MINISTRY OF CONSTRUCTION
CONSTRUCTION MACHINERY CORPORATION - JSC
----------***----------

AGGREGATED FINANCIAL STATEMENTS
CONSTRUCTION MACHINERY CORPORATION - JSC
THE THIRD QUARTER OF 2026

Hanoi, October 2026

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ITEMS	Code	Note	30/09/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	**100**		**143.499.321.998**	**181.521.470.536**
I. Cash and cash equivalents	**110**		**4.833.583.479**	**9.008.416.560**
1. Cash	111	V.1	4.833.583.479	9.008.416.560
II. Short-term Financial Investment	**120**		**19.349.941.082**	**19.289.409.574**
1. Trading securities	121		-	-
2. Allowances for decline in value of trading securi	122		-	-
3. Short - term held to maturity Investments	123	V.2.a	19.349.941.082	19.289.409.574
4. Allowance for impairment of short-term held-to-	124		-	-
5. Other short-term Investments	125		-	-
6. Allowances for impairment of other short-term I	126		-	-
III. Short-term receivables	**130**		**95.634.549.675**	**122.141.361.393**
1. Short-term receivables from customers	131	V.3	105.820.631.245	111.758.756.875
2. Prepayments to sellers in short-term	132	V.4	13.701.499.918	27.582.182.602
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction cont	134		-	-
5. Other short-term receivables	135	V.5	126.216.871.323	139.168.468.006
6. Short-term allowances for doubtful debts (*)	136	V.6	(150.184.214.472)	(156.447.807.751)
7. Shortage of assets awaiting resolution	137		79.761.661	79.761.661
IV. Inventories	**140**	**V.7**	**16.810.305.163**	**15.657.506.711**
1. Inventories	141		16.810.305.163	15.657.506.711
2. Allowances for devaluation of inventories (*)	149		-	-
VI. Other current assets	**160**		**6.870.942.599**	**15.424.776.298**
1. Short-term prepaid expenses	161	V.8.a	1.673.611	6.332.637.521
2. Deductible value added tax	162		6.863.386.319	9.086.256.108
3. Taxes and other receivables from government bu	163	V.14	5.882.669	5.882.669
B. NON-CURRENT ASSETS	**200**		**200.919.508.715**	**211.262.423.564**
II. Fixed assets	**220**		**150.946.809.130**	**155.287.168.421**
1. Tangible fixed assets	221	V.9	150.946.809.130	155.287.168.421
- *Historical costs*	*222*		*256.446.291.070*	*255.780.196.465*
- *Accumulated depreciation (*)*	*223*		*(105.499.481.940)*	*(100.493.028.044)*
3. Intangible fixed assets	227	V.10	-	-
- *Historical costs*	*228*		*158.450.000*	*158.450.000*
- *Accumulated depreciation (*)*	*229*		*(158.450.000)*	*(158.450.000)*
V. Long-term assets in progress	**250**	**V.11**	**2.598.766.083**	**3.182.057.809**
1. Long-term work in progress	251		2.598.766.083	2.598.766.083
2. Construction in progress	252		-	583.291.726
VI. Long-term investments	**260**	**V.2.b**	**38.998.377.063**	**46.995.575.495**
1. Investments in subsidiaries	261		45.130.006.008	45.130.006.008
2. Investments in joint ventures and associates	262		9.833.726.095	9.833.726.095
3. Investments in equity of other entities	263		2.170.047.311	2.170.047.311
4. Allowances for long-term investments (*)	264		(18.135.402.351)	(10.138.203.919)
VII. Other long-term assets	**270**		**8.375.556.439**	**5.797.621.839**
1. Long-term prepaid expenses	271	V.8.b	8.375.556.439	5.797.621.839
TOTAL ASSETS	**280**		**344.418.830.713**	**392.783.894.100**

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

Unit: VND

ITEMS	Code	Note	30/09/2026 VND	01/01/2026 VND
C. LIABILITIES	**300**		**335.912.831.201**	**388.487.578.243**
I. Current liabilities	**310**		**294.327.735.969**	**340.423.183.919**
1. Short-term trade payables	311	V.12	53.642.160.587	57.662.591.978
2. Short-term prepayments from customers	312	V.13	6.416.291.549	19.173.131.375
3. Taxes and other payables to government budget	313		-	-
4. Payables to employees	314	V.14	77.588.616.753	76.325.754.758
5. Short-term accrued expenses	315		2.261.432.275	3.449.504.633
6. Short-term intra-company payables	316	V.15	7.896.662.033	22.384.420.447
7. Payables under schedule of construction contract	317		-	-
8. Short-term unearned revenues	318		-	-
9. Other short-term payments	319	V.16.a	5.201.363.002	14.750.567.922
10. Short-term borrowings and finance lease liabilit	320	V.17	121.078.094.263	120.352.826.132
11. Short-term provisions	321	V.18.a	20.243.115.507	26.324.386.674
12. Bonus and welfare fund	322		-	-
13. Price stabilization fund	323		-	-
14. Government bonds purchased for resale	324		-	-
15 Government bonds purchased for resale	325			
II. Non-current liabilities	**330**		**41.585.095.232**	**48.064.394.324**
7. Long-term deferred revenues	337	V.16.b	807.895.744	823.709.836
8. Other long-term payables	338		10.797.199.488	10.360.684.488
9. Long-term borrowings and finance lease liabiliti	339	V.18.b	29.980.000.000	36.880.000.000
D. OWNERS' EQUITY	**400**	**V.19**	**8.505.999.512**	**4.296.315.857**
1. Contributed capital	411		238.500.000.000	238.500.000.000
- *Ordinary shares with voting rights*	*411a*		*238.500.000.000*	*238.500.000.000*
- *Preference shares*	*411b*		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		-	-
9. Other equity funds	419		2.876.607.322	2.876.607.322
10. Undistributed profit after tax	420		(232.870.607.810)	(237.080.291.465)
- *Undistributed profit after tax brought forward*	*420a*		*(237.080.291.465)*	*(241.280.772.464)*
- *Undistributed profit after tax for the current yea*	*420b*		*4.209.683.655*	*4.200.480.999*
TOTAL LIABILITIES AND OWNERS' EQUIT	**440**		**344.418.830.713**	**392.783.894.100**

