

No.: 03/2026/CBTT

HCMC, January 30, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Easterns AHP Minerals Joint Stock Company hereby announces the periodic disclosure of the consolidated financial statements (FS) for the fourth quarter of 2025 to Hanoi Stock Exchange as follows:

1. Company Name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

- Stock Symbol: BMJ

- Address: 112/125, Tan Trinh Hamlet, Phu Giao Commune, Ho Chi Minh City.

- Tel: 0274.3688.126 Fax: 0274.3688.125

- E-mail: ahpminerals2019@gmail.com

2. Details of Information Disclosure:

- Financial Statements for the fourth quarter of 2025

☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units)

☒ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm has issued an opinion other than an unqualified opinion on the financial statements (for the audited financial statements of 2024):

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2024):

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory note required if applicable:

☒ Yes

☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No

This information was disclosed on the company's website on January...30, 2026, at the following link: www.becamexbmj.com.vn/#enter/f/enter.

Attachments:

- Financial Statements for Q4/2025.
- Explanation of Profit Fluctuations for Q4/2025.

EASTERNS AHP MINERALS JSC

Legal representation

GENERAL DIRECTOR



**EASTERNS AHP MINERALS
JOINT STOCK COMPANY**

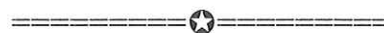


No. 01/CV/QLTC_2026

*"Re: Explanation of profit fluctuation
for Q4 2025"*

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness



Ho Chi Minh City, January 30, 2026

**To: STATE SECURITIES COMMISSION OF VIETNAM
HA NOI STOCK EXCHANGE**

Business name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY.**

Address: 112/125 Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, Vietnam

Business Registration Certificate No.: 3700927878, the 11th amendment registration, dated December 18, 2025.

Main business lines:

Construction of public utility works, including construction of public buildings, technical infrastructure works and irrigation works

Manufacture of concrete and products from cement and gypsum, including manufacture of reinforced concrete pipes of all kinds; manufacture of hot asphalt concrete; manufacture of cement concrete; manufacture of prefabricated components; manufacture of non-fired bricks

Wholesale of other construction materials and installation equipment, including trading of reinforced concrete pipes of all kinds; cement concrete and hot asphalt concrete; prefabricated components; construction materials of all kinds; metal structures and mechanical products

Construction of buildings of all types, including construction of civil and industrial works

Construction of railways and roads, including construction of transportation infrastructure works

Installation of water supply, drainage, heating and air-conditioning systems, including installation of water supply and drainage systems and air-conditioning systems; road freight transport

Rental of machinery, equipment and other tangible goods, including rental of vehicles, machinery and equipment; installation of electrical systems



Machining, metal treatment and coating, including mechanical machining (excluding electroplating and metal coating)

Manufacture of fabricated metal products, including manufacture of metal structures

Site preparation activities, including earth filling and leveling

Other specialized construction activities, including foundation construction; piling; pile driving

Construction of prefabricated components; crane installation services

Stone cutting, shaping and finishing; cutting and finishing of construction stone; other specialized wholesale not elsewhere classified, including trading of industrial chemicals and concrete additives (excluding chemicals listed in Table I under international conventions)

Wholesale of other machinery, equipment and spare parts; wholesale of other household goods, including trading of interior decoration products.

Tax code: **3700927878**

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, guiding the disclosure of information on the securities market.

Based on the business results for the fourth quarter of 2025, Easterns Ahp Minerals Joint Stock Company hereby provides an explanation for the difference in profit after tax for Q4 2025 compared to the same period in 2024 as follows:

Unit: VND

No.	Item	Q4/2025 (VND) (1)	Q4/2024 (VND) (2)	Variance	
				(3)=(1)-(2)	%=(3)/(2)
	FS for the 4th Quarter of 2025				
1	Profit after corporate income tax – Separate Financial Statements	43,192,600,423	11,692,846,666	31,499,753,757	269.39%
2	Profit after corporate income tax – Consolidated Financial Statements	44,958,583,582	11,692,846,666	33,265,736,916	284.50%

Note: The Company acquired shares in Nguyen Viet Real Estate Business and Construction Joint Stock Company (Nguyen Viet Company), representing 88% of its charter capital. As of December 25, 2025, AHP Company officially became the Parent Company of Nguyen Viet Company.

In the fourth quarter of 2025, total revenue decreased compared to the fourth quarter of 2024; however, profit after tax in Q4 2025 increased compared to profit after tax in Q4 2024

due to higher financial income and income from investments, resulting in improved operating results compared to the same period.

The consolidated profit after tax for Q4/2025 increased compared to the same period last year because, as of December 25, 2025, Nguyen Viet Company officially became a subsidiary of AHP Company. Consequently, the comparative figures for the current period are based on the separate financial statements of the parent company for Q4/2024, which were not consolidated.

The above is the explanatory report on the reasons for the variance in profit after tax for the fourth quarter of 2025 compared to the fourth quarter of 2024.

Sincerely!

EASTERNS AHP MINERALS JOINT STOCK
COMPANY

Recipients:

- State Securities Commission of Vietnam
- Ha Noi Stock Exchange
- Archived



Nguyen Minh Chi



EASTERNS AHP MINERALS JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENT

Fourth Quarter for the fiscal year ending December 31, 2025

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CONSOLIDATED BALANCE SHEET
Fourth Quarter for the fiscal year ending December 31, 2025

