate income tax income arising from deductible temporary differences.	0	(...)
- Deferred corporate income tax income arising from taxable losses and unused tax credits.	0	(...)
- Deferred corporate income tax income arising from the reversal of deferred income tax payable.	0	(...)
- Total deferred corporate income tax expense	0	...

VII. Additional information for items presented in the Statement of Cash Flows

1. Funds held by the business but not used.

Provide a detailed explanation of the value and reasons for holding cash and cash equivalents that the business cannot use due to legal restric or other constraints it is required to comply with.

2. Non-cash transactions that will affect the Cash Flow Statement in the future.

Item	This year	Last year
- Acquiring assets by assuming directly related liabilities or through financial leasing.	0	0
- Acquiring a business through a stock issuance.	0	0
- Convert debt into equity	0	0
- Other non-cash transactions	0	0

3. Amount of borrowed funds actually collected during the period:

- Money received from borrowing under a standard loan agreement;
- Proceeds from the issuance of ordinary bonds;
- Proceeds from the issuance of convertible bonds;
- Proceeds from the issuance of preferred shares are classified as liabilities;
- Proceeds from repurchase agreements of government bonds and securities REPOs;
- Money received from borrowing in other forms.

4. Amount of principal actually repaid during the period:

- Repayment of principal loan amount according to a standard loan agreement;
- Payment of principal on ordinary bonds;
- Payment of principal on convertible bonds;
- Payments for the principal of preferred stock are classified as liabilities;
- Payments for repurchase agreements of government bonds and securities REPOs;
- Repayment of loans in other forms.

5. Acquisition and disposal of subsidiaries during the reporting period.

- Total value of acquisitions or liquidations of subsidiaries during the period;

- The value of the purchase or liquidation of the subsidiary is paid in cash and cash equivalents;

- The actual cash and cash equivalents held in the subsidiary or other business unit being acquired or liquidated;

- The portion of asset value (aggregated by asset type) excluding cash and cash equivalents and liabilities in the subsidiary company that was acquired or disposed of during the period.

VIII. Other information

1. Contingent liabilities, commitments, and other financial information:

2. Events occurring after the end of the accounting year: .....

3. Information about stakeholders (in addition to the information already explained in the sections above). (Appendix 04)

4. Present assets, revenue, and business results by segment (by business sector or geographic area) as prescribed by Vietnamese Accounting Standard No. 28 - Segment Reporting (Appendix 05).

5. Comparative information (changes in information in the Financial Statements of previous accounting periods): .....

6. Information regarding the fulfillment of the going concern assumption applies when the Board of Directors determines that there exist eve conditions that may cast substantial doubt on the entity's ability to continue as a going concern. In such cases, the disclosures to the financial statements of the enterprise must:

- Provide a full description of the principal events or conditions that give rise to substantial doubt about the business's ability to continue ope and the Board of Directors' plans to address these events or conditions;

- Clearly state the uncertainties that the company's management is aware of relating to events or conditions that could cast significant doubt c company's ability to continue as a going concern;

- The Board of Directors' conclusion on whether or not there are material uncertainties relating to the going concern of the business, thereby determining whether or not the business is able to recover its assets and pay its liabilities in the normal course of its business.

7. Explanation of key assumptions and estimates, including:

a) The nature of the assumptions or the uncertainty of the estimate;

b) Reasons and amounts that may be affected by assumptions or uncertainties in the estimate;

c) Assessing the likelihood of different scenarios occurring;

d) Measures/solutions that the Board of Directors intends to implement to mitigate the impact on items on the Financial Statements should uncertainty arise in the next fiscal year.

8. Other measures/solutions .....

IX. Amendments and additions to the forms, names, and content of the indicators of the Financial Statement compared to the Finan Statement forms prescribed by the Ministry of Finance (if any).

- Names of indicators that have been amended, supplemented, or changed according to regulations: ...

- The content of the indicators has been amended, supplemented, or changed according to regulations: ....

- Reason for the change:...