Note: Items with negative figures are presented in parentheses ( )

Hanoi, October 27, 2026

Preparer	Chief Accountant	General Director
Kieu Thi Nguyet Nga	Nguyen Ngoc Hai	Dao Duc Tho

TỔNG CÔNG TY CƠ KHÍ XÂY DỰNG – CTCP
Digitally signed by TỔNG CÔNG TY CƠ KHÍ XÂY DỰNG – CTCP
DN: c=VN, st=HÀ NỘI, l=Quận Hai Bà Trưng, cn=TỔNG CÔNG TY CƠ KHÍ XÂY DỰNG – CTCP, 0.9.2342.19200300.100.1.1=MST:0100106553
Date: 2026.10.30 15:13:52 +07'00'

M.S.D.N: 0100106553 C.T.C.P TỔNG CÔNG TY CƠ KHÍ XÂY DỰNG Q. HAI BÀ TRƯNG - T.P HÀ NỘI

INCOME STATEMENT

For the year from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	Quarter 03		Cumulative from the beginning of the year	
			Quarter 03 - 2026	Quarter 03 - 2025	Year 2026	Year 2025
1. Revenues from sales and services rendered	**01**	**VI.1**	**47.936.967.760**	**33.913.855.601**	**125.089.222.238**	**93.052.820.547**
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered	**10**		**47.936.967.760**	**33.913.855.601**	**125.089.222.238**	**93.052.820.547**
4. Cost of goods and services	11	VI.2	39.817.363.346	25.852.426.362	102.171.425.623	71.845.403.936
5. Gross revenues from sales and services rendered	**20**		**8.119.604.414**	**8.061.429.239**	**22.917.796.615**	**21.207.416.611**
6. Gain/(loss) on sale and disposal of investment	21	VI.3				
7. Financial income	22	VI.4	567.809.491	230.416.754	699.938.348	2.614.754.118
8. Financial expenses	23	VI.5	1.081.546.896	1.501.099.311	11.524.843.844	4.299.732.231
- In which: interest expenses	*24*		*55.671.977*	*1.501.099.311*	*2.501.770.493*	*4.299.732.231*
9. Selling expenses	25	VI.6	-	-	-	-
10. General administrative expenses	26	VI.7	6.933.551.401	4.038.773.139	6.724.609.701	12.092.159.557
11. Net profits from operating activities	**30**		**672.315.608**	**2.751.973.543**	**5.368.281.418**	**7.430.278.941**
12. Other income	31	VI.8	1.519.840.720	-	2.578.644.940	3.507.602
13. Other expenses	32	VI.9	857.496.869	469.589.850	2.260.760.832	1.802.717.647
14. Other profits	**40**		**662.343.851**	**(469.589.850)**	**317.884.108**	**(1.799.210.045)**
15. Total net profit before tax	**50**		**1.334.659.459**	**2.282.383.693**	**5.686.165.526**	**5.631.068.896**
16. Current corporate income tax expenses	51	VI.10	325.527.865	-	1.476.481.871	-
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after corporate income tax	**60**		**1.009.131.594**	**2.282.383.693**	**4.209.683.655**	**5.631.068.896**

Hanoi, October 27, 2026

Preparer	Chief Accountant	General Director
Kieu Thi Nguyet Nga	Nguyen Ngoc Hai	Đao Đuc Tho

M.S.D.N: 0100106555 C.T.C.P TỔNG CÔNG TY CƠ KHÍ XÂY DỰNG Q. HAI BÀ TRƯNG - T.P HÀ NỘI

CASH FLOW STATEMENT

Indirect method

For the period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities			
1. Profit before tax	**01**	***5.686.165.526***	***5.631.068.896***
2. Adjustments for:			
- Depreciation of fixed assets	02	5.006.453.896	5.788.501.383
- Provisions	03	1.733.605.153	-
- Gains (losses) on investing activities	05	(564.517.000)	(2.614.754.118)
- Interest expenses	06	3.527.645.412	4.299.732.231
- Other adjustments	07	(1.025.874.918)	3.921.430.854
3. Operating profit before changes in working capital	**08**	***14.363.478.069***	***17.025.979.246***
- Increase, decrease receivables	09	34.932.743.278	(13.763.005.341)
- Increase, decrease inventory	10	(1.152.798.452)	(3.220.239.676)
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	(37.602.497.723)	(13.660.966.363)
- Increase, decrease prepaid expenses	12	3.753.029.310	(13.338.309.815)
- Increase (decrease) in trading securities	13	-	-
- Paid interests	14	(3.246.884.818)	(5.125.165.072)
- Paid enterprise income tax	15	(2.722.345.698)	-
Net cash flows from operating activities	***20***	***8.324.723.966***	***(32.081.707.021)***
II. Cash flows from investing activities			
1. Expenditures on purchase and construction of fixed assets an	21	(82.802.880)	-
2. Proceeds from disposal or transfer of fixed assets and other l	22	-	-
3. Expenditures on loans and purchase of debt instruments from	23	-	-
4. Proceeds from lending or repurchase of debt instruments fror	24	-	-
6. Expenditures on equity investments in other entities	26	-	23.588.884.994
7. Proceeds from interests, dividends and distributed profits	27	564.517.000	308.210.492
Net cash flows from investing activities	***30***	***481.714.120***	***23.897.095.486***
III. Cash flows from financial activities			
3. Proceeds from borrowings	33	23.009.931.736	44.587.783.547
4. Repayment of principal	34	(35.991.202.903)	(37.133.649.884)
Net cash flows from financial activities	***40***	***(12.981.271.167)***	***7.454.133.663***
Net cash flows during the period	**50**	**(4.174.833.081)**	**(730.477.872)**
Cash and cash equivalents at the beginning of the period	**60**	**9.008.416.560**	**3.356.270.433**
Cash and cash equivalents at the end of the period	**70**	**4.833.583.479**	**2.625.792.561**

Hanoi, October 27, 2026

Preparer	Chief Accountant	General Director
Kieu Thi Nguyet Nga	Nguyen Ngoc Hai	Dao Duc Tho

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

I. CORPORATION INFORMATION

1. Ownership structure

Construction Machinery Corporation - JSC formerly known as Construction Mechanical Corporation - One Member LLC, operates under Enterprise Registration Certificate No. 0100106553 issued by Hanoi Department of Planning and Investment, first granted on on November 29, 2010, and changed for the fifth time on November 8, 2016. The Corporation equitized and converted to operate as a joint stock Corporation according to Decision No. 2368/QD-TTg on December 23, 2015 of the Prime Minister on approving the Equitization Plan and transformation into Construction Machinery Corporation - JSC, and Decision No. 863/QD-BXD dated September 1, 2016 of the Ministry of Construction on adjusting the scale and charter capital structure in the equitization plan.