Form No. B01 – DN

Unit: VND

ITEMS	CODE	NOTES	Dec 31, 2025	Jan 1, 2025
A - CURRENT ASSETS	100		422,295,542,010	514,585,372,124
I. Cash and Cash Equivalents	110	5	39,083,681,456	35,695,563,544
1. Cash	111		39,083,681,456	5,695,563,544
2. Cash equivalents	112		-	30,000,000,000
II. Short-term Receivables	130		70,747,462,974	334,909,311,888
1. Short-term trade receivables	131	6	36,513,829,640	31,789,394,762
2. Short-term advances to suppliers	132	7	9,858,919,403	61,243,436,864
3. Short-term loan receivables	135		-	194,040,000,000
4. Other short-term receivables	136	8	24,995,755,913	48,457,522,244
5. Provision for doubtful short-term receivables	137	11	(621,041,982)	(621,041,982)
III. Inventories	140	10	305,149,852,531	142,510,054,303
1. Inventories	141		305,149,852,531	142,510,054,303
IV. Other Current Assets	150		7,314,545,049	1,470,442,389
1. Short-term prepaid expenses	151	9	2,973,933,195	1,470,442,389
2. Deductible VAT	152		4,339,611,854	-
3. Taxes and other receivables from the State	153		1,000,000	-
B - NON-CURRENT ASSETS	200		1,451,674,280,514	1,131,938,672,748
I. Long-term receivables	210		14,158,044,539	6,340,755,945
1. Other long-term receivables	216	8	14,158,044,539	6,340,755,945
II. Fixed assets	220		178,175,066,141	164,394,341,342
1. Tangible fixed assets	221	13	88,704,709,847	101,969,013,453
- Historical cost	222		158,049,570,512	164,114,363,694
- Accumulated depreciation	223		(69,344,860,665)	(62,145,350,241)
2. Finance lease fixed assets	224	14	89,470,356,294	62,425,327,889
- Historical cost	225		102,674,465,748	67,553,941,214
- Accumulated depreciation	226		(13,204,109,454)	(5,128,613,325)
3. Intangible fixed assets	227	15	-	-
- Historical cost	228		185,000,000	185,000,000
- Accumulated depreciation	229		(185,000,000)	(185,000,000)
III. Investment properties	230	16	8,668,420,969	8,668,420,969
- Historical cost	231		8,668,420,969	8,668,420,969
- Accumulated depreciation	232		-	-
IV. Long-term work-in-progress assets	240		435,235,950,057	-
1. Cost of construction in progress	241		435,235,950,057	-
V. Long-term financial investments	250		777,965,983,159	921,500,000,000
1. Investments in associates	252	12	399,765,983,159	224,000,000,000
2. Investments in other entities	253	12	378,200,000,000	697,500,000,000
VI. Other non-current assets	260		37,470,815,649	31,035,154,492
1. Long-term prepaid expenses	261	9	37,377,799,012	31,035,154,492
2. Deferred income tax assets	262		93,016,637	-
TOTAL ASSETS	270		1,873,969,822,524	1,646,524,044,872

CONSOLIDATED BALANCE SHEET (continued)
Fourth Quarter for the fiscal year ending December 31, 2025

Form No. B01 – DN
Unit: VND
Jan 1, 2025

ITEMS	Code	Notes	Dec 31, 2025	Jan 1, 2025
C - LIABILITIES	300		476,791,963,304	430,566,468,285
I. Current liabilities	310		437,854,579,529	393,403,171,346
1. Short-term trade payables	311	17	28,356,994,971	41,800,266,669
2. Short-term advances from customers	312	20	60,506,208,770	25,095,796,527
3. Taxes and amounts payable to the State	313	18	17,397,411,301	10,522,215,383
4. Payables to employees	314		2,775,222,514	2,488,451,263
5. Short-term accrued expenses	315	21	1,218,908,266	977,593,178
6. Other short-term payables	319	22	769,928,663	492,342,837
7. Short-term borrowings and finance lease obligations	320	19	326,443,717,785	312,022,183,965
8. Bonus and welfare fund	322		386,187,259	4,321,524
II. Non-current liabilities	330		38,937,383,775	37,163,296,939
1. Long-term accrued expenses	333		-	-
2. Long-term borrowings and finance lease obligations	338	19	34,829,149,236	33,286,249,994
3. Provision for long-term liabilities	342	23	4,108,234,539	3,877,046,945
D - OWNER'S EQUITY	400		1,397,177,859,220	1,215,957,576,587
I. Owners' equity	410	24	1,397,177,859,220	1,215,957,576,587
1. Contributed capital	411		1,049,999,780,000	1,049,999,780,000
- Ordinary shares with voting rights	411a		1,049,999,780,000	1,049,999,780,000
2. Share premium	412		(1,370,600,000)	(1,370,600,000)
3. Development investment fund	418		12,926,344,094	12,926,344,094
4. Retained earnings	421		250,110,253,316	154,402,052,493
- Retained earnings accumulated until the end of the previous period	421a		153,673,906,241	105,858,969,042
- Retained earnings for the current period	421b		96,436,347,075	48,543,083,451
5. Non-controlling interests	429		85,512,081,810	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		1,873,969,822,524	1,646,524,044,872

Ho Chi Minh City, January 30, 2026

Preparer

Chief Accountant

Deputy General Director



Ung Thi Mo



Dao Huynh Kim



Nguyễn Minh Chi

CONSOLIDATED INCOME STATEMENT
Fourth Quarter for the fiscal year ending December 31, 2025

Form No. B02 - DN
Unit: VND

ITEMS	Code	Notes	Fourth Quarter	
			Current year	Previous year
1. Revenue from goods sold and services	01	25	92,539,158,386	228,174,201,318
2. Deductions from revenue	02		-	-
3. Net revenue from goods sold and services	10		92,539,158,386	228,174,201,318
4. Cost of goods sold	11	26	56,030,440,460	205,697,676,428
5. Gross profit from goods sold and services	20		36,508,717,926	22,476,524,890
6. Financial income	21	27	27,875,048,559	7,259,666,197
7. Financial expenses	22	28	6,995,215,034	7,225,916,991
Of which: interest expenses	23		6,995,215,034	7,225,916,991
8. Share of profit or loss of joint ventures and associates	24		1,765,983,159	-
9. Selling expenses	25	29	2,357,983,656	4,320,590,233
10. General and administrative expenses	26	29	4,014,155,173	3,668,429,773
11. Net profit from operating activities	30		52,782,395,781	14,521,254,090
12. Other income	31	30	3,154,666,098	228,694,486
13. Other expenses	32	31	180,316,694	133,832,122
14. Other profit	40		2,974,349,404	94,862,364
15. Total accounting profit before tax	50		55,756,745,185	14,616,116,454
16. Current corporate income tax expense	51	33	10,798,161,603	2,923,269,788
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax	60		44,958,583,582	11,692,846,666
19. Profit after tax attributable to owners of the parent	61		44,958,583,582	-
20. Profit after tax attributable to non-controlling interests	62		-	-
21. Basic earnings per share	70	34	428	111
22. Diluted earnings per share	71		-	-

Ho Chi Minh City, January 30, 2026

Preparer

Chief Accountant

Deputy General
Director



Ung Thi Mo



Dao Huynh Kim



CONSOLIDATED CASH FLOW STATEMENT

(Using the indirect method)

