VIETNAM INDUSTRIAL CONSTRUCTION CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS

For the operating period from 01/07/2026 to 30/09/2026

TỔNG CÔNG TY CỔ PHẦN XÂY DỰNG CÔNG NGHIỆP VIỆT NAM

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Hanoi, October 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

ASSETS		Code	Note	30/9/2026 VND	01/01/2026 VND
A.	**CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)**	**100**		**3.045.164.885.469**	**2.664.203.239.751**
I.	**Cash and cash equivalents**	**110**	5.1	**203.348.274.273**	**220.190.503.453**
1.	Cash	111		190.844.331.714	209.132.457.738
2.	Cash equivalents	112		12.503.942.559	11.058.045.715
II.	**Short-term financial investments**	**120**	5.2	**27.674.517.488**	**28.291.411.770**
1.	Trading securities	121		584.000.000	584.000.000
2.	Allowances for decline in value of trading securities	122		(476.000.000)	(476.000.000)
3.	Short - term held to maturity Investments	123		31.434.382.423	32.051.276.705
4.	Allowance for impairment of short-term held-to-maturity investments	124		(3.867.864.935)	(3.867.864.935)
III.	**Short-term receivables**	**130**		**1.576.488.477.412**	**1.426.065.420.410**
1.	Short-term receivables from customers	131	5.3	1.246.671.894.503	1.097.904.876.277
2.	Prepayments to sellers in short-term	132	5.4	297.253.731.450	319.280.955.473
4.	Other short-term receivables	135	5.5	233.725.173.491	202.151.083.436
5.	Short-term allowances for doubtful debts	136	5.6	(208.276.270.065)	(200.385.442.809)
6.	Shortage of assets awaiting resolution	137		7.113.948.033	7.113.948.033
IV.	**Inventories**	**140**	5.7	**1.203.981.279.125**	**971.578.617.627**
1.	Inventories	141		1.216.897.397.232	984.494.735.734
2.	Allowances for devaluation of inventories	149		(12.916.118.107)	(12.916.118.107)
V.	**Short-Term Biological Assets**	**150**		-	-
VI.	**Other current assets**	**160**		**33.672.337.171**	**18.077.286.491**
1.	Short-term deferred expenses	161	5.8	4.960.954.561	3.681.242.960
2.	Deductible value added tax	162		22.332.320.290	9.242.543.089
3.	Taxes and other receivables from government budget	163	IV.16	6.379.062.320	5.153.500.442
B.	**LONG-TERM ASSETS**	**200**		**1.703.074.886.149**	**1.841.210.531.561**
I.	**Long-term receivables**	**210**		**9.691.075.289**	**9.721.075.289**
3.	Other long-term receivables	215	5.5	9.691.075.289	9.721.075.289
II.	**Fixed assets**	**220**		**1.443.280.482.560**	**1.575.452.317.069**
1.	Tangible fixed assets	221	5.9	1.422.194.543.470	1.553.886.935.947
	Historical costs	222		*4.645.125.037.409*	*4.616.769.560.276*
	Accumulated depreciation	223		*(3.222.930.493.939)*	*(3.062.882.624.329)*
2.	Finance lease fixed assets	224	5.10	10.825.235.793	11.951.178.300
	Historical costs	225		*13.239.442.314*	*13.239.442.314*
	Accumulated depreciation	226		*(2.414.206.521)*	*(1.288.264.014)*
3.	Intangible fixed assets	227	5.11	10.260.703.297	9.614.202.822
	Historical costs	228		*16.492.188.443*	*15.694.688.443*
	Accumulated amortization	229		*(6.231.485.146)*	*(6.080.485.621)*
III.	**Long-Term Biological Assets**	**230**		-	-
IV.	**Investment properties**	**240**	5.12	**1.000.000.000**	**1.000.000.000**
	Historical costs	241		1.000.000.000	1.000.000.000
	Accumulated depreciation	242		-	-
V.	**Long-term assets in progress**	**250**		**9.828.033.042**	**10.450.022.475**
1.	Long-term unfinished business production costs	251		-	-
2.	Construction in progress	252	5.13	9.828.033.042	10.450.022.475
VI.	**Long-term investments**	**260**	5.14	**105.250.631.024**	**102.229.154.848**
1.	Investing in a subsidiary	261		-	-
2.	Investments in joint ventures and associates	262		74.058.984.363	74.058.984.363
3.	Investments in equity of other entities	263		40.045.988.675	40.045.988.675
4.	Provision for long-term investment losses in other units	264		(11.887.259.822)	(11.875.818.190)
5.	Long - term held to maturity Investments	265		3.032.917.808	-
VII.	**Other long-term assets**	**270**		**134.024.664.234**	**142.357.961.880**
1.	Long-term deferred expenses	271	5.8	133.940.638.491	142.273.936.137
2.	Deferred income tax assets	272		84.025.743	84.025.743
TOTAL ASSETS (280 = 100 + 200)		**280**		**4.748.239.771.618**	**4.505.413.771.312**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at September 30, 2026

	LIABILITIES AND OWNERS' EQUITY	Code	Note	30/9/2026 VND	01/01/2026 VND
C.	**LIABILITIES (300 = 310+330)**	300		**7.813.070.393.741**	**7.257.028.053.126**
I.	**Short-term liabilities**	310		**3.595.818.045.950**	**3.178.750.206.916**
1.	Short-term trade payables	311	5.15	1.422.787.512.207	1.203.920.811.886
2.	Short-term prepayments from customers	312	5.16	581.586.309.083	478.435.367.151
3.	Dividends and profit payables	313	5.17	10.953.151.788	3.326.332.255
4.	Short-term Taxes and other payables to State budget	314	5.18	178.117.660.548	172.999.116.938
5.	Payables to employees	315		96.579.378.403	112.574.696.939
6.	Short-term accrued expenses	316	5.19	142.777.575.747	198.286.769.596
8.	Short-term unrealized revenue	319	5.20	1.053.319.303	917.462.680
9.	Other short-term payments	320	5.21	136.406.865.111	132.576.166.526
10.	Short-term borrowings and finance lease liabilities	321	5.22	981.317.745.747	835.257.374.707
11.	Short-term provisions	322	5.23	17.285.617.195	15.752.964.825
12.	Bonus and welfare fund	323		26.952.910.818	24.703.143.413
II.	**Long-term liabilities**	330		**4.217.252.347.791**	**4.078.277.846.210**
1.	Long-term trade payables	331	5.15	31.754.040.425	31.754.040.425
5.	Long-term deferred revenues	337	5.20	26.020.442.570	26.382.913.432
6.	Other long-term payables	338	5.21	64.770.225.442	64.665.196.815
7.	Long-term borrowings and finance lease liabilities	339	5.22	4.059.272.973.352	3.916.757.628.570
10.	Deferred income tax payables	342		1.413.080.461	3.013.080.461
11.	Long-term provisions	343	5.23	34.021.585.541	35.704.986.507
12.	Science and Technology Development Fund	344		-	-
D.	**OWNERS' EQUITY (400 = 410+430)**	400	5.24	**(3.064.830.622.123)**	**(2.751.614.281.814)**
	(400 = 410+430)				
1.	Contributed capital	411		550.000.000.000	550.000.000.000
-	*Ordinary shares with voting rights*	411a		*550.000.000.000*	*550.000.000.000*
-	*Preferred Stocks*	411b		-	-
7.	Exchange rate differences	417		(96.149.352)	(96.149.352)
8.	Development and investment funds	418		73.639.966.440	71.796.568.420
9.	Other equity funds	419		-	-
10.	Undistributed profit after tax	420		(3.933.636.141.136)	(3.598.368.178.939)
-	*Undistributed profit after tax brought forward*	*420a*		*(3.827.395.891.882)*	*(2.956.739.489.201)*
-	*Undistributed profit after tax for this period*	*420b*		*(106.240.249.254)*	*(641.628.689.738)*
11.	Non-controlling shareholder interests	429		245.261.701.925	225.053.478.057
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		**4.748.239.771.618**	**4.505.413.771.312**

Hanoi, October 29, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bich Hanh	Dang Quang Cuong	Do Chi Nguyen