Approved, October 30, 2026

CREATOR	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	(Signature, full name, seal)
Nguyen Thi Tuyen	Nguyen Ngoc Anh	To Ngoc Hoang

9. Increase/decrease in fixed assets of the entire company as of September 30, 2026

Item	Home	Machinery and equipment	Transmission transport	Management equipment and tools	Other fixed assets	Total
Original cost of tangible fixed assets	0	0	0	0	0	0
Beginning balance	**997.894.500.313**	**1.424.030.713.477**	**21.559.419.366**	**6.422.950.284**	**12.765.467.881**	**2.462.673.051.321**
Increase	10.964.698.837	22.126.003.499	37.552.714.533	3.468.383.393	0	74.111.800.262
- Purchase within the year	0	22.126.003.499	37.552.714.533	3.468.383.393	0	63.147.101.425
- Capital investment completed	10.964.698.837	0	0	0	0	10.964.698.837
- Reclassify	0	0	0	0	0	0
- Other increases	0	0	0	0	0	0
Plus reduction	0	0	663.494.524	0	0	663.494.524
- Assets contributed as capital	0	0	0	0	0	0
- Liquidation, sale, dismantling	0	0	663.494.524	0	0	663.494.524
- Reclassify	0	0	0	0	0	0
- Decrease due to change in operating model	0	0	0	0	0	0
- Other discounts	0	0	0	0	0	0
Year-end balance	**1.008.859.199.150**	**1.446.156.716.976**	**58.448.639.375**	**9.891.333.677**	**12.765.467.881**	**2.536.121.357.059**
Accumulated depreciation	0	0	0	0	0	0
Beginning balance	**563.620.366.866**	**955.244.611.370**	**3.979.079.079**	**3.574.881.976**	**6.890.064.910**	**1.533.309.004.201**
Increase	52.229.536.414	83.105.459.416	4.233.386.164	1.137.263.943	443.717.721	141.149.363.658
- Depreciation during the year	52.229.536.414	83.105.459.416	4.233.386.164	1.137.263.943	443.717.721	141.149.363.658
- Other increases	0	0	0	0	0	0
- Reclassify	0	0	0	0	0	0
Plus reduction	0	0	663.494.524	0	0	663.494.524
- Assets contributed as capital	0	0	0	0	0	0
- Liquidation, sale, dismantling	0	0	663.494.524	0	0	663.494.524
- Reclassify	0	0	0	0	0	0
- Decrease due to change in operating model	0	0	0	0	0	0
- Other discounts	0	0	0	0	0	0
Year-end balance	**615.849.903.280**	**1.038.350.070.786**	**7.548.970.719**	**4.712.145.919**	**7.333.782.631**	**1.673.794.873.335**
The remaining value of tangible fixed assets.	0	0	0	0	0	0
- On New Year's Day	434.274.133.447	468.786.102.107	17.580.340.287	2.848.068.308	5.875.402.971	929.364.047.120
- On the last day of the year	393.009.295.870	407.806.646.190	50.899.668.656	5.179.187.758	5.431.685.250	862.326.483.724

10. Increase and decrease in intangible fixed assets of the entire company as of September 30, 2026

Item	Other intangible assets	Total
Original cost of intangible fixed assets	0	0
Beginning balance	1.040.600.000	1.040.600.000
- Purchase within the year	0	0
- Created internally within the company	0	0
- Increase due to business mergers	0	0
- Other increases	0	0
- Liquidation, sale, other discounts	0	0
- Reclassify	0	0
- Assets contributed as capital	0	0
- Other discounts	0	0
Year-end balance	1.040.600.000	1.040.600.000
Accumulated depreciation	0	0
Beginning balance	1.040.600.000	1.040.600.000
- Depreciation during the year	0	0
- Other increases	0	0
- Liquidation, sale	0	0
- Reclassify	0	0
- Assets contributed as capital	0	0
- Other discounts	0	0
Year-end balance	1.040.600.000	1.040.600.000
Remaining value of intangible fixed assets	0	0
- On New Year's Day	0	0
- On the last day of the year	0	0

11 - Increase/Decrease in leased fixed assets as of September 30, 2026

16/ Loans and financial lease liabilities (Appendix No. 02)