Fourth Quarter for the fiscal year ending December 31, 2025

Form No. B03 - DN

Unit: VND

ITEMS	Code	Accumulated	
		Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	118,339,512,104	60,749,224,218
2. Adjustments for:			
- Depreciation and amortization of fixed assets and investment properties	02	19,959,714,202	14,865,701,998
- Provisions	03	231,187,594	225,329,039
- Gains or losses from investment activities	05	(33,475,733,567)	(27,546,227,989)
- Interest expenses	06	26,315,032,879	22,789,885,758
- Other adjustments	07	(93,016,637)	-
3. Profit from operating activities before changes in working capital	08	131,276,696,575	71,083,913,024
- Increase or decrease in receivables	09	60,211,657,020	5,691,222,481
- Increase or decrease in inventories	10	(162,639,798,228)	13,291,682,049
- Increase or decrease in payables (excluding interest and corporate income tax payable)	11	467,988,137,489	(95,894,427,279)
- Increase or decrease in prepaid expenses	12	(7,846,135,326)	(8,428,130,735)
- Interest paid	14	(26,249,395,736)	(22,735,252,548)
- Corporate income tax paid	15	(15,794,256,373)	(12,304,009,171)
- Other payments for operating activities	17	(346,280,517)	(719,789,700)
Net cash flows from operating activities	20	446,600,624,904	(50,014,791,879)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash paid for the purchase, construction of fixed assets and other long-term assets	21	(468,976,389,057)	(60,513,645,195)
2. Cash received from disposal of fixed assets and other long-term assets	22	28,096,356,941	23,757,407,407
3. Cash paid for loans granted, purchase of debt instruments of other entities	23	(444,000,000,000)	(1,076,300,000,000)
4. Cash received from loan recoveries, resale of debt instruments of other entities	24	638,040,000,000	1,222,610,000,000
5. Cash payments for equity investments in other entities	25	(556,934,559,168)	(224,000,000,000)
6. Cash inflows from recovery of investments in other entities	26	319,300,000,000	-
7. Cash received from interest, dividends, and profit shares	27	35,241,716,726	27,394,001,739
Net cash flows from investing activities	30	(449,232,874,558)	(87,052,236,049)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issuance and owners' capital contributions	31	20,400,000,000	-
2. Cash received from borrowings	33	451,795,827,402	537,862,517,590
3. Repayment of borrowings	34	(447,836,160,082)	(402,685,215,640)
4. Repayment of finance lease principal	35	(18,339,299,754)	(8,812,000,002)
5. Dividends and profits paid to owners	36	-	-
Net cash flows from financing activities	40	6,020,367,566	126,365,301,948
Net cash flows during the period	50	3,388,117,912	(10,701,725,980)
Cash and cash equivalents at the beginning of the period	60	35,695,563,544	46,397,289,524

Cash and cash equivalents at the end of the period	70	39,083,681,456	35,695,563,544
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Ho Chi Minh City, January 30, 2026

Preparer



Ung Thi Mo

Chief Accountant



Dao Huynh Kim

Deputy General Director



Nguyễn Minh Chi

NOTES TO THE FINANCIAL STATEMENTS

Form No. B09 - DN

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

1. CORPORATE INFORMATION**Form of ownership**

The Eastern AHP Mineral Joint Stock Company (hereinafter referred to as the "Company") is a joint-stock enterprise equitized from the Mineral Mining Enterprise under the Investment and Industrial Development Corporation (now the Investment and Industrial Development Corporation – JSC) in accordance with Decision No. 630/QĐ-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province. The Company operates under the Enterprise Registration Certificate No. 3700927878 issued by the Department of Planning and Investment of Binh Duong Province for the first time on June 3, 2008, and amended for the eleventh time on December 18, 2025.

The Company's charter capital is VND 1.049.999.780.000, divided into 104.999.978 ordinary shares with a par value of VND 10.000 per share. The Company's shares are currently registered for trading on the Unlisted Public Company Market (UpCOM) under the trading code BMJ.

As of December 31, 2025, the Company had 86 employees (85 employees as of December 31, 2024).

The Company's head office is located at 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, and it has one (01) representative office at No. 45 Ham Long Street, Cua Nam Ward, Hanoi.

Main business activities:

- Mining (excluding sand mining);
- Manufacturing building materials; freight transport services;
- Trading of building materials, minerals;
- Investment, construction, and business of infrastructure for industrial zones, residential areas, and urban areas;
- Real estate business;
- Renting of residential properties, apartments, factories, and offices;
- Other mining support services.

Normal production and business cycle

The normal production and business cycle of the Company is carried out within a period of no more than 12 months.

Company structure

As at December 31, 2025, the Company has one subsidiary with the following details:

Company Name	Place & Year of Establishment	Ownership Percentage	Profit Share Percentage	Main Business Activities
Nguyen Viet Construction Investment and Business Joint Stock Company	Hanoi	88%	88%	Real estate business

2. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

The Company's fiscal year starts on January 1 and ends on December 31 of the calendar year. The currency used in accounting is the Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEMS APPLIED

The financial statements are presented in Vietnamese Dong (VND), prepared based on accounting principles in accordance with the regulations of the Enterprise Accounting System issued in Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016, by the Ministry of Finance, Vietnam Accounting Standards, and other legal regulations related to the preparation and presentation of consolidated financial statements.

4. SUMMARY OF MAJOR ACCOUNTING POLICIES

The following are the major accounting policies applied by the Company in preparing the financial statements:

NOTES TO THE FINANCIAL STATEMENTS

Form No. B09 - DN

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

4.1. Basis of Preparation of Financial Statements

The financial statements are prepared on an accrual basis of accounting (except for cash flow information).

4.2. Accounting estimate

The preparation of financial statements in accordance with Vietnamese Accounting Standards, the enterprise accounting system, and relevant legal regulations requires the General Director of the Company to make estimates and assumptions that affect the reported figures for liabilities, assets, and the presentation of potential liabilities and assets as of the financial statement date, as well as the revenue and expense figures throughout the financial year. Actual outcomes may differ from the estimates and assumptions made.

4.3. Cash and Cash Equivalents

Cash reflects the total amount of money the Company has at the end of the accounting period, including cash, demand deposits, and cash in transit.

Cash equivalents reflect short-term investments with a maturity period not exceeding 3 months from the date of investment, which are easily convertible into a known amount of cash and are not subject to significant risk of changes in value at the reporting date.

4.4. Investments Held to Maturity

This category reflects investments that the Company intends and has the ability to hold until maturity, with remaining maturities of no more than 12 months (short-term) and over 12 months (long-term) from the reporting date (excluding trading securities), including: term deposits in banks (including certificates of deposit and promissory notes) with the purpose of earning interest periodically.

Investments held to maturity are initially recognized at cost, including the purchase price and transaction costs related to the acquisition, such as brokerage fees, transaction fees, consulting fees, taxes, levies, and bank charges. After initial recognition, these investments are recorded at their recoverable value.

Interest earned from these investments after the purchase date, as well as gains from the liquidation or sale of these investments, are recognized in financial income. Any interest accrued before the Company holds the investment is deducted from the initial purchase cost.