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01/07/2026 to 30/09/2026

ITEMS		Code	Note	Quarter III		Accumulated from the beginning of the year to the end of this period	
				This year	Previous year	This year	Previous year
1.	Revenues from sales and services rendered	01	6.1	1.057.875.502.298	927.142.998.458	2.771.972.699.555	2.789.023.794.461
2.	Revenue deductions	02		-	1.713.568.563	-	8.498.844.416
3.	**Net revenues from sales and services rendered (10 = 01-02)**	10		1.057.875.502.298	925.429.429.895	2.771.972.699.555	2.780.524.950.045
4.	Cost of goods sold	11	6.2	1.011.207.613.648	925.864.570.699	2.702.269.326.180	2.726.804.080.681
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	20		46.667.888.650	(435.140.804)	69.703.373.375	53.720.869.364
6.	Profit/loss of sale and liquidation of investment real estate	21		-	-	-	-
7.	Financial income	22	6.3	9.436.767.339	676.666.765	11.733.268.896	1.998.589.988
8.	Financial expenses	23	6.4	75.311.541.850	50.606.805.583	200.266.363.318	155.118.193.600
	In which: Borrowing costs	*24*		*75.239.557.398*	*50.196.773.097*	*200.019.888.679*	*154.116.977.753*
9.	Selling expenses	25	6.5	8.946.406.553	6.819.059.542	17.885.336.573	25.427.051.534
10.	General administrative expenses	26	6.5	55.864.575.122	49.719.630.094	151.681.161.104	148.953.011.741
11.	Profit (loss) in the joint venture company, affiliate	27		-	-	-	-
12.	**Net profits from operating activities (30=20+21+22+24-(23-25-26))**	30		(84.017.867.536)	(106.903.969.258)	(288.396.218.724)	(273.778.797.523)
13.	Other income	31	6.6	4.413.235.403	14.966.601.352	18.768.881.347	29.001.593.854
14.	Other expenses	32	6.6	3.131.333.473	7.268.508.229	7.639.497.032	10.469.138.640
15.	**Other profits (40 = 31 - 32)**	40	6.6	1.281.901.930	7.698.093.123	11.129.384.315	18.532.455.214
16.	**Total net profit before tax (50 = 30+40)**	50		(82.735.965.606)	(99.205.876.135)	(277.266.834.409)	(255.246.342.309)
17.	Current corporate income tax expenses	51	6.7	6.937.246.781	1.755.111.879	15.409.479.145	7.701.154.134
18.	Deferred corporate income tax expenses	52	6.7	-	1.622.237.036	-	1.900.765.855
19.	**Profits after enterprise income tax (60 = 50 - 51 - 52) (*)**	60		(89.673.212.387)	(102.583.225.050)	(292.676.313.554)	(264.848.262.298)
20.	*Profits after enterprise income tax of parent company*	*61*		*(106.240.249.254)*	*(105.584.027.351)*	*(327.563.916.918)*	*(278.998.430.863)*
21.	*Profits after enterprise income tax of non-controlling shareholders*	*62*		*16.567.036.867*	*3.000.802.301*	*34.887.603.364*	*14.150.168.565*
22.	Basic earnings per share	70		(1.932)	(1.865)	(5.956)	(4.815)
23.	Declining profit on stocks	71		-	-	-	-

** In which:*

- Profit after CIT in the third quarter of 2026 (excluding Quang Son Cement Company Limited) is: VND 28,347,879,278; profit after CIT in the first 9 months of 2026 (excluding Quang Son Cement Company Limited) is: VND 46,040,171,781.

- Loss in the third quarter of 2026 of Quang Son Cement Company Limited is: VND 118,021,091,665; loss in the first 9 months of 2026 of Quang Son Cement Company Limited is: VND 338,716,485,335Hanoi, October 29, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bich Hanh	Dang Quang Cuong	Do Chi Nguyen

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period from 01/07/2026 to 30/09/2026

ITEMS	Code	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
I. Net cash flows from operating activities			
1. Profit before tax	*01*	*(277.266.834.409)*	*(255.246.342.309)*
2. Adjustments for		-	-
- Depreciation of fixed assets and investment properties	02	167.199.183.815	164.244.359.806
- Provisions	03	7.588.100.903	18.610.164.062
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04	(300.112.397)	-
- Gains (losses) on investing activities	05	(8.059.883.585)	(1.935.070.658)
- Borrowing costs	06	199.908.721.256	149.218.930.497
- Other adjustments	07	-	-
3. Operating income before changes in working capital	*08*	*89.069.175.583*	*74.892.041.398*
- Increase (decrease) in receivables	09	(269.982.060.318)	(103.231.409.804)
- Increase (decrease) in inventories	10	(236.499.987.118)	17.846.212.269
- Increase (decrease) in payables	11	361.575.485.504	122.525.824.398
- Increase (decrease) the cost of waiting for allocation	12	7.040.962.393	7.175.862.732
- Borrowing costs paid	14	(35.008.021.734)	(47.282.751.362)
- Enterprise income tax paid	15	(8.511.290.639)	(6.595.951.533)
- Other receipts from operating activities	16	903.730.298	186.707.126
- Other payments on operating activities	17	(8.926.716.669)	(18.102.552.778)
Net cash flows from operating activities	**20**	**(100.338.722.700)**	**47.413.982.446**
II. Cash flows from investing activities		-	-
1. Expenditures on purchase and construction of fixed assets and long-term assets	21	(34.179.724.116)	(25.990.139.027)
2. Proceeds from disposals of fixed assets and other long-term assets	22	692.341.698	492.000.000
3. Expenditures on loans and purchase of debt instruments from other entities	23	(29.140.308.278)	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24	16.029.694.808	1.400.000.000
7. Proceeds from interests, dividends and distributed profits	27	21.398.320.756	10.457.634.817
Net cash flows from investing activities	*30*	*(25.199.675.132)*	*(13.640.504.210)*
III. Cash flows from financial activities		-	-
3. Proceeds from borrowings	33	1.191.031.681.908	1.379.369.286.044
4. Repayment of principal	34	(1.064.530.185.102)	(1.377.810.393.921)
5. Repayment of financial principal	35	(1.684.459.254)	(1.725.622.452)
6. Dividends and profits paid to owners	36	(16.120.868.900)	(16.918.487.500)
Net cash flows from financial activities	*40*	*108.696.168.652*	*(17.085.217.829)*
Net cash flows during the period(50 = 20+30+40)	**50**	**(16.842.229.180)**	**16.688.260.407**
Cash and cash equivalents at the beginning of the period	**60**	**220.190.503.453**	**185.820.876.553**
Effect of exchange rate fluctuations	61	-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**203.348.274.273**	**202.509.136.960**

Hanoi, October 29, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bich Hanh	Dang Quang Cuong	Do Chi Nguyen

1. CORPORATION INFORMATION

1.1 Structure of ownership

Vietnam Industrial Construction Corporation, formerly a state-owned enterprise under Ministry of Industry (currently Ministry of Industry and Trade), was established according to Decision No. 63/1998/QD-BCN dated 22 September 1998 of the Minister of Industry. The Corporation officially transitioned to operating as a joint-stock company under Decision No. 1437/QD-TTg dated 10 August 2010 issued by the Prime Minister approving the equitization plan for the Corporation.

The Corporation operates under the Certificate of Business Registration No. 0100779365 granted by the Hanoi Department of Planning and Investment for the first time on 21/10/1998, and changed for the 8th time on 22/04/2026 by the Business Registration and Corporate Finance Division of the Hanoi Department of Finance to update the administrative boundaries.

The Corporation's Charter capital under the Certificate of Business Registration changed for the 8th time on 22/04/2026 is VND 550,000,000,000 *(In words: Five hundred and fifty billion dong)*.

Foreign name: Vietnam Industrial Construction Corporation. Abbreviation: VINAINCON

The Corporation's stock is currently traded on the Unlisted Public Company Market at Hanoi Stock Exchange (UPCOM) with stock code: VVN.

1.2 Operating industries and principal activities

- Construction of various types of buildings; Other unclassified mining activities; Production of concrete and products from cement and gypsum; Cutting, shaping and finishing stone; Manufacturing metal components; Manufacturing metal containers, tanks, and storage devices; Forging, pressing, stamping, and rolling metal; refining metal powders; Manufacturing other unclassified metal products; Construction of public works; Installation of electrical systems;
- Other specialized construction activities; Wholesale of electronic equipment and components, and telecommunications; Inland water freight transport; Warehousing and storage of goods; Restaurants and mobile food services (excluding bar, karaoke, nightclub businesses); Beverage serving services (excluding bar businesses);
- Other support services for mining and quarrying; Manufacture of basic chemicals (excluding state-restricted chemicals); Production of building materials from clay; Machinery and equipment repair; Electrical repair; Construction of other civil engineering projects;
- Other specific business activities as specified in its Certificate of Business Registration.

The principal activities of the Corporation during the period: construction and installation of civil and industrial projects.

1.3 Normal operating cycle

The Corporation's normal operating cycle is 12 months.

For the construction and installation of civil and industrial projects, the normal operating cycle aligns with the construction period of the projects.

1.4 The Company structure

As at 30/09/2026, the Corporation has the following subsidiaries that are consolidated:

No.	Unit	Place	Main business activities	Ownership ratio	Voting Ratio	Benefit ratio
1	Power Construction One member Limited Company No.2	Ho Chi Minh	Industrial production and construction of power projects	100%	100%	100.00%
2	Power Construction One member Limited Company No.4	Ha Noi	Industrial production and construction of power projects	100%	100%	100.00%
3	Chemical Construction Installation Company Limited	Ha Noi	Construction and installation contracting	100%	100%	100.00%
4	Ha Bac Mechanical & Chemical One member Limited Company	Bac Ninh	Production of mechanical products	100%	100%	100.00%
5	Quang Son Cement Company Limited	Thai Nguyen	Manufacture and sale of cement and clinker	100%	100%	100.00%
6	Construction & Industrial Production Joint Stock Company	Ha Noi	Construction and installation of works, and asset leasing	52.15%	52.15%	52.15%
7	Chemical Construction and Installation Mechanical Joint Stock Company	Hai Phong	Mechanical product manufacturing and construction contracting	71.42%	71.42%	71.42%
8	Thu Duc Centrifugal Concrete Joint Stock Company	Ho Chi Minh	Manufacture and sale of industrial concrete products	51.00%	51.00%	51.00%
9	Vietnam International Manpower Cooperation & Commercial Import - Export Joint Stock Company	Ha Noi	Labor export	51.00%	51.00%	51.00%
10	No.5 Construction Investment Joint Stock Company	Ho Chi Minh	Construction and installation of industrial and civil works, and trading of construction stone	51.00%	51.00%	51.00%
11	VINAINCON Investment & Mineral Joint Stock Company	Ha Noi	Investment and mining of minerals	51.00%	51.00%	51.00%
12	An Giang Centrifugal Concrete Joint Stock Company	An Giang	Manufacturing and trading of industrial concrete products	50.69%	50.69%	50.69%
13	VINAINCON 6 Investment and Construction Corporation	Ho Chi Minh	Construction and installation	51.00%	51.00%	51.00%