The Corporation's charter capital according to the 5th change in business registration on September 1, 2016 is VND 238,500,000,000 the total number of shares is 23,850,000 shares with par value of 10,000 VND/share, of which:

	Number of shares	Corresponding Amount	Percentage of Charter Capital
State capital contribution (Ministry of Construction)	23,555,200	235,552,000,000	98.76 %
Capital contributed by other shareholders	294,800	2,948,000,000	1.24 %
	23,850,000	**238,500,000,000**	**100 %**

The headquarters of the Corporation is located at 125D Minh Khai, Bạch Mai Ward, Hanoi City.

The Corporation has dependent units as follows:

Name	Address
Coma 1 - Branch of Construction Mechanical Corporation	Residential Group 4, Phuong Canh Ward, Ha Noi City
Coma 15 - Branch of Construction Mechanical Corporation	9th floor Coma building, 125D Minh Khai, Bạch Mai District, Ha Noi City
Import-Export Center	13th floor Coma building, 125D Minh Khai, Bạch Mia District, Ha Noi City
Quang Minh Mechanical Factory	Lot 4 Quang Minh Industrial Park, Me Linh District, Ha Noi City

2. Operating industries

The principal activities of the Corporation during the year 2026: construction and leasing of offices

II. FISCAL YEAR AND ACCOUNTING CURRENCY

Accounting period, accounting currency

The Corporation's accounting period starts on January 1 and ends on December 31 annually.

The acCorporationing financial statements are expressed in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Corporation applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC and Circular No. 53/2016/TT-BTC amending and supplementing a number of articles of Circular 99/2025/TT-BTC

2. Statements for the compliance with Accounting Standards and System

The Corporation applied Vietnamese Accounting Standards and standard guidance documents issued by the State. Financial statements are prepared and presented in accordance of each standard, circulars guiding the implementation of standards and the Accounting System.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of the financial statements

Basis of preparation of the financial statements

The financial statements are prepared on the basis of the summary of the financial statements of the dependent units. All transactions and balances between the dependent units have been eliminated when preparing financial statements.

Equitization Settlement

The Corporation transitioned to operate under the joint-stock Corporation from November 8, 2016. The financial statements of the Corporation for the accounting period from January 1, 2026, to As at 30 September, 2026, do not include adjustments related to the equitization settlement, as the Corporation has not yet received approval for the equitization settlement from the competent authorities at the time of its official transition to a joint-stock Corporation.

2. Cash and cash equivalents

Transactions in foreign currencies are converted into Vietnamese Dong based on the actual exchange rate at the time the transaction occurs. At the time of preparing the financial statements, monetary items denominated in foreign currencies are converted at the buying exchange rate of the commercial bank where the Corporation holds its accounts, as published at the time of preparing the financial statements.

Cash equivalents are short-term investments with a maturity of no more than 3 months, easily convertible into cash, and with minimal risk of changes in value since the investment was made, at the time of the reporting.

3. Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

4. Financial investments

Investments in subsidiaries

A subsidiary is a Corporation controlled by the Corporation. Control is achieved when the Corporation has the ability to control the financial and operational policies of the investee companies to derive benefits from their activities.

Investment in Joint Ventures

A joint venture is a Corporation established based on an agreement where the Corporation and other parties perform economic activities based on joint control. Joint control refers to the requirement that strategic

decisions related to the joint venture's operational and financial policies must be made with the agreement of all parties involved in the joint venture.

Investment in Associates

An associate is a Corporation in which the Corporation has significant influence but does not control or jointly control. Significant influence is indicated by the ability to participate in the decisions regarding financial and operational policies of the investee, without controlling or jointly controlling those policies.

The Corporation initially records investments in subsidiaries, joint ventures, and associates at cost. The Corporation recognizes the share of profit or loss from the investee in its income statement as income from the share of cumulative net profit after the investment date. Other amounts received by the Corporation, other than dividends, are considered a recovery of the investment and are recorded as a reduction of the investment's cost.

Investments in Subsidiaries, Joint Ventures, and Associates are presented in the balance sheet at cost, less any provision for impairment (if any). Provisions for impairment of investments in subsidiaries, joint ventures, and associates are made in accordance with current accounting regulations.

Investment in Equity Instruments of Other Entities

Investment in equity instruments of other entities represents investments in equity instruments where the Corporation does not have control, joint control, or significant influence over the investee.

These investments are reflected at cost, less any provision for impairment.

5. Inventories

Inventory is valued at cost; however, if the net realizable value is lower than the cost, it is valued at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition;

The cost of sales is determined using the weighted average method;

Inventory is accounted for using the perpetual inventory method;

The provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Corporation is allowed to make provisions for inventory that is obsolete, damaged, or of inferior quality, and in cases where the cost of inventory exceeds its net realizable value at the end of the fiscal year.

6. Fixed Assets and Depreciation

Tagible and Intangible Fixed Assets

Tangible and intangible fixed assets are recognized at cost. During their useful life, tangible and intangible fixed assets are recorded at historical cost, accumulated depreciation, and net book value.

Tangible fixed assets formed before As at 30 June, 2014, were revalued during the equitization of state-owned enterprises. The historical cost and accumulated depreciation were adjusted based on the revaluation results approved by competent authorities in accordance with regulations. The remaining value of these assets is depreciated over their remaining useful life.