The Company classifies investments held to maturity as either short-term or long-term based on the remaining term from the reporting date. When there is evidence indicating that part or all of an investment may not be recoverable and the loss can be reliably measured, the loss is recognized as a financial expense for the year and directly deducted from the investment value. Provision for investments held to maturity is made similarly to provisions for doubtful receivables, as described in Note 4.7.

4.5. Loans

This category reflects loans granted through contracts or agreements between the parties, with remaining terms to maturity of no more than 12 months (short-term) and over 12 months (long-term) at the reporting date. Loans are recorded at cost. Interest on loans is recognized in financial income when incurred.

The Company classifies loans as either short-term or long-term based on the remaining term from the reporting date and reevaluates foreign currency-denominated monetary items (if applicable).

Provision for loans is made similarly to provisions for doubtful receivables, as described in Note 4.6.

4.6. Investments in Other Entities

NOTES TO THE FINANCIAL STATEMENTS

Form No. B09 - DN

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

Investment in associates

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

Initial Recognition

Investments in subsidiaries are initially recognized at cost, which includes the purchase price or capital contribution plus any costs directly attributable to the investment. In the case of investment by non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of transaction.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits from periods after the acquisition are recognized as revenue. Stock dividends are only monitored by the number of additional shares received, with no recognition of the value of such shares.

Provision for Impairment of Investments in Subsidiaries

Provision for impairment of investments in subsidiaries is made when the subsidiary incurs a loss. The amount of provision is equal to the difference between the actual capital contribution of all parties in the subsidiary and the actual owner's equity, multiplied by the Company's ownership percentage. If the subsidiary is required to prepare consolidated financial statements, the basis for determining the impairment provision shall be the consolidated financial statements.

Any increase or decrease in the provision for impairment of investments in subsidiaries, joint ventures, and associates as of the end of the accounting period is recognized in financial expenses.

Investment in other entities

These are investments in equity instruments where the company does not have control, joint control, or significant influence over the investee.

Equity investments in other entities are initially recognized at cost, including the purchase price or capital contribution plus any directly related costs such as brokerage fees, transaction fees, consultancy, audit fees, taxes, and banking charges, if applicable. In the case of an investment made using non-monetary assets, the cost of the investment is recognized based on the fair value of the non-monetary asset at the time of occurrence.

Dividends and profits from periods before the investment was acquired are deducted from the value of the investment itself. Dividends and profits from periods after the investment is acquired are recognized as financial income at their fair value on the date the right to receive them is established. For dividends received in the form of shares, the company only tracks the increase in the number of shares in the financial statement notes and does not recognize an increase in the investment value or financial income.

Provision for losses on other equity investments is the difference between the cost and market value of the investment, or the portion of the company's ownership as per the investee's accounting records, and is made in accordance with the current enterprise accounting system.

4.7. Receivables and Provision for Doubtful Receivables

Receivables are tracked in detail by their original maturity, remaining maturity at the reporting date, the entity owing the receivable, the type of currency receivable, and other factors as required by the Company's management. Receivables are classified as trade receivables or other receivables according to the following principles:

- Trade receivables include amounts due from transactions involving the sale and purchase of goods, including amounts due from sales of goods or from export transactions entrusted to other entities.

NOTES TO THE FINANCIAL STATEMENTS

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These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

- Other receivables include non-trade amounts not related to sales and purchases, such as: interest receivables from loans, bank deposits; amounts paid on behalf of others; receivables from export trust transactions; receivables from fines, penalties, compensation; advances; pledged, deposited, or escrowed amounts, and loans of assets, etc.

Receivables are recognized at amounts that do not exceed their recoverable value. A provision for doubtful receivables is made for receivables that are overdue by more than six months or those for which the debtor is unlikely to settle due to dissolution, bankruptcy, or similar difficulties, in accordance with the current accounting system for enterprises.

4.8. Inventories***Ordinary inventory***

Inventory is determined based on the lower of cost and net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its present location and condition. The cost of inventory is determined using the first-in, first-out (FIFO) method. Net realizable value is defined as the estimated selling price less the estimated costs to complete and the estimated costs necessary to sell the inventory.

Inventory is accounted for using the perpetual inventory method

Real estate inventory

Real estate purchased or constructed for sale or long-term lease, which meets the conditions for revenue recognition during the ordinary course of the Company's operations, and is not held for rental or awaiting appreciation, is recognized as inventory at the lower of cost to bring each product to its current location and condition, or its net realizable value.

The cost of real estate inventory includes land use rights, land lease payments, and other taxes, construction costs paid to contractors, and related expenses such as interest costs, design consultancy fees, land leveling costs, compensation for land clearance, general construction management costs, and other related expenses.

Net realizable value is the estimated selling price of the inventory under normal business conditions, based on market value at the reporting date, less estimated costs to complete and estimated selling expenses.

Provision for inventory impairment

Provision for inventory impairment is the difference between the cost of inventory and its net realizable value at the end of the financial year. This provision is made in accordance with the current enterprise accounting system regulations.

4.9. Tangible Fixed Assets and Depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on the historical cost.

The cost of tangible fixed assets formed from purchases and transferred construction includes the purchase price and all other costs directly related to bringing the asset into a condition ready for use. The cost of tangible fixed assets constructed by the company includes construction costs, actual production costs incurred, as well as installation and trial run costs.

Subsequent costs are added to the asset's original cost if they truly improve the asset's current condition compared to its original standard condition, such as:

- Replacing parts of the tangible fixed asset that increase its useful life or enhance its capacity;
- Improving parts of the tangible fixed asset that significantly improve the quality of the produced goods;

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- Implementing a new manufacturing technology process that reduces the asset's operating costs compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits in line with its original operational condition, which do not meet any of the above conditions, are recorded as expenses in the production and business costs for the year.

Depreciation of property, plant and equipment is calculated using the straight-line method based on the estimated useful lives of the assets, in accordance with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The specific depreciation periods for each category of property, plant and equipment are as follows:

<u>Asset Type</u>	<u>Year</u>
Buildings and structures	05 - 11
Machinery and equipment	05 - 12
Transport vehicles and communication equipment	06 - 10
Management tools and devices	03 - 05

Gains or losses arising from the disposal or sale of assets are the difference between the income from the disposal and the remaining value of the asset, and are recognized in the Income Statement.

4.10. Intangible Fixed Assets and Depreciation

Intangible fixed assets are presented at cost less accumulated amortization. The cost of intangible fixed assets is determined based on their acquisition cost.

The Company's intangible fixed assets are computer software programs, which are amortized using the straight-line method over an 8-year period.

4.11. Finance Leases

A lease is classified as a finance lease when the majority of the risks and rewards of ownership of the asset are transferred to the lessee. Ownership of the asset may transfer at the end of the lease term.