As at 30/09/2026, the Corporation has the following associates:

No.	Unit	Place of establishment and operation	Principal activities	Ownership ratio	Voting Ratio	Benefit ratio
II	**Joint ventures and Associates**					
1	Hong Nam Mechanical Joint Stock Company	Ha Noi	Manufacturing of lifting, lowering and handling equipment	27.37%	27.37%	27.37%
2	Industrial Construction & Investment Joint Stock Company	Ha Noi	Construction and installation of works, and asset leasing	36.00%	36.00%	36.00%
3	Quang Son Limestone Exploiting Joint Stock Company	Thai nguyen	Limestone mining	25.00%	25.00%	25.00%
4	VINAINCON Engineering and Construction Joint Stock Company	Ha Noi	Construction of non-residential buildings	41.18%	41.18%	41.18%
5	VINAINCON Centrifugal Concrete Joint Stock Company	Hai Phong	Manufacture of concrete and products made from cement and gypsum	20.00%	20.00%	20.00%
6	VINAINCON Mechanical & Construction Joint Stock Company	Ha Noi	Construction of all types of buildings	27.99%	27.99%	27.99%
7	VINAINCON Engineering & Consulting Joint Stock Company (E & C)	Ha Noi	Construction and installation	20.70%	20.70%	20.70%
8	Construction & Mechanical Steel Structure Joint Stock Company	Ha Noi	Manufacture and installation of steel structures, and construction of industrial and	23.11%	23.11%	23.11%

The dependent accounting units include:

Name	Address	Status
Export-Import and Technical Supplies Service Center - Vietnam Industrial Construction Corporation	Vinaincon Building, No. 5 Lang Ha Street, O Cho Dua Ward, Hanoi, Vietnam	Temporary suspension
Vietnam Industrial Construction Corporation Southern Branch	No. 22 Ly Tu Trong Street, Sai Gon Ward, Ho Chi Minh City, Vietnam	In operation
Vietnam Industrial Construction Corporation Branch in Cambodia	10EF6, st. 206 + 211, Sangkat Vealvong, Khan 7makara, Phnomphenh, Cambodia	In operation
Vietnam Industrial Construction Corporation Branch for Management, Procurement & Construction	Vinaincon Building, No. 5 Lang Ha Street, O Cho Dua Ward, Hanoi, Vietnam	In operation
Vietnam Industrial Construction Corporation Branch in Myanmar	No. 01, Building No. 23, Shwe Ohn Pin Housing 2, Yan Shin Road, Yankin Township, Yangon, Myanmar	In operation

1.5 Statement of information comparability on the interim consolidated financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22/12/2024 providing guidance on the methods of preparing and presenting consolidated financial statements. Circular No. 43/2026/TT-BTC takes effect from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 01/01/2026.

The Corporation has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC since 01/01/2026. In cases where the application of this Circular results in changes in the presentation of the financial statements, the Corporation will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Corporation's fiscal year begins on 1st January and ends on 31st December of solar year.

The accompanying consolidated financial statements are prepared for the period ended 30/09/2026.

Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated Financial Statements of the Corporation for the period ended 30/09/2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the Interim consolidated financial statements

The attached Consolidated Financial Statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of Consolidated Financial Statements.

The Company's interim consolidated financial statements are prepared in accordance with Circular No. 202/2014/TT-BTC dated 22/12/2014 and Circular No. 43/2026/TT-BTC dated 20/4/2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance, providing guidance on the preparation and presentation of consolidated financial statements, specifically as follows:

The consolidated financial statements comprise the separate financial statements of the Corporation and of entities controlled by the Company (its subsidiaries) prepared as at June 30 each year. Control is achieved when the Company has the power to govern the financial and operating policies of investees so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the date of acquisition or to the date of disposal of these subsidiaries.

If necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied by the Company and its subsidiaries are consistent.

All intra-company transactions and balances between companies within the Company are eliminated on interim consolidation.

Non-controlling interests in the net assets of consolidated subsidiaries are presented as a separate component, distinct from the shareholders' equity of the parent company. Non-controlling interests comprise the amount of those interests at the date of the initial business consolidation and the non-controlling interests' share of changes in total equity since the date of the business consolidation. Losses incurred by a subsidiary are allocated in proportion to the ownership interests of non-controlling shareholders, even if such losses exceed the non-controlling interests' share of the subsidiary's net assets.

The interim consolidated financial statements for the period ended 30/06/2026 are consolidated based on the interim separate financial statements for the financial period ended 30/06/2026 of the parent company and its subsidiaries.

The accompanying consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietnam.

Accounting estimates

The preparation of the Interim Consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand and bank deposits (demand deposits). Cash on hand and bank deposits are recognized based on actual receipt - disbursement transactions incurred.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Exchange rates applied in Accounting

Actual exchange rates for foreign currency transactions arising during the period:

- The actual exchange rate for foreign currency purchases and sales is the exchange rate specified in the foreign currency purchase or sale agreement between the Corporation and the commercial bank;

- The exchange rate used to recognize receivables is the buying exchange rate of the commercial bank designated by the Corporation for customers to make payments at the transaction date;

- The exchange rate used to recognize payables is the selling exchange rate of the commercial bank with which the Corporation expects to transact at the transaction date.

Exchange rates applied to the revaluation of monetary items denominated in foreign currencies at the reporting date of the separate financial statements:

- For foreign currency deposits, the average transfer buying and selling exchange rate of the bank where the Corporation maintains its foreign currency account is applied;

- For other monetary items denominated in foreign currencies, the average transfer buying and selling exchange rate of the commercial bank with which the Corporation regularly transacts at the reporting date of the separate financial statements is applied. The Corporation does not retranslate any part or the entire amount of foreign-currency-denominated receivables for which an allowance for doubtful debts has been provided.

All realized foreign exchange differences arising during the year and exchange differences arising from the revaluation of foreign-currency-denominated monetary items at the end of the period are recognized in the results of operations for the accounting period.

Financial investments

Investments in Associates

Investments in associates, in which the Corporation has significant influence, are presented using the equity method in the interim consolidated financial statements.

The results of operations, assets and liabilities of associates are incorporated into the consolidated financial statements using the equity method. Investments in associates initially recognized at cost are adjusted for changes in the Corporation's share of the net assets of the associates arising after the acquisition date. Where the Corporation's share of losses of an associate exceeds the Corporation's investment in that associate, the Corporation recognizes such losses only to the extent of its investment in the associate.

In the event that a subsidiary of the Corporation engages in transactions with the Corporation's associate companies, unrealized profit (loss) corresponding to the Corporation's capital contribution to the associate is eliminated from the consolidated financial statements.

Other financial investments

Other investments: These are capital contributions held directly by the Corporation, accounting for less than 20% of the voting rights of the investee, without any other agreements in place. They are recognized using the equity method; if the equity method cannot be applied, the investment is presented at cost.

Trading securities: These are securities held by the Corporation for trading purposes. Trading securities are recorded in the accounting books at cost. The cost of trading securities is determined based on the fair value of the consideration paid at the transaction date, plus transaction costs directly attributable to the purchase of the trading securities.

Impairment provisions for investments in equity instruments of other entities are recognized when there is objective evidence indicating a decline in the value of these investments as of the end of the period.

Held to maturity investments are those that the Corporation has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months (including bills and promissory notes), held-to-maturity loans for the purpose of earning periodic interest and other held-to-maturity investments.

Investments held to maturity are recognized from the acquisition date and initially measured at purchase price plus directly attributable transaction costs. Interest income from investments held to maturity after the acquisition date is recognized in the statement of profit or loss on an accrual basis. Interest received in advance before the Company acquires the investments is deducted from their cost at the acquisition date. Investments held to maturity are subsequently measured at cost less an allowance for doubtful debts. The allowance for doubtful debts relating to investments held to maturity is recognized in accordance with prevailing accounting regulations.

Loans: Loans are stated at cost less allowance for doubtful loans. Allowance for doubtful loans is made in conformity with current accounting regulations.

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.

Inventories

Inventory is determined based on historical cost, in case the historical cost is higher than the net realizable value, it must be calculated based on the net realizable value. Cost of inventories comprise costs

of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

Inventories are valued using the weighted average cost method.

The Corporation's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the historical cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	14 - 25
Machinery and equipment	03 - 08
Motor vehicles	10
Office equipment	03 - 08
Others	03 - 08

Intangible fixed assets and Amortization

The Corporation's intangible fixed assets include: Land use rights, Copyrights, Patents, Accounting software, website management software, LAN network software, Human resource and warehouse management software, BKAV electronic office software... which are recognized at historical cost, accumulated amortization, and net book value.

The Corporation applies the straight-line amortization method for intangible fixed assets. The useful life of intangible fixed assets is determined based on classification into groups of assets with similar characteristics and purposes of use in the business operations of the Corporation, including:

- Estimated useful life of accounting software and management software: 2 to 3 years;
- Copyrights and patents: 3 years.
- Indefinite-term land use rights: No depreciation

Finance leases as lessee

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. All other leases are considered operating leases.