Depreciation is calculated using the straight-line method. The depreciation period is based on the estimated useful life, specifically:

- Buildings, structures	02 - 30 years
- Machinery, equipment	02 - 11 years
- Transportation vehicles	03 - 10 years
- Office equipment	03 - 08 years

7. Prepaid expenses

Prepaid expenses that only relate to the current financial year's production and business activities are recognized as short-term prepaid expenses and recorded as production and business costs within the financial year.

Expenses incurred during the financial year but allocated to long-term prepaid expenses are gradually amortized into the operating results over multiple years.

The calculation and allocation of long-term prepaid expenses to production and business costs in each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

8. Payables

Classification criteria for Payables

- Payables to Suppliers include trade-related payables arising from transactions involving the purchase of goods, services, or assets. This category also includes payables for imports through designated trustees.
- Internal Payables include payables between the Corporation (as the parent entity) and its subsidiaries, branches, or dependent units that do not have separate legal status and operate under dependent accounting.
- Other Payables are payables that do not fall into the categories of payables to suppliers or internal payables.

Payables are recorded in detail for each creditor, specific payable content, repayment term, and original currency.

Payables with a remaining maturity of less than 12 months (or less than one production and business cycle) as of the financial statement date are classified as short-term liabilities. Other payables that are not classified as short-term liabilities are classified as long-term liabilities. When preparing financial statements, payables are reclassified according to this principle.

The Corporation revalues foreign-currency-denominated payables to suppliers at each financial statement preparation date. The actual exchange rate used for revaluation is the foreign currency selling rate of the commercial bank designated by the Corporation for customer payments at the financial statement date, or the bank with which the Corporation frequently transacts.

The Corporation recognizes a payable immediately when there is evidence indicating that a loss will certainly occur, in compliance with the prudence principle.

Payables are not recorded at an amount lower than the payment obligation.

Provisions for payables are established at the financial statement preparation date in accordance with current regulations.

9. Loans and finance lease liabilities

The value of loans is recorded based on each disbursement and repayment. The value of finance lease liabilities is the total amount payable, calculated as the present value of minimum lease payments or the fair value of the leased asset remaining at the financial statement date.

Loans and finance lease liabilities are accounted for in detail and tracked by each lender, borrower, loan agreement, type of borrowed asset, loan term, and currency of the loan.

When preparing financial statements, the balances of loans and finance lease liabilities denominated in foreign currencies are revalued at the selling exchange rate of the bank with which the Corporation conducts its loan or finance lease transactions.

10. Recognition and and capitalization of Borrowing costs

Borrowing costs are recognized as production and business expenses in the year they are incurred, except when they are capitalized in accordance with the provisions of the Vietnamese Accounting Standards on

"Borrowing Costs." Accordingly, borrowing costs directly related to the acquisition, construction, or production of assets that require a substantial period of time to be completed and put into use or business are added to the historical cost of the asset until the asset is ready for use or business purposes. Any income generated from the temporary investment of loans is deducted from the historical cost of the related asset.

For specific loans used for the construction of fixed assets or investment properties, borrowing interest is capitalized even if the construction period is under 12 months.

The capitalization rate for borrowing costs during the period is 0%.

11. Accrued expenses

Liabilities for goods and services received from suppliers or provided to customers, but not yet paid due to the absence of invoices or incomplete accounting documentation, are recorded in production and business expenses based on the matching principle between revenue and expenses. When sufficient accounting documents are available, if there is a discrepancy with the previously recorded amount, the accounting department will record an adjustment to increase or decrease the expenses corresponding to the difference.

12. Owners' equity

Owner's Contributed Capital, Share Premium, and Other Owner's Capital

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

Share premium is recognized as the positive or negative difference between the actual issue price and the par value of shares when shares are issued for the first time, additionally issued, or when treasury shares are reissued.

Other owner's capital is recorded as the remaining value between the fair value of assets donated or granted to the enterprise by organizations or individuals, after deducting (-) any taxes payable (if applicable) related to these donated or granted assets, and the portion supplemented from business operating results.

Undistributed Profits

Undistributed post-tax profit is the profit generated from the business activities of the enterprise after deducting (-) adjustments resulting from the retrospective application of changes in accounting policies and the retrospective correction of material errors from prior years.

Profits are distributed to owners based on the annual resolution of the General Meeting of Shareholders.

13. Revenue

Sales Revenue

Sales revenue is recognized when all of the following conditions are satisfied:

- The significant risks and rewards associated with ownership of the product or goods have been transferred to the buyer;
- The Corporation no longer retains managerial rights or control over the goods as the owner;
- The revenue can be measured reliably;
- The Corporation has received or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Service Revenue

Service revenue is recognized when the outcome of the transaction can be reliably determined. If the service provision spans multiple periods, revenue is recognized in each period based on the portion of work completed as of the balance sheet date. The outcome of the service transaction is determined when the following conditions are satisfied:

- The revenue can be measured reliably;
- It is probable that economic benefits will be received from the service transaction;

- The portion of work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be measured.
- The portion of completed service work is determined using the work completion method.

Financial Income

Revenue arising from interest, royalties, dividends, profit sharing, and other financial income is recognized when the following two (2) conditions are met:

- It is probable that economic benefits will be received from the transaction;
- The revenue can be measured reliably.

Dividends and profit sharing are recognized when the Corporation has the right to receive the dividend or profit from its capital contribution.

Construction Contract Revenue

Revenue from construction contracts is recognized when the contract outcome can be reliably determined and confirmed by the customer. Revenue and related costs are recognized corresponding to the portion of work completed during the period, as reflected in the issued invoice.

14. Cost of goods sold

When revenue is recognized, the corresponding expenses (cost of sales) related to generating that revenue are simultaneously recognized. These expenses include the costs incurred in the period to generate the revenue, costs from prior periods, or accrued expenses related to the revenue of the current period.

15. Financial expenses

The expenses recognized as financial expenses include:

- Costs related to lending and borrowing capital;
- Losses due to exchange rate fluctuations arising from foreign currency transactions.

The above amounts are recognized at their total amount incurred during the period and are not offset against financial income.