The Company recognizes the cost of the leased asset as the Company's asset, recorded at the fair value of the leased asset at the lease commencement date, or at the present value of the minimum lease payments (if lower than the fair value), plus any directly attributable initial costs related to the finance lease transaction. The corresponding lease liability is recognized on the balance sheet as a financial lease payable. Lease payments are allocated between financial costs and principal repayment to ensure a fixed interest rate on the remaining liability. Financial lease costs are recognized in the income statement, unless these costs directly contribute to the creation of the leased asset, in which case they are capitalized under the Company's policy on borrowing costs.

The finance lease fixed asset is depreciated using the straight-line method based on the estimated useful life, in accordance with the regulations in Circular No. 45/2013/TT-BTC of the Ministry of Finance on the management, use, and depreciation of fixed assets.

The Company's finance lease fixed asset is a stone crushing plant with a capacity of 400 tons/hour, depreciated over 12 years.

4.12. Investment Properties

The Company's investment properties consist of 3 houses located at UNI-TOWN Commercial District, the Industrial-Service-Urban Complex of Binh Duong, which are owned by the Company and are held for the purpose of earning profits from potential capital appreciation.

Investment properties held for capital appreciation are presented at cost less impairment losses. The cost of investment properties includes all cash or cash-equivalent expenses incurred by the company or the fair value of other exchanges made to acquire the investment property, up to the point of purchase or completion of construction.

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

Investment properties held for capital appreciation are not depreciated. If there is clear evidence that an investment property has decreased in value compared to its market value, and the impairment loss can be reliably measured, the investment property's cost is reduced, and the loss is recognized in the cost of goods sold.

4.13. Prepaid Expenses

Prepaid expenses include costs that have been incurred but relate to activities expected to benefit multiple accounting periods. Prepaid expenses include: consulting fees, exploration costs for rock reserves, the value of tools and equipment used, and other costs deemed likely to provide future economic benefits to the Company. These include:

- Mining rights fees: The mining rights fees are determined based on the amount paid under the decision approving the mining rights fee for the Rach Rat quarry, An Binh Commune, Phu Giao District, Binh Duong Province, Decision No. 1782/QD-UBND dated June 21, 2019, by the People's Committee of Binh Duong Province. These fees are allocated over the life of the mining license.
- The value of tools and equipment used by the Company is amortized using the straight-line method over a maximum period of 1 year (short-term prepaid expenses) and not exceeding 3 years (long-term prepaid expenses).

4.14. Payables

Payables are monitored in detail according to their original maturity, remaining maturity at the reporting date, payee, currency of the payable, and other factors as required by the Company's management. Payables are classified as payables to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers include amounts owed arising from commercial transactions related to buying and selling, including payables for imports through agents;
- Other payables include amounts owed that are not related to commercial transactions involving the sale or provision of goods and services, such as: Payables for interest on loans; Dividends and profits payable; Payables related to financial investment activities; Payables due to Third parties on behalf of the company; Payables for fines and compensation; Payables for assets identified as surplus with unclear cause; Payables for social insurance, health insurance, unemployment insurance, and trade union fees; Payables for deposits and collateral, etc.

Payables are recognized at no less than the obligation to be settled. When there is evidence indicating that a loss is likely to occur, the company immediately recognizes a liability based on the principle of prudence.

4.15. Borrowings and Finance Lease Liabilities

The Company's borrowings and finance lease liabilities include loans and finance lease obligations.

Loans and finance lease liabilities are tracked in detail by borrower, lender, loan contract, type of loan or lease, and maturity period. Borrowings and finance lease liabilities with remaining repayment terms of more than 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and finance lease liabilities due within 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities."

4.16. Borrowing Costs

Borrowing costs include interest on loans and other costs directly related to the borrowings.

Borrowing costs are recognized as production and operating expenses in the year incurred, except for borrowing costs directly related to the investment, construction, or production of assets under development that require a sufficiently long period (over 12 months) to be ready for their intended use or sale. These costs are capitalized as part of the asset's value when the conditions specified in

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Vietnam Accounting Standard No. 16 - Borrowing Costs are met. For loans specifically for the construction of fixed assets, interest is capitalized even if the construction period is 12 months or less.

For general borrowings, including those used for investment in construction or the production of assets under development, the capitalized borrowing costs are determined based on the capitalization rate, which is applied to the weighted average accumulated costs incurred for the construction or production of that asset.

The capitalization rate is calculated using the weighted average interest rate of the borrowings outstanding during the year, excluding loans specifically related to the creation of a particular asset.

4.17. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of amounts due for goods and services used during the year but for which invoices have not been received or accounting documentation is incomplete. This includes interest expenses and certain other costs.

4.18. Revenue Recognition

Revenue is recognized when the outcome of a transaction can be reliably measured, and the Company has the ability to receive economic benefits from the transaction.

Revenue from sales of goods is recognized when the following conditions are met:

- The Company has transferred the majority of the risks and rewards of ownership of the goods to the buyer;
- The Company no longer retains control of the goods as owner or has no authority over them;
- Revenue can be measured reliably. If the contract allows the buyer the right to return the purchased goods under specific conditions, the Company recognizes revenue only when those conditions no longer exist and the buyer no longer has the right to return the goods (except when the buyer has the right to exchange goods for other products or services);
- The Company has or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Revenue from providing services is recognized when the following conditions are met:

- The revenue can be measured reliably. If the contract allows the buyer the right to return the purchased service under specific conditions, the Company recognizes revenue only when those conditions no longer exist and the buyer no longer has the right to return the service provided;
- The Company has or will receive economic benefits from providing the service.
- The portion of work completed as of the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Revenue from Construction Contracts:

Construction contracts specify that the contractor is paid based on the value of the work completed. When the results of the construction contract are reliably determined and confirmed by the customer, the revenue and costs related to the contract are recognized corresponding to the portion of the work completed, as verified by the customer within the period.

Revenue from Sale of Real Estate is recognized when the following conditions are met:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the risks and rewards of ownership of the real estate to the buyer;
- The Company no longer retains control over the real estate as the owner or has authority over it;
- The revenue can be reliably measured;
- The Company has received or will receive economic benefits from the real estate sale transaction;

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- The costs related to the real estate sale transaction can be determined.

Financial Income includes: Interest on deposits, loans; dividends, profits received; discounts on payments, and other financial income.

Other Income reflects income arising from events or transactions outside the Company's normal business operations, excluding the revenue mentioned above.

4.19. Taxes

Corporate income tax includes current income tax and deferred income tax.

Current income tax expense reflects the amount of corporate income tax payable for the year, as well as any additional income tax payable due to the discovery of immaterial errors from previous years. Current income tax income reflects the reduction in income tax payable due to the discovery of immaterial errors from previous years.