Finance leases as lessee

A finance lease is recognized as a finance lease asset or finance lease liability on the Consolidated Balance sheet based on the lower value of the fair value of the leased asset and the present minimum value of the lease liability at the initial time of the lease.

Payments for finance leases are divided into finance charges and principal payables. Financial expenses are calculated for each accounting period during the lease term at a fixed rate of interest on the remaining outstanding balance.

Financial leased assets including Machinery and equipment are depreciated using the straight-line method over an estimated useful life of 10 years similar to the Corporation's owned assets.

Investment properties

Investment property represents land use rights held by the Corporation for the purpose of earning profits from capital appreciation.

The historical cost of investment property includes all costs incurred by the Corporation to acquire the investment property up to the time of purchase or completion of construction.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

The Corporation does not depreciate investment property awaiting price appreciation. The Corporation has not assessed the historical cost of investment properties due to lack of certain evidence that the investment property devalues against the market value.

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Income Statement.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Corporation's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Deferred corporate income tax

Deferred corporate income tax assets

Deferred corporate income tax assets is the amount of corporate income tax refundable due to temporary differences.

Deferred corporate income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used. Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred or income tax can be used.

Deferred corporate income tax assets are determined at the estimated rate to be applied in the year when the assets are recovered based on the effective tax rates as of the balance sheet date.

Deferred corporate income tax liabilities are the amounts of income taxes payable in future periods in respect of taxable temporary differences. Deferred corporate income tax liabilities are recognized for all the temporary taxable differences.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods and the transferring these costs into the production and business costs of subsequent accounting periods.

Deferred expenses are stated at historical cost and classified under short-term and long-term on the Consolidated Balance sheet based on the prepayment period of each contract.

Long-term deferred expenses related to tools, equipment, fixed assets major repairs expenses are initially stated at cost and allocated using the straight-line method, not exceeding 36 months.

Long-term deferred expenses include the value of land use rights to be paid according to the equitization plan approved by the Prime Minister and not yet allocated to expenses because as of the reporting date, the Corporation has not yet been issued the Certificate of Land use rights.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Corporation's management requirement.

The account payables include payables as trade payables, loans payable, and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, between the Corporation and the seller, an independent entity with the Corporation, including payables between the Corporation and subsidiaries, joint venture companies, associates.

- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit distribution

Dividends are recognized as liabilities when the Corporation's Board of Management, acting under authorization from the General Meeting of Shareholders, issues a dividend distribution notice and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

Borrowings and finance lease liabilities

The Corporation monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses related to the loan are recognized in the Consolidated Income Statement when incurring except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost". The Corporation's borrowing costs include:

- Interest expense: determined and recognized monthly based on the interest rate and the outstanding loan principal.
- Guarantee fees incurred are allocated in line with the loan term.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses. The Corporation recognizes Accrued expenses as follows:

- Accrued interest expense: deducted in advance according to the loan agreements;
- Costs of labor, materials and fuel: deducted in advance according to the estimate dossier based on the completed work volume. The Corporation only deducted expenses in advance to temporarily calculate the cost of goods sold for completed projects/items identified as sold within the year but lacking sufficient documentation for quantity acceptance. The amount of prepaid expenses provisioned is estimated to ensure correspondence with the standard cost calculated based on the total estimated cost of the identified sold projects/items.

Provisions for payables

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the period end date (or at the end of the financial year).

The excess of the provision balance recognized in the previous period that remains unused over the provision required for the current reporting period is reversed and credited to production and business

expenses for the year, except for any excess of the provision for construction warranty obligations, which is reversed and recognized as other income for the year.

The Corporation's provisions for payables include: Provisions for major repairs of fixed assets and provisions for warranty of construction works are calculated as a percentage of the value of the construction works specified in each construction contract.

Owners' equity

Capital is recorded according to the actual amounts invested by owners.

The Corporation's profit after tax is allocated for dividends to shareholders after being approved by the Shareholders' Council at the Annual General Meeting and setting up funds in accordance with the Corporation's Charter.

Dividends are declared and paid based on the estimated profit achieved. Official dividends are declared and paid in the following fiscal year from undistributed profits, subject to the approval of the Shareholders' Meeting at the Corporation's Annual General Meeting.

Revenue and other income

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Corporation;

(c) Identify the completed work as at the Balance Sheet date; and

(d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the conditions below:

- The significant risks and reward of ownership of the goods have been transferred to the buyer;
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The Corporation has obtained, or will obtain, economic benefits from the sale of goods;
- Costs related to transactions can be determined.

Construction contracts

Revenue and expenses from construction activities of the Corporation are recognized according to the accounting policies of the Corporation regarding construction contracts. Revenue and expenses of construction contracts are recognized under the following circumstances:

(i) For construction contracts stipulating that the Corporation is paid according to the value of the volume performed, when the results of executing a construction contract are reliably determined and confirmed by the customer, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice.

(ii) When the results of executing a contract cannot be reliably estimated, and if there is a possibility for the Corporation to recover the costs incurred for the contract, then the contract revenue

recognized is limited to the costs incurred that are likely to be recoverable. In such cases, no profit is recognized, even if the total costs of performing the contract may exceed the total revenue of the contract.

Interest income, dividends and profits received and other income

The revenue is recognized when the Corporation can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold including the cost of products, goods, services, production cost of construction products sold during the year is recorded corresponding to revenue of the year. For direct materials costs exceeding normal levels, labor costs, and fixed general production costs not allocated to inventory values, they are recorded directly into the cost of goods sold (after deducting any reimbursements, if applicable), even if the products or goods have not been identified as consumed.

Current corporate income tax expense

Corporate income tax expense (or corporate income tax income): is total current and deferred corporate income tax expenses (or total current and deferred tax) in determining profit or loss for the reporting year of the Corporation and its subsidiaries.

Current income tax expense: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. The current applicable corporate income tax rate is 20%.

Deferred corporate income tax expense: is corporate income tax payable in the future arising from: recognising deferred corporate income tax payable during the year; reversing deferred tax assets recognised in previous periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The determination of the Corporation and its Subsidiaries' income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Corporation by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors confirms that the Corporation mainly operates in business segments of construction, production of cement, clinker, and industrial concrete in a single geographical segment - Vietnam. Therefore, the Board of General Directors will prepare the segment report by business segments.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE SEPARATE BALANCE SHEET

5.1 Cash and cash equivalents

	30/9/2026 VND	01/01/2026 VND
Cash on hand	6.972.598.594	4.271.282.169
Demand deposits	183.871.733.120	204.861.175.569
Cash equivalents	12.503.942.559	11.058.045.715
Total	**203.348.274.273**	**220.190.503.453**

5.2 Financial investments

a) Trading securities

Unit: VND

	30/09/2026 (VND)				01/01/2026 (VND)			
	Amount	Original cost	Fair value	Provision	Amount	Original cost	Fair value	Provision
Bac Lieu Electrical Engineering Joint Stock Company	1.000	108.000.000	(*)	-	1.000	108.000.000	(*)	-
Dung Quat Centrifugal Concrete Joint Stock Company	47.600	476.000.000	(*)	(476.000.000)	47.600	476.000.000	(*)	(476.000.000)
Total		**584.000.000**		**(476.000.000)**		**584.000.000**		**(476.000.000)**

(*) As of the reporting date, the Corporation has not determined the fair value of investments for disclosure in the Interim Consolidated Financial Statements because there are no market-listed prices, and the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises currently do not provide guidance on determining the fair value of such investments.

b) **Investments held to maturity**

	30/09/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term	31.434.382.423	27.566.517.488	(3.867.864.935)	32.051.276.705	28.183.411.770	(3.867.864.935)
Term deposits	*27.217.118.510*	*27.217.118.510*	-	*28.019.311.868*	*28.019.311.868*	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch	8.605.864.433	8.605.864.433	-	8.605.864.433	8.605.864.433	-
Military Commercial Joint Stock Bank – District 5	8.000.000.000	8.000.000.000	-	-	-	-
Joint Stock Commercial Bank for Foreign Trade of	1.411.608.287	1.411.608.287	-	-	-	-
Saigon – Hanoi Commercial Joint Stock Bank	5.338.699.991	5.338.699.991	-	16.058.032.640	16.058.032.640	-
Other banks	3.860.945.799	3.860.945.799	-	3.355.414.795	3.355.414.795	-
Accrued interest on term deposits	*349.398.978*	*349.398.978*	-	*164.099.902*	*164.099.902*	-
Accrued interest from banks	349.398.978	349.398.978	-	164.099.902	164.099.902	-
Borrowings	*3.867.864.935*	-	*(3.867.864.935)*	*3.867.864.935*	-	*(3.867.864.935)*
Vinaincon Centrifugal Concrete Joint Stock Company	2.931.804.810	-	(2.931.804.810)	2.931.804.810	-	(2.931.804.810)
Company – Interest expense	936.060.125	-	(936.060.125)	936.060.125	-	(936.060.125)
Long-term	**3.032.917.808**	**3.032.917.808**	-	-	-	-
Borrowings	*3.032.917.808*	*3.032.917.808*	-	-	-	-
D.N.T Construction Trading Services Company Limited	3.000.000.000	3.000.000.000	-	-	-	-
Others	32.917.808	32.917.808	-	-	-	-
Total	34.467.300.231	30.599.435.296	(3.867.864.935)	32.051.276.705	28.183.411.770	(3.867.864.935)