16. Administrative expenses

Administrative expenses reflect all general expenses of the Corporation, such as: salaries and insurance contributions for the Corporation's management staff, depreciation of fixed assets used for enterprise management, land rental fees, business license tax, provision for doubtful debts, and outsourced services used for the Corporation's management operations.

17. Current corporate income tax expense and deferred corporate income tax expense

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate for the current year.

Deferred corporate income tax expenses are determined based on the temporary differences to be deducted, taxable temporary differences, and the corporate income tax rate.

18. Related parties

Parties are considered related to another party if they have direct or indirect relationships that allow them to control other parties or have the ability to exert significant influence over related parties through frequent control or the potential to exert significant influence. Transactions with related parties are presented by the Corporation in the Notes to the Financial Statements.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

Unit: VND

1. Cash and cash equivalents

	30/09/2026	01/01/2026
- Cash on hand	190.619.564	111.414.039
- Bank deposits	4.642.963.915	8.897.002.521
+ *Joint Stock Commercial Bank for Foreign Trade of Vietnam*	*969.042.999*	*5.651.909.583*
+ *Saigon - Hanoi Joint Stock Commercial Bank*	*1.349.685.754*	*1.966.218.817*
+ *FPT Securities Joint Stock Company*	*835.698.533*	*478.423.025*
+ *Others*	*1.488.536.629*	*800.451.096*
Total	**4.833.583.479**	**9.008.416.560**

2. Financial investments

a) Held to maturity investments

	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
*** Short-term**	**19.349.941.082**	**-**	**19.289.409.574**	**-**
Borrowings	***19.349.941.082***	**-**	***19.289.409.574***	**-**
- Minh Khai Lock Joint Stock Company	18.999.539.026	-	18.954.660.943	-
- Construction and Material Equipment Trade Company Limited No. 27	350.402.056	-	334.748.631	-
Total	**19.349.941.082**	**-**	**19.289.409.574**	**-**

b) Long-term investments

	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
*** Investment in Subsidiaries**	**45.130.006.008**	**(9.575.725.908)**	**45.130.006.008**	**(9.575.725.908)**
Ha Bac Construction and Engineering Company No. 2 - COMA 2	14.475.873.012	-	14.475.873.012	-
Thai Binh Mechanical and construction Joint Stock Company (COMA 16)	3.633.663.558	-	3.633.663.558	-
Minh Khai Lock Joint Stock Company	16.220.236.781	-	16.220.236.781	-
Construction and Engineering and Construction Company (COMAEL)	5.669.250.000	(5.669.250.000)	5.669.250.000	(5.669.250.000)
Construction and Trading of Materials and Equipment No. 27 OMCL	202.007.497	(202.007.497)	202.007.497	(202.007.497)
Production - Import-Export and Rural Development services company limited	4.928.975.160	(3.704.468.411)	4.928.975.160	(3.704.468.411)
***Investment in Joint Venture Company**	**9.833.726.095**	**(7.997.198.432)**	**9.833.726.095**	**-**
Zenner-Coma Water Meter Joint venture Company Limited	1.836.527.663	-	1.836.527.663	-
Song Chu Mechanical and Construction Joint Stock Company - COMA 17	7.997.198.432	(7.997.198.432)	7.997.198.432	-
*** Other long-term investments**	**2.170.047.311**	**(562.478.011)**	**2.170.047.311**	**(562.478.011)**
COMA Real Estate investment and Trading (COMARE)	562.478.011	(562.478.011)	562.478.011	(562.478.011)
Construction Mechanical Joint Stock Company No. 10	500.000.000	-	500.000.000	-
Huong Son HydropowerJoint Stock Company	1.107.569.300	-	1.107.569.300	-
Total	**57.133.779.414**	**(18.135.402.351)**	**57.133.779.414**	**(10.138.203.919)**

List of important Subsidiaries, Joint Ventures and Associates

Name	Relations	Charter capital	Contributed capital par value as 30/6/2026	Percentage of tributed capital
Ha Bac Construction and Engineering Company No. 2 - COMA 2	Subsidiary	17.122.460.000	8.797.500.000	51,38%
Thai Binh Mechanical and construction Joint Stock Company (COMA 16)	Subsidiary	6.000.000.000	3.216.420.000	53,61%
Minh Khai Lock Joint Stock Company	Subsidiary	6.600.000.000	4.453.320.000	67,47%
Construction and Engineering and Construction Company (COMAEL)	Subsidiary	11.000.000.000	5.669.250.000	51,54%
Construction and Trading of Materials and Equipment No. 27 OMCL	Subsidiary	12.938.190.118	12.938.190.118	100,00%
Production - Import-Export and Rural Development services company limited	Subsidiary	127.295.272	127.295.272	100,00%
Zenner-Coma Water Meter Joint venture Company Limited	Joint Venture	2.998.125.337	929.418.854	31,00%
Song Chu Mechanical and Construction Joint Stock Company - COMA 17	Associate	13.938.000.000	7.997.198.432	48,39%

3. Receivables from customers

	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
a) Short-term	**105.820.631.245**	**(63.753.551.850)**	**111.758.756.875**	**(67.605.910.529)**
- EPC Joint Venture Contractor SINOMA - BAT	34.472.561.394	(34.472.561.394)	34.472.561.394	(34.472.561.394)
- Receivables from other entities	71.348.069.851	(29.280.990.456)	77.286.195.481	(33.133.349.135)
b) Long-term	-	-	-	-
Total	**105.820.631.245**	**(63.753.551.850)**	**111.758.756.875**	**(67.605.910.529)**

4. Repayments to suppliers

	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
a) Short-term	**13.701.499.918**	**(7.499.048.024)**	**27.582.182.602**	**(7.415.435.273)**
- Mechanical and Electrical Installation Joint Stock Company and Infrastructure Development (COMA 18)	3.482.461.246	(3.482.461.246)	3.482.461.246	(3.482.461.246)
- Mechanical and Construction Company No. 7 (COMA7)	4.101.685.856	(300.182.298)	4.101.685.856	(300.182.298)
- Construction and Engineering Joint Stock Company No. 26 - COMA26	1.105.981.028	-	15.920.756.412	-
- Others	5.011.371.788	(3.716.404.480)	4.077.279.088	(3.632.791.729)
b) Long-term	-	-	-	-
Total	**13.701.499.918**	**(7.499.048.024)**	**27.582.182.602**	**(7.415.435.273)**