Content	Balance as at September 30, 2026		Amount generated during the period		Balance as at January 1, 2026	
	Value	Number of people capable of repaying the debt	Increase	Reduce	Value	Number of people capable of repaying the debt
a/ Short-term loans:	**978.423.260.417**	**978.423.260.417**	**1.445.684.965.698**	**1.251.277.892.165**	**784.016.186.884**	**784.016.186.884**
Bank loan	**978.423.260.417**	**978.423.260.417**	**1.445.684.965.698**	**1.251.277.892.165**	**784.016.186.884**	**784.016.186.884**
- Vietnam Investment and Development Bank - Southwest Quang Ninh Branch	**274.537.124.325**	**274.537.124.325**	**535.217.757.930**	**538.949.852.736**	**278.269.219.131**	**278.269.219.131**
Short-term loans - Vietnam Investment and Development Bank - Southwest Quang Ninh Branch (USD amount)	**583.898.608.726**	**583.898.608.726**	**686.768.608.726**	**488.619.354.391**	**385.749.354.391**	**385.749.354.391**
Short-term loans - Vietnam Investment and Development Bank - Southwest Quang Ninh Branch (USD amount - Project)	**0**	**0**	**22.600.000.000**	**22.600.000.000**	**0**	**0**
Short-term loans - Vietnam Investment and Development Bank - Southwest Quang Ninh Branch (Credit cards)	**0**	**0**	**62.414.141**	**62.414.141**	**0**	**0**
- State Bank of Vietnam and Rural Development Bank of Quang Ninh Province	**119.987.527.366**	**119.987.527.366**	**201.036.184.901**	**201.046.270.897**	**119.997.613.362**	**119.997.613.362**
Borrow from other sources.	**0**	**0**	**0**	**0**	**0**	**0**
b/ Long-term loans	**245.564.924.195**	**245.564.924.195**	**31.506.094.507**	**62.300.492.029**	**276.359.321.717**	**276.359.321.717**
Bank loans with a term of less than 12 months	**138.590.646.901**	**138.590.646.901**	**24.204.425.719**	**29.554.901.968**	**143.941.123.150**	**143.941.123.150**
- Vietnam Investment and Development Bank - Southwest Quang Ninh Branch	**110.974.083.841**	**110.974.083.841**	**9.850.590.061**	**14.912.605.360**	**116.036.099.140**	**116.036.099.140**
- Agribank - Quang Ninh Branch	**19.100.000.000**	**19.100.000.000**	**14.325.000.000**	**14.325.000.000**	**19.100.000.000**	**19.100.000.000**
- Vietnam Investment and Development Bank - Ha Thanh Branch	**8.516.563.060**	**8.516.563.060**	**28.835.658**	**317.296.608**	**8.805.024.010**	**8.805.024.010**
Bank loans with terms exceeding 12 months	**62.114.277.294**	**62.114.277.294**	**-2.028.331.212**	**24.175.590.061**	**88.318.198.567**	**88.318.198.567**
- Vietnam Investment and Development Bank - Southwest Quang Ninh Branch	**26.014.277.294**	**26.014.277.294**	**-2.028.331.212**	**9.850.590.061**	**37.893.198.567**	**37.893.198.567**
- Agribank - Quang Ninh Branch	**19.100.000.000**	**19.100.000.000**	**0**	**14.325.000.000**	**33.425.000.000**	**33.425.000.000**
- Vietnam Investment and Development Bank - Ha Thanh Branch	**0**	**0**	**0**	**0**	**0**	**0**
- State Bank of Vietnam and Rural Development Bank of Quang Ninh Province	**17.000.000.000**	**17.000.000.000**	**0**	**0**	**17.000.000.000**	**17.000.000.000**
Borrowing from other parties with a term exceeding 12 months.	**44.860.000.000**	**44.860.000.000**	**9.330.000.000**	**8.570.000.000**	**44.100.000.000**	**44.100.000.000**
c/ Loans from related parties	**0**	**0**	**0**	**0**	**0**	**0**
Add	**1.223.988.184.612**	**1.223.988.184.612**	**1.477.191.060.205**	**1.313.578.384.194**	**1.060.375.508.601**	**1.060.375.508.601**

Appendix 03: Table of Equity Changes

Content	Items belonging to equity						
	Shareholders' capital contribution	**Share premium**	**Treasury stock**	**Development Investment Fund**	**Undistributed profits**	**Other items**	**Add**
Beginning balance of the previous year	600.000.000.000	2.077.290.480	(1.894.390.964)	10.113.270.078	74.597.259.788	-	684.893.429.382
Other increases	-	-	-	7.462.170.526	-	-	7.462.170.526
Profit in the previous year	-	-	-	-	34.796.178.736	-	34.796.178.736
Profit distribution	-	-	-	-	-	-	-
Other discounts	-	33.000.000	-	-	11.193.255.789	-	11.226.255.789
Last year's closing balance	600.000.000.000	2.044.290.480	(1.894.390.964)	17.575.440.604	98.200.182.735	-	715.925.522.855
Other increases	-	-	-	-	-	-	-
Profit this year	-	-	-	-	9.901.564.297	-	9.901.564.297
Dividend payment (*)	-	-	-	-	-	-	-
Other discounts (**)	-	-	-	-	3.423.982.925	-	3.423.982.925
Year-end balance	600.000.000.000	2.044.290.480	(1.894.390.964)	17.575.440.604	104.677.764.107	-	722.403.104.227

Appendix 03: Information for stakeholders

During the period, the Company had the following transactions with related parties:

Stakeholders	Relationship	2026	2025
Sales revenue		**0**	**0**
Song Sinh Trading and Investment Joint Stock Company (KHTC.0050)	Subsidiary company	0	0
Purchase		**0**	**0**
Song Sinh Trading and Investment Joint Stock Company (KHTC.0050)	Subsidiary company	0	0
Liquidation of assets, tools and equipment, and supplies.		**0**	**0**
Dividends		**56.960.000**	**0**
Song Sinh Trading and Investment Joint Stock Company (KHTC.0050)	Subsidiary company	56.960.000	0
Other income		**0**	**0**
Song Sinh Trading and Investment Joint Stock Company (KHTC.0050)	Subsidiary company	0	0
Financial revenue		**56.960.000**	**0**
Song Sinh Trading and Investment Joint Stock Company (KHTC.0050)	Subsidiary company	56.960.000	0

The balances with related parties at the end of the accounting period are as follows:

Stakeholders	Relationship	As of September 30, 2026	December 31, 2025
Accounts Receivable		**76.936.560**	**0**
Song Sinh Trading and Investment Joint Stock Company	Subsidiary company	76.936.560	0
			0
Payable		**0**	**46.585.440**
Song Sinh Trading and Investment Joint Stock Company	Subsidiary company	0	46.585.440

Transactions with other stakeholders are as follows:

	2026	2025
Income of the Board of Directors and Management		

Appendix 05: Department Report
By business sector

Target	Cement operations	Other	Exclusion	Add
Net revenue from sales to external parties	1.189.392.988.034	509.990.583.988	34.937.435.176	1.760.626.166.706
Cost of goods sold	1.200.948.842.873	448.470.589.185	34.937.435.176	1.651.602.964.773
Financial costs are allocated based on cost of goods sold.	40.983.632.552	2.081.049.240	0	38.964.073.677
Selling expenses and administrative expenses are allocated.	34.844.336.611	5.179.010.785	0	56.659.680.548
Net profit from business operations	**-87.383.824.002**	**54.259.934.778**	**0**	**13.399.447.708**
Departmental assets				2.015.414.580.798
Unallocated assets				0
Total assets				2.015.414.580.798
Department's liabilities				1.303.141.663.570
Unallocated liabilities				0
Total liabilities				1.303.141.663.570

By geographical area:

+ Detailed notes on inventories and goods held on behalf of others/for processing **Appendix 06**

Document Date	Document No.	Customer name	Description of goods, Specifications, Grades and Quality	Unit price	Opening Balance at Jan 01, 2026		Inward		Outward		Closing Balance at September 30, 2026	
					Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
14/01/2026	PNA 14230-VBNK	Fortress Cement Inc.	Receipt of Jumbo bags woven from Polyethylene strips from Fortress Cement Inc per Customs Declaration No 107890686630	122.100,81			4.200	512.823.402				
02/02/2026	PNA 14231-VBNK/02/26	Fortress Cement Inc.	Receipt of Jumbo bags woven from Polyethylene strips from Fortress Cement Inc per Customs Declaration No 107947080950 dated 02/02/2026	120.972,54			3.815	461.510.255				
02/02/2026	PNA 14232-VBNK/02/26	Fortress Cement Inc.	Receipt of Jumbo bags woven from Polyethylene strips from Fortress Cement Inc per Customs Declaration No 107946922450 dated 02/02/2026	120.972,54			4.200	508.084.685				
02/02/2026	PNA 14233-VBNK/02/26	Fortress Cement Inc.	Receipt of Jumbo bags woven from Polyethylene strips from Fortress Cement Inc per Customs Declaration No 107946963720 dated 02/02/2026	120.972,54			3.785	457.881.079				
11/03/2026	PNA 14234-VBNK/03/26	Fortress Cement Inc.	Receipt of Jumbo bags woven from Polyethylene strips from Fortress Cement Inc per Customs Declaration No 108031333210 dated 09/3/2026	121.848,00			3.780	460.585.452				
17/03/2026	PNA 14235-VBNK/03/26	Fortress Cement Inc.	Receipt of Jumbo bags woven from Polyethylene strips from Fortress Cement Inc per Customs Declaration No 108051909820 dated 16/3/2026	122.068,04			11.355	1.386.082.576				
31/03/2026	PXD 8417-XVBNK	Fortress Cement Inc.	Issue of Jumbo bags woven from Polyethylene strips	121.630,56					26.675	3.244.495.156		
			Total		-	-	**31.135**	**3.786.967.449**	**26.675**	**3.244.495.156**	**4.460**	**542.472.293**

+ Off-balance sheet items

Account code	Items	Unit price	Beginning balance (01/01/2026)	Ending balance (30/09/2026)
002	Inventories and goods held on behalf of others/for processing	VND	0	542.472.293