5.3 Short-term receivables of customers

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Thai Nguyen Iron And Steel Joint Stock Corporation - TISCO	27.191.055.200	(27.191.055.200)	27.191.055.200	(27.191.055.200)
Archi Reenco Hoa Binh Joint Stock Company	8.583.277.503	(3.213.239.321)	10.710.797.737	(3.213.239.321)
Bac Lieu Mechanical - Electrica Construction Joint Stock Company	23.869.731.625	(1.650.759.704)	25.197.264.785	(432.930.656)
Saigon Branch - Trung Nam Construction and Installation Joint Stock Company	33.388.424.690	-	38.599.030.318	-
Central Power Grid Project Management Board	40.643.755.910	-	40.339.123.515	-
Southern Vietnam Power Projects Management Board - Branch of National Power Transmission Corporation	228.015.112.108	-	42.214.446.643	-
Central Vietnam Power Projects Management Board - Branch of National Power Transmission Corporation	15.614.608.368	-	16.548.874.180	-
Ho Chi Minh City Electric Power Trading Investment Corporation	4.673.591.871	-	22.737.968.136	-
PQ Hai Quoc Joint Stock Company	16.185.814.203	-	45.180.735.650	-
An Phuoc Joint Stock Company	26.841.281.410	-	27.180.380.462	-
Southern Power Corporation - Co., Ltd.	11.852.752.193	-	11.852.752.193	-
Dong Anh Real Estate Investment Joint Stock Company	8.473.127.020	-	8.473.127.020	-
Others	801.339.362.402	(126.965.139.737)	781.679.320.438	(119.903.346.056)
Total	**1.246.671.894.503**	**(159.020.193.962)**	**1.097.904.876.277**	**(150.740.571.233)**

5.4 Short-term prepayments to suppliers

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Construction Steel Structure Joint Stock Company-Comess	10.114.350.556	(8.485.617.811)	10.114.350.556	(8.485.617.811)
Vinaincon Centrifugal Concrete Joint Stock Company	4.712.579.331	(4.712.579.331)	4.712.579.331	(4.712.579.331)
Dong Anh Construction Investment JSC	3.022.433.220	-	3.022.433.220	-
Construction Joint Stock Company 203	4.102.173.574	(4.102.173.574)	4.102.173.574	(4.102.173.574)
Dac Dao Construction Joint Stock Company	8.396.918.859	-	12.165.533.227	-
TDH15 Joint Stock Company	6.952.892.061	-	11.835.369.399	-
Branch 2 - Energy Joint Stock Company	1.036.261.195	-	1.036.261.195	-
Huu Duy KG Power Construction Company Limited	6.291.002.817	-	18.479.772.139	-
Trung Nam Joint Stock Company	18.854.087.680	-	17.854.087.680	-
Quoc Dung Construction E-commerce Co., Ltd.	-	-	13.284.514.970	-
Others	233.771.032.157	(11.746.623.232)	222.673.880.182	(12.135.418.705)
Total	**297.253.731.450**	**(29.046.993.948)**	**319.280.955.473**	**(29.435.789.421)**

5.5 Other receivables

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
a) Short- term	*233.725.173.491*	*(24.209.423.859)*	*202.151.083.436*	*(24.209.423.859)*
Advances	110.044.181.182	(6.618.324.536)	97.397.180.312	(6.618.324.536)
Deposit	19.645.067.052	-	8.858.621.249	-
Other receivables	104.035.925.257	(17.591.099.323)	95.895.281.875	(17.591.099.323)
Settlement of investment costs for basic construction of cement plant	*20.754.467.827*	-	*20.754.467.827*	-
Ground clearance compensation	*6.090.362.731*	-	*3.164.937.878*	-
Receivables from subsidiary teams - Construction and Industrial production Joint Stock Company	*15.085.155.583*	*(4.138.467.330)*	*15.085.155.583*	*(4.138.467.330)*
Others	*62.105.939.116*	*(13.452.631.993)*	*56.890.720.587*	*(13.452.631.993)*
b) Long term	*9.691.075.289*	-	*9.721.075.289*	-
Deposit	9.691.075.289	-	9.721.075.289	-
Total (a+b)	**243.416.248.780**	**(24.209.423.859)**	**211.872.158.725**	**(24.209.423.859)**

5.6 Short-term allowances for doubtful debts

	30/09/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Total value of receivables, loans that are overdue or not pass due but hardly recoverable	239.913.118.497	31.636.848.432	233.346.478.459	32.961.035.650
Total:	**239.913.118.497**	**31.636.848.432**	**233.346.478.459**	**32.961.035.650**

	30/09/2026 (VND)		01/01/2026 (VND)	
Details of provision for bad debts	Original value	Provision	Original value	Provision
Thai Nguyen Iron and Steel JSC-TISCO	27.191.055.200	(27.191.055.200)	27.191.055.200	(27.191.055.200)
Construction JSC No.203	4.102.173.574	(4.102.173.574)	4.102.173.574	(4.102.173.574)
Dong Anh Construction Investment JSC	3.022.433.220	(3.022.433.220)	3.022.433.220	(3.022.433.220)
Lavimont Vietnam Co,.Ltd	2.778.463.119	(2.778.463.119)	2.778.463.119	(2.778.463.119)
Vietnam LEPRO Construction and Trading JSC	2.250.182.909	(2.250.182.909)	2.250.182.909	(2.250.182.909)
Hoang Son Industrial Co., Ltd	8.899.267.173	(8.899.267.173)	8.899.267.173	(8.899.267.173)
Thai Binh Steel Joint Stock Company	2.564.880.468	(2.564.880.468)	2.564.880.468	(2.564.880.468)
Chemical Construction and Installation Mechanical Joint Stock Company	13.844.892.847	(11.230.081.846)	13.844.892.847	(11.230.081.846)
Archi Reenco Hoa Binh - Lam Son Joint Stock Company	10.710.797.737	(3.213.239.321)	10.710.797.737	(3.213.239.321)
High-tech Concrete Investment Joint Stock Company	19.710.773.864	(19.710.773.864)	19.710.773.864	(19.710.773.864)
SG Building Materials Co., Ltd	11.407.602.549	(11.407.602.549)	11.407.602.549	(11.407.602.549)
Vinaincon Centrifugal Concrete JSC	7.524.228.415	(7.524.228.415)	7.524.228.415	(7.524.228.415)
Vinacomin Machine Manufacturing Joint Stock Company	5.436.575.194	(5.436.575.194)	5.436.575.194	(5.436.575.194)
Others	120.469.792.228	(98.945.313.213)	113.903.152.190	(91.054.485.957)
Total	**239.913.118.497**	**(208.276.270.065)**	**233.346.478.459**	**(200.385.442.809)**

5.7 Inventories

	30/09/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	241.908.681.350	(313.403.692)	167.882.721.901	(313.403.692)
Tools and supplies	4.898.692.439	-	3.911.481.727	-
Work in progress	783.987.781.795	(12.556.123.827)	654.135.767.632	(12.556.123.827)
Finished goods	94.436.863.821	(46.590.588)	107.274.679.268	(46.590.588)
Real estate inventory	5.884.645.523	-	17.673.656.340	-
Goods sent for sale on consignment	85.780.732.304	-	33.616.428.866	-
Total	**1.216.897.397.232**	**(12.916.118.107)**	**984.494.735.734**	**(12.916.118.107)**

Details of unfinished production and business expenses:	30/09/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Thai Nguyen Iron and Steel Project – Phase 2	29.787.181.654	(11.829.205.869)	29.787.181.654	(11.829.205.869)
K2 My Dinh Project	16.679.707.662	-	17.650.161.282	-
Lam Son Premium Eco-Tourism Urban Area	-	-	2.878.040.325	-
Hiep Phuoc LNG Gas Power Plant	29.162.879.283	-	28.341.855.256	-
220KV Underground Cable EPC Project – Nhon Trach 4 500kV Transmission Line Branching to Phu My – Nha Be	11.961.849.755	-	10.806.044.107	-
110kV Phu Quoc – South Phu Quoc Transmission	-	-	6.748.755.998	-
KN Cam Ranh – Phase 21, Phase 22	6.382.935.176	-	2.388.689.406	-
220kV Bao Loc – Song May Transmission Line, Circuit 2 (GT15) (Contract No. 3062)	10.207.718.194	-	10.654.461.074	-
Hai Hau 220kV Substation (Contract No. 2312) (GT16)	12.499.392.138	-	29.742.094.840	-
Nho Quan Phu Ly Thuong Tin Transmission Line, Package 27	17.997.121.443	-	31.169.455.356	-
Medium-voltage line construction – TT09 Project	7.215.106.048	-	18.369.176.831	-
500kV Monsoon – Thach My Transmission Line	-	-	29.784.543.000	-
KN Cam Ranh – 432 Units – Maroc	21.777.331.598	-	20.156.303.929	-
Metro Project No. 2 Ben Thanh - Tham Luong	37.933.500.062	-	20.282.663.147	-
Others	20.151.259.722	-	11.465.692.380	-
	562.231.799.060	(726.917.958)	383.910.649.047	(726.917.958)
Total	**783.987.781.795**	**(12.556.123.827)**	**654.135.767.632**	**(12.556.123.827)**