5. Other receivables

	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
a) Short-term	**126.216.871.323**	**(78.931.614.598)**	**139.168.468.006**	**(81.426.461.949)**
- Others	119.956.244.423	(75.019.838.379)	132.970.278.044	(81.426.461.949)
+ *Mechanical and Construction Company No. 7 (COMA7)*	*33.422.164.150*	*(31.084.920.435)*	*34.782.164.150*	*(34.782.164.150)*
+ *Construction Mechanical joint stock company No. 10*	*33.198.042.195*	*(33.198.042.195)*	*41.882.768.212*	*(28.783.659.370)*

+ *Mechanical and Electrical Installation Joint Stock Company and Infrastructure Development (COMA 18)*	*20.145.227.969*	-	*21.145.227.969*	-
+ *Minh Khai Lock Joint Stock Company*	*659.581.451*	-	*659.890.459*	-
+ *Construction and Engineering and Construction Company (COMAEL)*	*14.682.430.584*	-	*14.682.430.584*	*(7.341.215.292)*
+ *Construction and Trade Joint Stock Company (COMA 25)*	*2.151.270.689*	-	*2.151.270.689*	-
+ *Other receivables*	*15.697.527.385*	*(10.736.875.749)*	*17.666.525.981*	*(10.519.423.137)*
- Advance	*5.180.675.383*	*(3.911.776.219)*	*5.137.498.783*	-
- Mortgages	*1.079.951.517*	-	*1.060.691.179*	-
b) Long-term	-	-	-	-
Total	**126.216.871.323**	**(78.931.614.598)**	**139.168.468.006**	**(81.426.461.949)**

6. Bad debt

	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
- EPC Joint Venture Contractor SINOMA - BAT	34.472.561.394	(34.472.561.394)	34.472.561.394	(34.472.561.394)
- Construction Mechanical joint stock company No. 10	33.198.042.195	(33.198.042.195)	41.882.768.212	(28.783.659.370)
- Mechanical and Construction Company No. 7 (COMA7)	33.422.164.150	(31.084.920.435)	40.793.667.708	(40.793.667.708)
- Other entities	91.977.037.980	(51.428.690.448)	69.792.370.416	(52.397.919.279)
Total	**193.069.805.719**	**(150.184.214.472)**	**186.941.367.730**	**(156.447.807.751)**

7. Inventories

	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
- Raw materials, supplies	56.983.719	-	56.983.719	-
- Tools and supplies	2.479.320	-	2.479.320	-
- Work in progress	13.239.115.747	-	12.086.317.295	-
- Real estate goods (*)	3.511.726.377	-	3.511.726.377	-
Total	**16.810.305.163**	-	**15.657.506.711**	-

8. Deferred expenses

	30/09/2026	01/01/2026
a) Short-term	**1.673.611**	**6.332.637.521**
- Factory rental expenses	-	6.327.621.819
- Others	1.673.611	5.015.702
b) Long-term	**8.375.556.439**	**5.797.621.839**
- Tools, equipment, and supplies	*466.149.350*	*202.571.476*
- Repair costs	*2.607.751.050*	*878.604.838*
- Quang Minh Industrial park infrastructure rental costs	*5.279.377.023*	*4.571.754.798*
- Others	*22.279.015*	*144.690.727*
Total	**8.377.230.050**	**12.130.259.360**

9. Tangible fixed assets

Items	Houses architecture	Machinery equipment	Transportation means	Office equipment	Total

History cost					
Opening balance	233.750.349.005	7.815.719.620	4.993.014.545	9.221.113.295	255.780.196.465
Increase	583.291.725	-	-	82.802.880	666.094.605
- *Purchase*	*583.291.725*	-	-	*82.802.880*	*666.094.605*
Decrease	-	-	-	-	-
- *Disposal*	-	-	-	-	-
Ending balance	**234.333.640.730**	**7.815.719.620**	**4.993.014.545**	**9.303.916.175**	**256.446.291.070**
Accumulated Depreciation					
Opening balance	78.840.561.530	7.636.297.010	4.993.014.545	9.023.154.959	100.493.028.044
Increase	4.936.702.365	23.124.687	-	46.626.844	5.006.453.896
- *Depreciation*	*4.936.702.365*	*23.124.687*		*46.626.844*	*5.006.453.896*
- *Internal transfer*			-	-	-
Decrease	-	-	-	-	-
- *Disposal*	-	-	-	-	-
Ending balance	**83.777.263.895**	**7.659.421.697**	**4.993.014.545**	**9.069.781.803**	**105.499.481.940**
Netbook value					
Opening balance	**154.909.787.475**	**179.422.610**	-	**197.958.336**	**155.287.168.421**
Ending balance	**150.556.376.835**	**156.297.923**	-	**234.134.372**	**150.946.809.130**

10. Increase and decrease in intangible fixed assets

	Computer software	Total
History cost	-	-
Opening balance	158.450.000	158.450.000
- Increase		
- Decrease		
Ending balance	**158.450.000**	**158.450.000**
Accumulated Depreciation		
Opening balance	158.450.000	158.450.000
- Increase		
- Decrease		
Ending balance	**158.450.000**	**158.450.000**
Netbook value		
Opening balance	-	-
Ending balance	-	-

11. Long-term assets in progress

	30/09/2026			30/09/2026
	Original cost	Recoverable value	Original cost	Recoverable value
- Long-term unfinished business costs	2.598.766.083	2.598.766.083	2.598.766.083	2.598.766.083
- Construction in progress	-	-	583.291.726	583.291.726
+ *Upgrade of the meeting room on the 14th floor of the COMA office building*	-	-	*583.291.726*	*583.291.726*
Total	**2.598.766.083**	**2.598.766.083**	**3.182.057.809**	**3.182.057.809**