Deferred income tax expense reflects the difference between deferred income tax assets realized during the year that exceed the deferred income tax assets arising in the year, or deferred income tax liabilities arising during the year exceed deferred income tax liabilities reversed during the year. Deferred income tax income reflects the difference between deferred income tax assets arising in the year that exceed deferred income tax assets realized during the year, or deferred income tax liabilities that exceed deferred income tax liabilities realized during the year.

Deferred income tax is calculated based on the differences between the carrying amount and the tax base of assets or liabilities on the financial statements, taxable losses, and unused tax credits. Deferred income tax liabilities must be recognized for all temporary differences, while deferred income tax assets are only recognized when there is reasonable certainty of sufficient taxable income in the future to offset those temporary differences.

Deferred income tax is calculated based on the tax rates expected to be applicable to the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement, unless the tax is related to items directly recognized in equity, in which case the deferred income tax is also recognized in equity.

Deferred income tax assets and liabilities are offset when the Company has a legal right to offset current income tax assets with current income tax liabilities, and when the deferred income tax assets and liabilities are related to income tax in the same jurisdiction and the Company intends to settle the current income tax on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income does not include taxable income or deductible expenses from other years (including carried-forward losses, if any). It also excludes tax-exempt income or non-deductible expenses.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change over time, and the determination of corporate income tax obligations depends on the results of audits by the competent tax authorities.

Other taxes are applied in accordance with the current tax laws in Vietnam.

4.20. Financial Instruments

Initial Recognition

Financial Assets

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial assets are classified appropriately for the purpose of disclosure in financial statements, and are categorized as financial assets recognized at fair value through profit or loss, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

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At initial recognition, financial assets are recognized at cost, including transaction costs directly attributable to the acquisition of the financial asset. The Company's financial assets include cash and cash equivalents, trade receivables, and other receivables.

Financial Liabilities

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial liabilities are classified appropriately for the purpose of disclosure in financial statements and categorized as financial liabilities recognized at fair value through profit or loss and financial liabilities recognized at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.

At initial recognition, financial liabilities are recognized at cost, including transaction costs directly attributable to the issuance of the financial liability. The Company's financial liabilities include payables to suppliers, accrued expenses, other payables, borrowings, and finance lease liabilities.

Post-initial Recognition

The value after initial recognition of financial instruments is reflected at fair value. If there is no regulation regarding the revaluation of financial instruments, they are presented at their book value.

Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount is presented on the balance sheet if, and only if, the Company has a legal right to offset the recognized amounts and intends to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

The Company has not presented the disclosures related to financial instruments at the end of the fiscal year, as Circular 210 and current regulations have not provided specific guidance on determining the fair value of financial assets and financial liabilities.

4.21. Related Parties

Parties are considered related to the Company if they have the ability to control or have significant influence over the Company's decision-making on financial and operating policies, or if they share key management personnel or are under the control of another company.

Individuals who have the direct or indirect right to vote, leading to significant influence over the Company, including close family members of these individuals (parents, spouses, children, siblings).

Key management personnel who have the authority and responsibility for planning, managing, and controlling the Company's activities: the leaders, management staff of the Company, and close family members of these individuals.

Enterprises controlled directly or indirectly by the individuals mentioned above, who hold a significant portion of voting rights or through which these individuals can have significant influence over the Company, including enterprises owned by the Company's leaders or major shareholders, and enterprises that share a key management member with the Company.

5. CASH AND CASH EQUIVALENTS

	Dec 31, 2025	Jan 1, 2025
	VND	VND
Cash	1,521,771,777	385,416,519
Bank deposits	37,561,909,679	5,310,147,025
Cash equivalents	-	30,000,000,000
Total	39,083,681,456	35,695,563,544

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6. SHORT-TERM TRADE RECEIVABLES

	Dec 31, 2025	Jan 1, 2025
	Value VND	Value VND
Receivables from related parties	19,418,176,198	-
ACC Binh Duong Investment and Construction Joint Stock Company	19,418,176,198	-
Other receivables from customers	17,095,653,442	31,789,394,762
Industrial Investment and Development Corporation - JSC	13,045,191,058	20,243,817,699
Hoa Dong VN Joint Stock Company	62,173,624	246,608,109
Thinh Phat Binh Phuoc One Member Limited Liability Company	380,663,134	453,781,800
Tri Tam Phat Construction Materials One Member Limited Liability Company	762,482,862	-
Manh Cuong Trading Investment Limited Liability Company	50,990,161	70,120,597
Phung Tan Tien One Member Limited Liability Company	799,980,493	104,136,284
Dai Khoa Construction One Member Limited Liability Company	10,701,946	10,701,946
Anh Tuan Construction and Bridge Limited Liability Company	380,186,540	380,186,540
Binh Duong Transport and Irrigation Construction Joint Stock Company	230,153,496	230,153,496
Other entities	1,373,130,128	10,049,888,291
Total	36,513,829,640	31,789,394,762

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Dec 31, 2025	Jan 1, 2025
	Value VND	Value VND
Prepaid to related parties	9,698,591,444	61,236,180,860
ACC Binh Duong Investment and Construction Joint Stock Company	9,698,591,444	61,236,180,860
Other prepaid to non-related suppliers	160,327,959	7,256,004
Hoang Huy Consulting and Valuation Joint Stock Company	100,000,000	-
Hai Dang Electrical Company Limited	50,905,656	-
Other suppliers	9,422,303	7,256,004
Total	9,858,919,403	61,243,436,864

8. OTHER RECEIVABLES

	Dec 31, 2025	Jan 1, 2025
	Value VND	Value VND
Short-term	24,995,755,913	48,457,522,244
Advances	13,000,000,000	38,500,000
Binh Duong Business and Investment Joint Stock Company	-	45,000,000,000
VAT on financial lease principal	3,636,593,769	2,747,351,856
Other receivables	8,359,162,144	671,670,388
Long-term	14,158,044,539	6,340,755,945
Environmental recovery fund deposit	4,108,234,539	3,877,046,945
Other deposits	10,049,810,000	2,463,709,000
Total	39,153,800,452	54,798,278,189

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9. SHORT-TERM PREPAID EXPENSES

	Dec 31, 2025	Jan 1, 2025
	Value	Value
	VND	VND
Short-term	2,973,933,195	1,470,442,389
Repair expenses	1,985,650,916	365,856,417
Other expenses	988,282,279	1,104,585,972
Long-term	37,377,799,012	31,035,154,492
Mining rights fees	31,601,357,174	25,372,472,932
Spare parts	2,542,023,791	1,827,155,011
Other expenses	3,234,418,047	3,835,526,549
Total	40,351,732,207	32,505,596,881