5.8 Deferred expenses

	30/09/2026 VND	01/01/2026 VND
a) Short- term	**4.960.954.561**	**3.681.242.960**
Tools and supplies	1.861.664.294	1.020.290.140
Costs of repair and renovation	93.529.841	1.434.938.007
Expenses awaiting allocation	2.098.048.821	1.226.014.813
Others	907.711.605	-
b) Long term	**133.940.638.491**	**142.273.936.137**
Value of geographical location advantages and land use rights, land rents and ground clearance costs	92.132.806.869	92.612.538.993
Mining rights	8.625.957.127	9.410.135.047
Fixed assets major repairs expenses	5.999.382.895	7.992.756.137
Tools and supplies	3.681.854.703	6.368.683.257
Others	23.500.636.897	25.889.822.703
Total	**138.901.593.052**	**145.955.179.097**

5.9 Tangible fixed assets

Unit: VND

	Buildings and structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
COST						
As at 01/01/2026	**1.308.967.930.649**	**3.147.638.853.622**	**134.426.842.400**	**5.242.212.009**	**20.493.721.596**	**4.616.769.560.276**
Purchase	1.712.663.184	15.202.178.050	1.575.804.458	273.713.108	-	18.764.358.800
Investment in capital construction	12.378.776.505	2.529.088.811	-	-	-	14.907.865.316
Other increase	-	-	-	-	847.625.190	847.625.190
Disposal	-	(5.746.218.673)	(383.153.500)	(35.000.000)	-	(6.164.372.173)
As at 30/09/2026	**1.323.059.370.338**	**3.159.623.901.810**	**135.619.493.358**	**5.480.925.117**	**21.341.346.786**	**4.645.125.037.409**
ACCUMULATED	-					
As at 01/01/2026	**814.285.766.637**	**2.102.706.998.296**	**122.260.754.386**	**3.591.885.354**	**20.037.219.656**	**3.062.882.624.329**
Depreciation	40.382.796.856	121.900.845.795	3.194.620.436	209.591.327	524.387.369	166.212.241.783
Disposal	-	(5.746.218.673)	(383.153.500)	(35.000.000)	-	(6.164.372.173)
Other decrease	-	(411.897.114)	-	411.897.114	-	-
As at 30/09/2026	**854.668.563.493**	**2.218.449.728.304**	**125.072.221.322**	**4.178.373.795**	**20.561.607.025**	**3.222.930.493.939**
NET BOOK VALUE	-					
As at 01/01/2026	**494.682.164.012**	**1.044.931.855.326**	**12.166.088.014**	**1.650.326.655**	**456.501.940**	**1.553.886.935.947**
As at 30/09/2026	**468.390.806.845**	**941.174.173.506**	**10.547.272.036**	**1.302.551.322**	**779.739.761**	**1.422.194.543.470**

5.10 Finance lease fixed assets

Unit: VND

	Machinery, equipment	Total
COST		
As at 01/01/2026	**13.239.442.314**	**13.239.442.314**
Finance lease in year	-	-
Acquisition of financial leased assets in the year	-	-
As at 30/09/2026	**13.239.442.314**	**13.239.442.314**
ACCUMULATED DEPRECIATION		
As at 01/01/2026	**1.288.264.014**	**1.288.264.014**
Depreciation	1.125.942.507	1.125.942.507
As at 30/09/2026	**2.414.206.521**	**2.414.206.521**
NET BOOK VALUE		
As at 01/01/2026	**11.951.178.300**	**11.951.178.300**
As at 30/09/2026	**10.825.235.793**	**10.825.235.793**

5.11 Intangible fixed assets

Unit: VND

	Management software	Copyrights, patents	Land use rights	Others	Total
COST					
As at 01/01/2026	2.381.463.057	116.947.269	11.339.187.306	1.857.090.811	15.694.688.443
Other increase	797.500.000	-	-	-	797.500.000
As at 30/9/2026	3.178.963.057	116.947.269	11.339.187.306	1.857.090.811	16.492.188.443
ACCUMULATED AMORTIZATION					
As at 01/01/2026	2.046.218.119	116.947.269	2.070.465.167	1.846.855.066	6.080.485.621
Amortization	105.725.352	-	37.699.170	7.575.003	150.999.525
As at 30/9/2026	2.151.943.471	116.947.269	2.108.164.337	1.854.430.069	6.231.485.146
NET BOOK VALUE					
As at 01/01/2026	335.244.938	-	9.268.722.139	10.235.745	9.614.202.822
As at 30/9/2026	1.027.019.586	-	9.231.022.969	2.660.742	10.260.703.297

5.12 Investment property

Unit: VND

Items	01/01/2026	Increase	Decrease	30/09/2026
History cost	1.000.000.000	-	-	1.000.000.000
- Right to use land	1.000.000.000	-	-	1.000.000.000
Accumulated depreciatio	-	-	-	-
- Right to use land	-	-	-	-
Net book value	1.000.000.000	-	-	1.000.000.000
- Right to use land	1.000.000.000	-	-	1.000.000.000

Investment property is the value of land use rights in Long An under Certificate of Land Use Rights No. W536073 issued by the People's Committee of Long An Province on April 29, 2003. These land use rights are held by the subsidiary, Thu Duc Centrifugal Concrete Joint Stock Company, for the purpose of awaiting higher price to sell.

5.13 Construction in progress

Unit: VND

	30/09/2026 VND	01/01/2026 VND
Mining Project (Lao Cai)	5.102.917.666	5.102.917.666
Office and canteen projects	2.850.892.927	2.707.865.237
Others	1.874.222.449	2.639.239.572
Total	**9.828.033.042**	**10.450.022.475**

5.14 Long-term financial investments

a) Investments in Associates

Unit: VND

	Rate		30/09/2026 (VND)		01/01/2026 (VND)	
	Ownership ratio	Voting Ratio	Book value	Original cost	Book value	Original cost
Direct investment of the parent company			**62.004.219.509**	**70.263.592.152**	**62.004.219.509**	**70.263.592.152**
Vinaincon Engineering Design and Construction JSC	20,70%	20,70%	10.552.374.700	6.208.620.000	10.552.374.700	6.208.620.000
Industrial Construction and Investment JSC	36,00%	36,00%	17.891.788.273	14.300.768.318	17.891.788.273	14.300.768.318
Quang Son Limestone Exploitation JSC	25,00%	25,00%	2.840.191.144	2.730.001.416	2.840.191.144	2.730.001.416
Vinaincon Energy Investment JSC	41,18%	41,18%	1.172.739.993	742.806.389	1.172.739.993	742.806.389
Vinaincon Centrifugal Concrete JSC	20,00%	20,00%	-	24.010.131.008	-	24.010.131.008
Vinaincon Mechanical Construction JSC	27,99%	27,99%	4.819.350.899	2.428.000.000	4.819.350.899	2.428.000.000
Hong Nam Mechanical JSC	27,37%	27,37%	7.088.433.751	6.634.922.757	7.088.433.751	6.634.922.757
Construction & Mechanical Steel Structure JSC	23,11%	23,11%	17.639.340.749	13.208.342.264	17.639.340.749	13.208.342.264
Indirect investment through companies with dominant control			**12.054.764.854**	**17.260.060.576**	**12.054.764.854**	**17.260.060.576**
Khanh Hoa Electric Centrifugal Concrete JSC			3.995.576.209	3.900.000.000	3.995.576.209	3.900.000.000
Bich Viet Mechanical Joint Stock Company			1.227.123.276	2.059.135.576	1.227.123.276	2.059.135.576
Electrical Construction And Construction JSC 4			5.000.000.000	5.000.000.000	5.000.000.000	5.000.000.000
Song Cong Package Joint Stock Company			1.832.065.369	6.300.925.000	1.832.065.369	6.300.925.000
Total			**74.058.984.363**	**87.523.652.728**	**74.058.984.363**	**87.523.652.728**

b) Investment in equity of other entities

Unit: VND

	Rate		30/09/2026 (VND)			01/01/2026 (VND)		
	Ownership ratio	Voting Ratio	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Direct investment of the Parent Company			**26.782.118.675**	**16.063.711.312**	**(10.718.407.363)**	**26.782.118.675**	**16.063.711.312**	**(10.718.407.363)**
Industrial and Civil Designing Consulting JSC	7,48%	7,48%	899.972.230	899.972.230	-	899.972.230	899.972.230	-
Industrial Investment and Production JSC	8,45%	8,45%	4.123.185.470	4.123.185.470	-	4.123.185.470	4.123.185.470	-
Industrial Construction Investment JSC	1,60%	1,60%	10.032.000.000	-	(10.032.000.000)	10.032.000.000	-	(10.032.000.000)
Southern Electric Machines and Construction JSC	8,57%	8,57%	779.612.900	93.205.537	(686.407.363)	779.612.900	93.205.537	(686.407.363)
Vinacomin - Power Holding Corporation	0,08%	0,08%	8.861.055.899	8.861.055.899	-	8.861.055.899	8.861.055.899	-
Thang Long Industrial Construction Trading JSC	10,35%	10,35%	2.086.292.176	2.086.292.176	-	2.086.292.176	2.086.292.176	-
Indirect investment through companies with dominant control			**13.263.870.000**	**12.095.017.541**	**(1.168.852.459)**	**13.263.870.000**	**12.106.459.173**	**(1.157.410.827)**
Southern Construction and Machine Fitting JSC			1.500.000.000	855.190.095	(644.809.905)	1.500.000.000	855.190.095	(644.809.905)
Ho Chi Minh City Housing Development Joint Stock Bank			487.880.000	487.880.000	-	487.880.000	487.880.000	-
Power Construction Joint Stock Company 4 - Hong river			1.500.000.000	1.500.000.000	-	1.500.000.000	1.500.000.000	-
Power Construction Joint Stock Company 4 - Dong Anh			1.350.000.000	825.957.446	(524.042.554)	1.350.000.000	837.399.078	(512.600.922)
4 Central Power Construction and Installation JSC			2.700.000.000	2.700.000.000	-	2.700.000.000	2.700.000.000	-
Duc Giang Industrial Construction and Construction JSC			1.200.000.000	1.200.000.000	-	1.200.000.000	1.200.000.000	-
H36 Investment and Construction Joint Stock Company			1.000.000.000	1.000.000.000	-	1.000.000.000	1.000.000.000	-
Others			3.525.990.000	3.525.990.000	-	3.525.990.000	3.525.990.000	-
Total:			**40.045.988.675**	**28.158.728.853**	**(11.887.259.822)**	**40.045.988.675**	**28.170.170.485**	**(11.875.818.190)**