(*) Long-term work in progress are projects classified from short-term unfinished production and business costs, and the Corporation has not assessed the impairment as of December 31, 2025. Details::

Construction	30/09/2026	01/01/2026
- Long Bien Interchange Project	2.301.606.161	2.301.606.161

- Work in progress for the Coma1 project	297.159.922	297.159.922
Total	**2.598.766.083**	**2.598.766.083**

12. Trade payables

	30/09/2026	01/01/2026
a) Short - term	**53.642.160.587**	**57.662.591.978**
- Ha Bac Construction and Engineering Company No. 2 - COMA 2	3.681.832.097	6.935.917.001
- Thai Binh Mechanical and constructionJoint Stock Company (COMA 16)	1.601.665.737	1.950.392.216
- Song Chu Mechanical and ConstructionJoint Stock Company - COMA 17	1.645.491.311	1.690.491.311
- Construction and Engineering Joint Stock Company No. 26 - COMA26	10.324.118.906	7.904.094.257
- Construction and Engineering and Construction Company (COMAEL)	3.061.736.579	3.870.617.564
- Others	33.327.315.957	35.311.079.629
b) Long-term	-	-
Total	**53.642.160.587**	**57.662.591.978**

13. Advances from customers

	30/09/2026	01/01/2026
a) Short-term	**6.416.291.549**	**19.173.131.375**
- Vietnam Theatre of Music and Dance – Package No. 3	625.000.000	625.000.000
- Green diamond Vietnam group joint stock company	965.000.000	965.000.000
- Construction Investment Project Management Board (Construction Contract of the Road to the Symbol)	1.889.219.349	1.889.219.349
- Others	2.937.072.200	15.693.912.026
b) Total	-	-
Total	**6.416.291.549**	**19.173.131.375**

14. Taxes and payables to State Treasury

	30/09/2026	Additions	Paid	01/01/2026
a) Payables				
- Output VAT	16.112.728.162	219.455.097	219.455.097	16.112.728.162
- Corporate income tax	1.571.391.692	1.476.481.872	2.722.345.698	325.527.866
- Personal income tax	220.092.293	140.132.609	168.779.089	191.445.813
- Land tax, land rent	15.853.830.624	4.341.434.928	3.193.942.896	17.001.322.656
- Business license fee	1.800.000	-	-	1.800.000
- Fees, charges and other payables	42.565.911.987	1.389.979.636	99.367	43.955.792.256
Total	**76.325.754.758**	**7.567.484.142**	**6.304.622.147**	**77.588.616.753**
b) Receivables				
- Personal income tax	5.882.669	-	-	5.882.669
Total	**5.882.669**	**-**	**-**	**5.882.669**

15. Accrued expenses

	30/09/2026	01/01/2026
a) Short-term	**7.896.662.033**	**22.384.420.447**
- Advance cost provision for Skylight building Project	-	12.855.180.917
- Advance cost provision for projects	1.271.593.963	3.796.466.121
- Advance cost provision for Other projects	6.625.068.070	5.732.773.409
b) Long-term	-	-
Total	**7.896.662.033**	**22.384.420.447**

16. Deferred revenue	30/09/2026	01/01/2026
a) Short-term	**5.201.363.002**	**14.750.567.922**
- Revenue from factory rental	5.201.363.002	14.750.567.922
b) Long-term	**807.895.744**	**823.709.836**
- Office rental revenue	807.895.744	823.709.836
Total	**6.009.258.746**	**15.574.277.758**

17. Other short-term payables	30/09/2026	01/01/2026
a) Short-term	**121.078.094.263**	**120.352.826.132**
- Trade Union fees	836.541.198	867.910.858
- Social insurance	667.625.876	6.160.439.540
- Health insurance	1.902.060	1.802.655
- Unemployment insurance	670.360	626.180
- Others	119.573.927.189	113.324.475.734
+ *Land use fees payable for the Skylight project (*)*	*26.873.546.977*	*26.873.546.977*
+ *Profits payable to the city (*)*	*60.298.264.897*	*60.298.264.897*
+ *Skylight apartment maintenance fee*	*515.521.845*	*715.521.845*
+ *Capital mobilization to buy townhouses*	*2.677.500.000*	*2.677.500.000*
+ *Capital mobilization payable to buy shares Dong Banh Cement*	*4.444.000.000*	*4.505.000.000*
+ *Capital mobilization payable to Huong Son Hydropower*	*560.000.000*	*560.000.000*
+ *Interest payable for personal capital mobilization*	*2.734.738.370*	*3.261.444.000*
+ *Late payment interest on social insurance*	*5.644.328.446*	*5.928.085.313*
+ *Others*	*15.826.026.654*	*8.505.112.702*
b) Long-term	**10.797.199.488**	**10.360.684.488**
- Long-term deposits received	10.797.199.488	10.360.684.488
Total	**131.875.293.751**	**130.713.510.620**

18. Borrowings and finance lease liabilities	30/09/2026	Movement during the year		01/01/2026
		Increase	Decrease	
a) Short-term	**20.243.115.507**	**23.009.931.736**	**29.091.202.903**	**26.324.386.674**
+ Bank deposit	**17.469.260.917**	**23.009.931.736**	**28.560.202.903**	**23.019.532.084**
- Saigon – Hanoi Commercial Joint Stock Bank - Ha Dong Branch	664.986.061	679.773.131	2.971.640.998	2.956.853.928
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	16.804.274.856	22.330.158.605	25.588.561.905	20.062.678.156
+ Others	**2.773.854.590**	**-**	**531.000.000**	**3.304.854.590**
- Other short-term personal loans	2.773.854.590	-	531.000.000	3.304.854.590
b) Long-term	**29.980.000.000**	**-**	**6.900.000.000**	**36.880.000.000**
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	29.980.000.000	-	6.900.000.000	36.880.000.000
Total	**50.223.115.507**	**23.009.931.736**	**35.991.202.903**	**63.204.386.674**

19. Owners' equity

a) Changes of owners' equity

Items	Owner's Equity	Other capital of owners	Undistributed profit after tax	Total
Opening balance of previous year	**238.500.000.000**	**2.876.607.322**	**(241.280.772.464)**	**95.834.858**
Increase in the previous year	-	-	4.200.480.999	4.200.480.999