10. INVENTORY

	Dec 31, 2025	Jan 1, 2025
	Value	Value
	VND	VND
Raw materials and supplies	580,100,421	264,608,883
Tools and equipment	348,758,499	569,656,145
Work-in-progress (1)	67,364,500,000	68,407,479,649
Finished goods	12,869,841,148	1,710,041,750
Merchandise	223,986,652,463	71,558,267,876
- Real estate merchandise (2)	216,938,041,672	61,142,000,000
- Other merchandise	7,048,610,791	10,416,267,876
Total	305,149,852,531	142,510,054,303

(1) The details of Work-in-progress are as follows:

	Dec 31, 2025	Jan 1, 2025
	VND	VND
Cost of stone production	-	534,569,649
Work-in-progress for the Tan Dinh Real Estate project (i)	67,364,500,000	67,364,500,000
Work-in-progress for the construction of infrastructure and residential area development	-	508,410,000
Total	67,364,500,000	68,407,479,649

(i) Refers to the value of the land use rights for several plots of land that the Company has acquired since 2021 at Hoa Loi Ward, Ho Chi Minh City, for the purpose of serving the Company's investment and real estate development plans in the near future.

(2) Real estate goods are land plots located in Thoi Hoa Ward, Ho Chi Minh City.

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11. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	Dec 31, 2025				Jan 1, 2025			
	Overdue Period	Original Value	Recoverable Value	Provision	Overdue Period	Original Value	Recoverable Value	Provision
	Year	VND	VND	VND	Year	VND	VND	VND
Receivables from customers								
Binh Duong Traffic and Irrigation Construction Joint Stock Company	> 3 years	230,153,496	-	230,153,496	> 3 years	230,153,496	-	230,153,496
Anh Tuan Road Bridge and Construction Company Limited	> 3 years	380,186,540	-	380,186,540	> 3 years	380,186,540	-	380,186,540
Dai Khoa Construction Single Member Limited Liability Company	> 3 years	10,701,946	-	10,701,946	> 3 years	10,701,946	-	10,701,946
Total		621,041,982	-	621,041,982		621,041,982	-	621,041,982

12. INVESTMENT IN OTHER ENTITIES

12.1. Investments in associates and joint ventures

	Pho Da Son Investment and Construction JSC (1)	Nguyen Viet Real Estate Trading and Construction JSC (2)
	VND	VND
Historical cost	224,000,000,000	174,000,000,000
Capital contribution during the period	-	174,000,000,000
Accumulated share of post-acquisition profits/(losses) in associates and joint ventures	-	-
Beginning balance	-	-
Share of profit from associates	-	1,765,983,159
Ending balance	-	1,765,983,159
Carrying amount under the equity method		
Beginning balance	224,000,000,000	-
Ending balance	224,000,000,000	175,765,983,159

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(1) Pho Da Son Investment and Construction Joint Stock Company operates in the field of real estate investment and business. As at 31 December 2025, Pho Da Son Company had a charter capital of VND 800 billion. The Company made capital contributions to Pho Da Son Company together with other investors to implement real estate projects in Ho Chi Minh City. Pho Da Son Company is currently in the basic construction investment phase of its real estate projects. The Company's Board of Management assesses and believes that these projects have potential to generate future economic benefits for the Company; therefore, no impairment loss has arisen from the investment in this company.

(2) Nguyen Viet Real Estate Trading and Construction Joint Stock Company operates in the fields of real estate investment and business, civil and industrial construction, technical infrastructure construction, and trading of construction materials. As at 31 December 2025, Nguyen Viet Company had a charter capital of VND 600 billion. The Company made capital contributions to Nguyen Viet Company together with other investors to implement real estate projects in Ho Chi Minh City. Based on Nguyen Viet Company's profitable operating results in recent years, the Company's Board of Management assesses and believes that no impairment loss has arisen from the investment in this company.

12.2. Investment In Other Entities

	Dec 31, 2025			Jan 1, 2025	
	Ownership percentage	Voting rights percentage	Historical cost	Ownership percentage	Historical cost
Investments in other entities			VND		VND
Binh Duong Trading and Investment Joint Stock Company (3)	9.86%	9.86%	378,200,000,000	18.20%	697,500,000,000
Cộng			378,200,000,000		697,500,000,000

(3) Binh Duong Trading and Investment Joint Stock Company operates in the field of real estate business. Based on the annual profitable operating results of Binh Duong Trading and Investment Joint Stock Company, the Company's General Director assesses and believes that no impairment loss has arisen from the investment in this company. company.

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13. TANGIBLE FIXED ASSETS

	Factory buildings and structures	Machinery and equipment	Transport and communication equipment	Management tools and devices	Total
	VND	VND	VND	VND	VND
ORIGINAL VALUE					
As at Jan 1, 2025	4,915,241,668	144,568,536,272	14,392,570,754	238,015,000	164,114,363,694
Purchases during the period	-	32,386,439,000	1,354,000,000	-	33,740,439,000
Disposal, sale	-	(36,305,852,598)	-	-	(36,305,852,598)
Other decreases	(175,842,613)	(4,007,472,768)	(1,465,584,203)	-	(5,648,899,584)
As at Dec 31, 2025	4,739,399,055	136,641,649,906	14,280,986,551	238,015,000	155,900,050,512
ACCUMULATED DEPRECIATION					
As at Jan 1, 2025	4,915,241,668	48,162,812,291	8,856,323,776	210,972,506	62,145,350,241
Depreciation during the period	-	10,654,441,652	1,211,126,417	18,650,004	11,884,218,073
Disposal, sale	-	(1,185,328,065)	-	-	(1,185,328,065)
Other decreases	(175,842,613)	(4,007,472,768)	(1,465,584,203)	0	(5,648,899,584)
As at Dec 31, 2025	4,739,399,055	53,624,453,110	8,601,865,990	229,622,510	67,195,340,665
NET BOOK VALUE					
As at Jan 1, 2025	-	96,405,723,981	5,536,246,978	27,042,494	101,969,013,453
As at Dec 31, 2025	-	83,017,196,796	5,679,120,561	8,392,490	88,704,709,847
Fully depreciated assets still in use	4,739,399,055	19,051,681,138	4,160,420,049	182,065,000	28,133,565,242
The remaining value of fixed assets secured for loans	-	41,454,060,530	-	-	41,454,060,530

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14. FINANCE LEASE FIXED ASSETS