5.15 Trade payables

	30/9/2026 VND	01/01/2026 VND
a) Short-term	*1.422.787.512.207*	*1.203.920.811.886*
Maksteel Industrial Equipment Joint Stock Company	12.975.925.409	12.975.925.409
Duc Quang Joint Stock Company	8.787.517.419	8.787.517.419
Quang Son Limestone Mining Joint Stock Company	32.984.426.415	32.984.426.415
Song Cong Package Joint Stock Company	14.913.861.696	14.913.861.696
Nam Phuong Import and Export Co., Ltd.	23.795.924.705	23.795.924.705
Seastar Maritime Trading Company Limited	20.926.190.555	20.926.190.555
Hong Quang Import-Export Co., Ltd.	28.542.426.160	28.542.426.160
An Binh An Transport and Investment Services Co., Ltd.	37.194.089.808	37.194.089.808
Ho Chi Minh City Building Materials & Interior Decoration Joint Stock Company	20.806.454.916	19.342.523.520
Electrical Construction And Construction Joint Stock Company 4	23.835.144.351	18.065.127.946
Power Construction Joint Stock Company 4 - Hong river	6.789.175.116	10.845.908.125
Hong Ha International Trade and Construction Investment Joint Stock Company	5.175.395.162	5.675.395.162
Dai Dung Electromechanical Joint Stock Company	-	686.213.207
Others	1.186.060.980.495	969.185.281.759
b) Long- term	*31.754.040.425*	*31.754.040.425*
Tan Viet Bac Mining Company	8.065.077.314	8.065.077.314
Vinashin Precision Mechanical Joint Stock Company	2.183.060.300	2.183.060.300
Vietnam Machine Fitting Corporation - JSC	4.727.048.221	4.727.048.221
Others	16.778.854.590	16.778.854.590
Total	**1.454.541.552.632**	**1.235.674.852.311**

5.16 Prepayments from customers

	30/9/2026 VND	01/01/2026 VND
Hai Linh Company Limited	13.730.278.337	13.730.278.337
Metropolitan Railway Management Board	15.577.493.688	23.754.330.732
Van Thanh Construction Investment Co., Ltd.	17.824.542.249	25.910.704.269
Thuan Phat Mineral Exploitation Investment Co., Ltd	9.763.863.128	13.447.590.785
Southern Power Works Project Management Board	48.703.521.045	103.817.396.565
Northern Power Works Project Management Board	-	4.814.845.734
Management Board of Ho Chi Minh City Urban Infrastructure Construction Investment Project	22.571.285.844	49.289.040.000
PHU QUOC CIVIL CONSTRUCTION CO., LTD	47.870.144.311	5.245.499.317
Mai Tien Thanh Company Limited	6.768.547.498	6.768.547.498
Quy An Civil Construction Co.,Ltd	-	8.449.231.500
Nhat Nam Civil Construction Co., Ltd	22.175.760.476	-
Others	376.600.872.507	223.207.902.414
Total	**581.586.309.083**	**478.435.367.151**

5.17 Dividends and profits payable

	30/09/2026 VND	01/01/2026 VND
Dividends and profit payables	10.953.151.788	3.326.332.255
Total	**10.268.185.788**	**3.326.332.255**

5.18 Taxes and receivables, payables to the State Budget

Unit: VND

a) Tax receivables	01/01/2026 Receivables	Amount in year Additions	Paid	30/09/2026 Receivables
Value added tax	3.283.020.823	1.005.801.133	2.144.142.330	4.421.362.020
Corporation income tax	1.043.290.670	-	-	1.043.290.670
Personal income tax	321.648.113	114.945.345	201.166.026	407.868.794
Foreign Contractor Tax	504.386.015	-	-	504.386.015
Fee, charges and other receivables	1.154.821	-	1.000.000	2.154.821
Total	**5.153.500.442**	**1.120.746.478**	**2.346.308.356**	**6.379.062.320**

b) Tax payables	01/01/2026 Payables	Amount in year Additions	Paid	30/09/2026 Payables
Value added tax	37.348.893.035	19.087.953.002	23.253.004.942	33.183.841.095
VAT on imports	-	1.338.540.933	1.338.540.933	-
Corporation income tax	8.712.161.971	15.367.011.777	8.511.290.639	15.567.883.109
Personal income tax	1.199.150.455	4.816.172.990	4.529.154.196	1.486.169.249
Natural resource tax	2.759.043.419	1.405.620.330	810.410.966	3.354.252.783
Land tax, Land rental charges	45.963.625.719	18.761.669.059	17.916.740.239	46.808.554.539
Taxes paid abroad	880.199.976	-	-	880.199.976
Environment Tax	605.245.109	467.166.620	623.503.480	448.908.249
Foreign Contractor Tax	23.793.571.275	-	-	23.793.571.275
Taxes, fee, charges and other payables	51.737.225.979	935.249.067	78.194.773	52.594.280.273
Total	**172.999.116.938**	**67.792.143.475**	**62.673.599.865**	**178.117.660.548**

5.19 Short-term accrued expenses

	30/09/2026 VND	01/01/2026 VND
Interest expenses payable	20.113.686.272	5.428.511.213
Late payment interest payable	19.517.291.927	19.506.692.014
Accrued construction contract expenses	94.485.818.964	111.357.525.141
Land rent	3.492.054.545	3.492.054.545
Others	5.168.724.039	58.501.986.683
Total	**142.777.575.747**	**198.286.769.596**

5.20 Deferred revenues

	30/09/2026 VND	01/01/2026 VND
a) Short- term	**1.053.319.303**	**917.462.680**
Unearned revenue from real estateleasing and other services	1.053.319.303	917.462.680
b) Long term	**26.020.442.570**	**26.382.913.432**
Unearned revenue from construction contracts and goods	26.020.442.570	26.382.913.432
Total	**27.073.761.873**	**27.300.376.112**

5.21 Other payables

	30/09/2026 VND	01/01/2026 VND
a) Short- term	**136.406.865.111**	**132.576.166.526**
Surplus assets awaiting for resolution	4.528.540.693	4.528.540.693
Trade Union fees	6.965.498.120	6.738.579.441
Social insurance, Health insurance, Unemployment insurance	21.584.232.417	16.923.553.571
Short-term deposits received	220.000.000	220.000.000
Other payables	103.108.593.881	104.165.492.821
Loans payable to employees	*3.422.264.548*	*3.422.264.548*
A Chau Real Estate Joint Stock Company	*8.860.000.000*	*8.860.000.000*
Late payment to the government budget	*5.668.076.108*	*4.620.305.579*
Compensation for relocation and clearance	-	*100.000.000*
Others	*85.158.253.225*	*87.162.922.694*
b) Long term	**64.770.225.442**	**64.665.196.815**
Long-term deposits received	1.589.880.775	1.484.852.148
Land use rights value (i)	49.779.124.667	49.779.124.667
Land use rights payable under the equitization plan (ii)	13.401.220.000	13.401.220.000
Total	**201.177.090.553**	**197.241.363.341**

(i) The land use rights of the subsidiary – Electric Construction One-Member Limited Liability Company No. 2, which are currently managed and utilized, were recognized in determining the enterprise value for the equitization of Vietnam Construction and Industrial Corporation (Note 5.8).

(ii) The land use rights at No. 5 Lang Ha, Hanoi, are payable under the equitization plan (Note 5.8).