- *Profit from last year*	-	-		-
- *Other additions*	-	-	*4.200.480.999*	*4.200.480.999*
Decrease in the previous year	-	-	-	-
- *Loss during the year*	-	-	-	-
- *Other decrease*	-	-	-	-
Ending balance of previous year	**238.500.000.000**	**2.876.607.322**	**(237.080.291.465)**	**4.296.315.857**
Increase in the this year	-	-	4.209.683.655	4.209.683.655
- *Profit (Loss) in this year*	-	-	*4.209.683.655*	*4.209.683.655*
- *Other additions(*)*	-	-	-	-
Decrease in this year	-	-	-	-
- *Loss during the year*	-	-	-	-
- *Other decrease*	-	-	-	-
Ending balance of this year	**238.500.000.000**	**2.876.607.322**	**(232.870.607.810)**	**8.505.999.512**

b) Details of owners' equity

	30/09/2026	01/01/2026
- State capital contribution (Ministry of Construction)	235.552.000.000	235.552.000.000
- Capital contributed by other shareholders	2.948.000.000	2.948.000.000
Total	**238.500.000.000**	**238.500.000.000**

c) Capital transactions with shareholders and appropriation of profits and div

	This year	Previous year
+ Shareholders' capital		
- Opening balance	238.500.000.000	238.500.000.000
- Increased during the period	-	-
- Closing balance	238.500.000.000	238.500.000.000

d) Shares

	30/09/2026	01/01/2026
Quantity of registered shares	23.850.000	23.850.000
Quantity of issued shares	23.850.000	23.850.000
- Common shares	*23.850.000*	*23.850.000*
Purchased shares (treasury shares)	-	-
Outstanding shares	23.850.000	23.850.000
- Common shares	*23.850.000*	*23.850.000*

Par value of outstanding shares: 10,000 VND/share

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

Unit: VND

1. Revenue from sales of goods and provision of services	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Revenue from construction activities	64.994.859.337	36.120.326.459
- Revenue from services and other business activities	38.201.303.639	36.781.353.588
- Revenue from sale of materials and goods	21.893.059.262	20.151.140.500
- Other revenue	-	-
Total	**125.089.222.238**	**93.052.820.547**

2. Cost of goods sold	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Cost of construction activities	63.930.317.893	35.753.668.652

- Cost of services and other business activities	16.225.563.700	16.157.481.149
- Cost of materials and goods sold	21.824.566.992	19.934.254.135
- Other costs	190.977.038	-
Total	**102.171.425.623**	**71.845.403.936**

3. Gain/Loss on sale and disposal of investment property

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
a) Revenue		
- Revenue from sale and disposal of investment properties	-	-
- Net book value	-	-
Gain/(loss) on sale and disposal of investment properties	-	-
	-	-

4. Financial income

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest income from deposits	135.421.348	70.332.492
- Gains on disposal of securities	-	2.306.543.626
- Dividends received	564.517.000	237.878.000
- Foreign exchange gains	-	-
Total	**699.938.348**	**2.614.754.118**

5. Financial expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest expense (on borrowings)	3.527.645.412	4.299.732.231
- Foreign exchange losses	-	-
- Allowance for investment loss in other entities	7.997.198.432	-
- Reversal of financial investment provision	-	-
Total	**11.524.843.844**	**4.299.732.231**

6. Selling expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Employee expenses	-	-
- Other expenses	-	-
Total	-	-

7. General and administrative expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Employee expenses	7.299.659.502	7.345.088.150
- Materials expenses	477.694.458	306.128.730
- Office supplies expenses	506.989.688	303.436.772
- Amortization and Depreciation expenses	291.223.817	315.913.278
- Charges and fee	65.422.454	132.069.539
- (Reversal)/Increase in allowances for doubful debts	(6.263.593.279)	-
- Outsourcing expenses	671.265.886	425.928.263
- Other cash expense	3.675.947.175	3.263.594.825
Total	**6.724.609.701**	**12.092.159.557**

8. Other income

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Reversal of construction costs	999.545.580	-
- Resolving overdue debts	1.469.797.955	-

- Income from disposal of fixed assets	-	-
- Other income	109.301.405	3.507.602
Total	**2.578.644.940**	**3.507.602**

9. **Other expenses**	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Late tax payment penalties	2.217.363.118	1.788.328.747
- Late social insurance payment penalties	-	80.603.234
- Cost of selling fixed assets	-	-
- Other expenses	43.397.714	14.388.900
Total	**2.260.760.832**	**1.883.320.881**

10. **Deferred corporate income tax expense**	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
a) Profit after corporate income tax (VND)	5.686.165.526	5.631.068.896
- **Adjustments**	**2.260.760.832**	**1.802.717.647**
+ *Tax penalties and late payment interest*	*2.217.363.118*	*1.788.328.747*
+ *Non-deductible expenses*	*43.397.714*	*14.388.900*
- **Deductions**	564.517.000	7.433.786.543
+ *Dividends paid*	*564.517.000*	*237.878.000*
+ *Tax loss carryforward*	-	*7.195.908.543*
- **Taxable accounting profit**	**7.382.409.358**	
+ *Corporate income tax rate*	*20%*	*20%*
b) Current tax expense	**1.476.481.872**	

11. **Production and business expenses by factors**	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Raw material expenses	65.039.543.382	37.983.833.895
- Employee expenses	7.358.933.502	14.367.741.850
- Amortization and Depreciation expenses	5.006.453.896	5.788.501.383
- (Reversal)/Increase in allowances for doubful debts	(6.263.593.279)	-
- Outsourcing expenses	4.254.155.489	22.755.604.381
- Other cash expenses	5.379.098.336	7.516.787.423
Total	**80.774.591.326**	**88.412.468.932**

VII. OTHERS INFORMATION

1. Comparative figures

Comparative figures on the financial statements of corporation for the year ended 31 December 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Hanoi, October 27, 2026

Preparer	Chief Accountant	General Director
Kieu Thi Nguyet Nga	Nguyen Ngoc Hai	Đao Đuc Tho