5.22 Borrowings and finance lease liabilities

a) Short-term loans and finance lease liabilities	30/09/2026 (VND)		Movement during the year		01/01/2026 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Joint Stock Commercial Bank for Investment and Development of Vietnam	501.479.591.353	501.479.591.353	401.933.974.096	396.810.380.417	496.355.997.674	496.355.997.674
Vietnam Joint Stock Commercial Bank for Industry and Trade	124.986.251.483	124.986.251.483	307.378.485.381	289.773.243.586	107.381.009.688	107.381.009.688
Military Commercial Joint Stock Bank	51.464.392.049	51.464.392.049	154.767.277.625	130.441.530.151	27.138.644.575	27.138.644.575
Joint Stock Commercial Bank for Foreign Trade of Vietnam	71.393.190.539	71.393.190.539	120.464.442.540	120.040.024.263	70.968.772.262	70.968.772.262
Tien Phong Commercial Joint Stock Bank	16.352.078.662	16.352.078.662	44.253.435.278	41.082.440.037	13.181.083.421	13.181.083.421
VIB Commercial Joint Stock Bank - Saigon Branch	-	-	1.274.338.464	1.274.338.464	-	-
Vietnam Technological and Commercial Joint Stock Bank	60.152.542.296	60.152.542.296	47.351.585.714	45.994.471.897	58.795.428.479	58.795.428.479
An Binh Joint Stock Commercial Bank	1.000.000.000	1.000.000.000	6.320.198.125	8.861.573.969	3.541.375.844	3.541.375.844
Vietnam Bank for Agriculture and Rural Development	21.553.130.138	21.553.130.138	25.474.921.648	3.921.791.510	-	-
National Bank (NCB) - Binh Duong Branch	76.586.582.474	76.586.582.474	76.586.582.474	-	-	-
Borrowing from other organizations and individuals	54.883.133.012	54.883.133.012	23.228.036.000	21.392.999.998	53.048.097.010	53.048.097.010
Long-term debt due to pay	1.466.853.741	1.466.853.741	666.000.000	4.046.112.013	4.846.965.754	4.846.965.754
Total	**981.317.745.747**	**981.317.745.747**	**1.209.699.277.345**	**1.063.638.906.305**	**835.257.374.707**	**835.257.374.707**

b) Long-term borrowings	30/09/2026 (VND)		Movement during the year		01/01/2026 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Joint Stock Commercial Bank for Investment and Development of Vietnam- An Giang Branch	389.827.000	389.827.000	-	666.000.000	1.055.827.000	1.055.827.000
Bac Kan - Thai Nguyen Regional Development Bank	1.384.554.923.783	1.384.554.923.783	42.414.773.165	-	1.342.140.150.618	1.342.140.150.618
Ministry of Finance	2.667.226.794.717	2.667.226.794.717	100.828.571.615	-	2.566.398.223.102	2.566.398.223.102
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1.583.630.572	1.583.630.572	-	-	1.583.630.572	1.583.630.572
Sacombank -Leasing company limited	321.812.500	321.812.500	-	-	321.812.500	321.812.500
Chailease international leasing company limited	5.195.984.780	5.195.984.780	-	61.999.998	5.257.984.778	5.257.984.778
Total	**4.059.272.973.352**	**4.059.272.973.352**	**143.243.344.780**	**727.999.998**	**3.916.757.628.570**	**3.916.757.628.570**

5.23 Provisions for payables

	30/09/2026 VND	01/01/2026 VND
a) Short- term	**17.285.617.195**	**15.752.964.825**
Provision for warranty of works and products	17.285.617.195	15.752.964.825
b) Long term	**34.021.585.541**	**35.704.986.507**
Provision for warranty of works and products	27.595.775.259	29.442.595.614
Chi phí dự phòng khác	6.425.810.282	6.262.390.893
Total	**51.307.202.736**	**51.457.951.332**

5.24 Owners' equity

a) Changes of owners' equity

Unit: VND

	Share capital	Exchange rate difference	Development and Investment Fund	Retained profits	Non-controlling shareholder interests	Total
As at 01/01/2025	550.000.000.000	(17.718.180)	68.827.404.299	(2.945.035.828.847)	221.612.628.475	(2.104.613.514.253)
Profit, loss in year	-	-	-	(641.628.689.737)	19.600.366.573	(622.028.323.164)
Appropriation to development and investment funds	-	-	2.969.164.121	(2.969.164.121)	-	-
Bonus and welfare fund , Executive Board Bonus	-	-	-	(9.570.677.543)	(4.383.878.991)	(13.954.556.534)
Dividends	-	-	-	-	(11.775.638.000)	(11.775.638.000)
Others	-	(78.431.172)	-	836.181.309	-	757.750.137
As at 31/12/2025	550.000.000.000	(96.149.352)	71.796.568.420	(3.598.368.178.939)	225.053.478.057	(2.751.614.281.814)
	-	-	-	-	-	-
As at 01/01/2026	550.000.000.000	(96.149.352)	71.796.568.420	(3.598.368.178.939)	225.053.478.057	(2.751.614.281.814)
	-	-	-	-	-	-
Profit, loss in year	-	-	-	(327.563.916.918)	34.887.603.364	(292.676.313.554)
Appropriation to development and investment funds	-	-	1.843.398.020	(1.843.398.020)	-	-
Bonus and welfare fund, Executive Board Bonus	-	-	-	(7.165.005.796)	(3.364.319.294)	(10.529.325.090)
Dividends	-	-	-	-	(9.159.383.034)	(9.159.383.034)
Others	-	-	-	1.304.358.537	(2.155.677.168)	(851.318.631)
As at 30/09/2026	550.000.000.000	(96.149.352)	73.639.966.440	(3.933.636.141.136)	245.261.701.925	(3.064.830.622.123)

(i): The Corporation and its subsidiaries distribute profits according to the Resolution of the 2025 Annual General Meeting of Shareholders.

b) Details of owners' equity

	30/09/2026 VND	01/01/2026 VND
State Capital Investment Corporation	455.125.000.000	455.125.000.000
Other shareholders	94.875.000.000	94.875.000.000
Total	**550.000.000.000**	**550.000.000.000**

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

	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Shareholders' capital	-	-
- Opening balance	550.000.000.000	550.000.000.000
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	550.000.000.000	550.000.000.000
Dividend distribution	-	-

d) Shares

	30/09/2026 Shares	01/01/2026 Shares
Quantity of registered shares	55.000.000	55.000.000
Quantity of issued shares	55.000.000	55.000.000
- Common shares	*55.000.000*	*55.000.000*
- Preferred share	-	-
Purchased shares (treasury shares)	-	-
- Common shares	-	-
- Preferred share	-	-
Outstanding shares	55.000.000	55.000.000
- Common shares	*55.000.000*	*55.000.000*
- Preferred share	-	-

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

6 ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales and services rendered

	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Revenue of construction and installation, design consultancy	319.816.311.741	507.150.944.558
Revenue from sales of goods	732.159.222.254	417.908.302.691
Others	5.899.968.303	2.083.751.209
Total	**1.057.875.502.298**	**927.142.998.458**
Construction and installation revenue deductions	-	1.713.568.563
Net revenues from sales and services	-	-
Revenue of construction and installation, design consultancy	319.816.311.741	507.150.944.558
Revenue from sales of goods	732.159.222.254	416.194.734.128
Others	5.899.968.303	2.083.751.209
Total net revenues from sales and services	**1.057.875.502.298**	**925.429.429.895**

6.2 Cost of goods sold

	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Cost of construction and installation activities, design consultancy	305.165.022.451	863.975.061.916
Cost of goods and finished products	705.769.683.736	61.391.185.257
Others	272.907.461	498.323.526
Total	**1.011.207.613.648**	**925.864.570.699**

6.3 Financial income

	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Interest income from deposits	8.317.915.015	676.666.765
Dividends received	884.450.000	-
Foreign exchange gains	234.402.324	-
Total	**9.436.767.339**	**676.666.765**

6.4 Financial expenses

	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Borrowing costs	75.239.557.398	50.207.170.597
Foreign exchange losses	71.984.452	399.634.986
Total	**75.311.541.850**	**50.606.805.583**

6.5 Selling expenses and General and administrative expenses

a) Selling expenses	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Employee expenses	3.275.030.246	4.079.664.658
Materials expenses	836.308.543	670.735.170
Amortization and Depreciation expenses	1.055.524	3.166.668
Warranty expense	5.349.269.945	936.500.097
Reversal of warranty expense	(1.848.189.948)	-
Outsourcing expenses	398.747.601	159.378.619
Other cash expense	934.184.642	969.614.330
Total	**8.946.406.553**	**6.819.059.542**

b) General and administration expenses	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Employee expenses	35.142.971.451	29.849.412.089
Materials expenses ,Office supplies	448.422.739	419.604.378
Amortization and Depreciation expenses	1.449.268.964	1.080.024.048
Taxes, fees and charges	1.168.208.231	1.426.410.166
Allowances for doubtful debts expense	405.240.646	-
Reversal of allowances for doubtful debts	-	1.385.747.080
Outsourcing expenses	9.561.382.124	7.610.191.270
Other cash expense	7.689.080.967	7.948.241.063
Total	**55.864.575.122**	**49.719.630.094**

6.6 Other income/ Other expense

	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Other income		
Excess goods during inventory	-	5.991.219.055
Revenue from profit sharing of business cooperation	158.000.000	632.000.000
Financial support of GS VN Company	-	2.826.185.952
Gains from compensation,fine, pelnaty received	-	186.162.440
Leasing property, warehousing, premises, offices	2.917.631.482	4.080.411.586
Others	1.337.603.921	1.250.622.319
Total	**4.413.235.403**	**14.966.601.352**
Other expenses		
Penalties fees	1.239.405.227	592.356.792
Late payment in Budget	605.104.195	3.990.312.675
Selling expense of tools and fixed assets	-	2.167.368.192
Cost of leasing property, warehousing, premises	685.847.596	11.272.635
Others	600.976.455	507.197.935
Total	**3.131.333.473**	**7.268.508.229**
Net other income and expenses	**1.281.901.930**	**7.698.093.123**

6.7 Current and deferred corporate income tax expenses

	Quarter III of Year 2026 VND	Quarter III of Year 2025 VND
Current corporate income tax expense	6.937.246.781	1.755.111.879
Deferred corporate income tax expenses	-	1.622.237.036
Total	**6.937.246.781**	**3.377.348.915**

Hanoi, 29th October 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bich Hanh	Dang Quang Cuong	Do Chi Nguyen