	Machinery and Equipment	Total
	VND	VND
ORIGINAL VALUE		
As at Jan 1, 2025	67,553,941,214	67,553,941,214
Increase in the Period	35,120,524,534	35,120,524,534
As at Dec 31, 2025	102,674,465,748	102,674,465,748
ACCUMULATED DEPRECIATION		
As at Jan 1, 2025	5,128,613,325	5,128,613,325
Depreciation during the period	8,075,496,129	8,075,496,129
As at Dec 31, 2025	13,204,109,454	13,204,109,454
NET BOOK VALUE		
As at Jan 1, 2025	62,425,327,889	62,425,327,889
As at Dec 31, 2025	89,470,356,294	89,470,356,294

15. INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
As at Jan 1, 2025	185,000,000	185,000,000
Reclassification	-	-
As at Dec 31, 2025	185,000,000	185,000,000
ACCUMULATED DEPRECIATION		
As at Jan 1, 2025	185,000,000	185,000,000
Depreciation during the period	-	-
Reclassification	-	-
As at Dec 31, 2025	185,000,000	185,000,000
NET BOOK VALUE		
As at Jan 1, 2025	-	-
As at Dec 31, 2025	-	-

16. INVESTMENT PROPERTIES

	Jan 1, 2025	Increase	Decrease	Dec 31, 2025
	VND	VND	VND	VND
Original Value	8,668,420,969	-	-	8,668,420,969
Buildings and structures	8,668,420,969	-	-	8,668,420,969
Impairment Los	-	-	-	-
Net Book Value	8,668,420,969	-	-	8,668,420,969
Buildings and structures	8,668,420,969	-	-	8,668,420,969

EASTERNS AHP MINERALS JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

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17. SHORT-TERM PAYABLES TO SUPPLIERS

	Dec 31, 2025		Jan 1, 2025	
	Value	Amount Payable	Value	Amount Payable
	VND	VND	VND	VND
Payables to related parties				
An Binh Stone Trading Joint Stock Company	1,406,449,440	1,406,449,440	811,248,480	811,248,480
Binh Duong Investment and Construction Joint Stock Company (ACC)	1,406,449,440	1,406,449,440	811,248,480	811,248,480
Other payables to suppliers	-	-	-	-
Son Ha Agricultural Products Limited Liability Company	26,950,545,531	26,950,545,531	40,989,018,189	40,989,018,189
Quang Thai Mechanical Limited Liability Company	1,958,950,014	1,958,950,014	-	-
C BHI Construction Joint Stock Company	1,038,829,784	1,038,829,784	1,050,803,717	1,050,803,717
ACG Vietnam Investment Joint Stock Company	2,454,673,263	2,454,673,263	3,835,851,152	3,835,851,152
Song May Mechanical Manufacturing Joint Stock Company	1,090,144,463	1,090,144,463	3,009,298,851	3,009,298,851
Tam Thai Hoa Trading Services One Member Limited Liability Company	137,407,600	137,407,600	947,316,700	947,316,700
Manh Cuong Trading Investment Limited Liability Company	3,237,214,455	3,237,214,455	2,939,410,852	2,939,410,852
Thinh Phat Binh Phuoc One Member Limited Liability Company	1,334,131,560	1,334,131,560	1,088,427,240	1,088,427,240
Hong Ha Infrastructure Construction Investment Joint Stock Company	775,075,292	775,075,292	525,568,831	525,568,831
National Defense Industrial Economic and Technical Corporation	1,008,160,163	1,008,160,163	1,577,246,575	1,577,246,575
Binh Nguyen Trading and Construction Limited Liability Company Branch	898,721,243	898,721,243	652,968,293	652,968,293
Nguyen Viet Real Estate and Construction Business Joint Stock Company	3,677,838,157	3,677,838,157	2,616,035,455	2,616,035,455
Southern Mining Chemical Industry Micco - Binh Duong Branch, One Member Limited Liability	4,807,916,190	4,807,916,190	9,383,319,200	9,383,319,200
Other entities	357,982,134	357,982,134	704,976,676	704,976,676
Total	4,173,501,213	4,173,501,213	12,657,794,647	12,657,794,647
	28,356,994,971	28,356,994,971	41,800,266,669	41,800,266,669

EASTERNS AHP MINERALS JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

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18. TAXES AND OTHER OBLIGATIONS TO THE STATE

	Amount Payable at the Beginning of the Period	Amount Payable During the Period	Amount Paid During the Period	Amount Payable at the End of the Period
	VND	VND	VND	VND
Value-Added Tax (VAT)	2,435,857,456	16,687,289,892	16,546,078,234	2,577,069,114
Corporate Income Tax	2,923,269,788	23,669,148,188	15,794,256,373	10,798,161,603
Personal Income Tax	39,843,240	160,131,106	187,560,249	12,414,097
Resource Tax	2,356,226,052	18,955,232,634	18,058,137,808	3,253,320,878
Land and Property Tax, Land Lease	-	27,513,909	27,513,909	-
Environmental Protection Fee	2,767,018,847	9,384,350,429	11,394,923,667	756,445,609
Total	10,522,215,383	68,883,666,158	62,008,470,240	17,397,411,301

19. LOANS AND FINANCE LEASE LIABILITIES

	Dec 31, 2025	Jan 01, 2025
	VND	VND
Short-term	326,443,717,785	312,022,183,965
- Short-term borrowings	304,144,851,281	293,186,683,961
- Current portion of long-term borrowings	6,127,000,000	6,998,500,000
- Current portion of finance lease liabilities	16,171,866,504	11,837,000,004
Long-term	34,829,149,236	33,286,249,994
- Long-term borrowings	1,907,000,000	8,034,000,000
- Long-term finance lease liabilities	32,922,149,236	25,252,249,994
Total	361,272,867,021	345,308,433,959

EASTERNS AHP MINERALS JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

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19.1 Borrowings

	During period					Dec 31, 2025	
	Jan 1, 2025		Increase		Decrease		Amount Payable
	Value	Amount Payable	VND	VND	VND	Value	VND
Short-term Borrowings	293,186,683,961	293,186,683,961	451,795,827,402	440,837,660,082	304,144,851,281	304,144,851,281	304,144,851,281
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch	137,572,517,439	137,572,517,439	152,190,543,901	184,132,432,058	105,630,629,282	105,630,629,282	105,630,629,282
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch	39,046,444,045	39,046,444,045	-	39,046,444,045	-	-	-
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch (1)	23,283,209,081	23,283,209,081	53,854,714,261	55,020,243,667	22,117,679,675	22,117,679,675	22,117,679,675
Indovina Bank Ltd., Phu My Hung Branch	93,284,513,396	93,284,513,396	161,377,210,723	162,638,540,312	92,023,183,807	92,023,183,807	92,023,183,807
Asia Commercial Joint Stock Bank - Phan Dinh Phung Branch	-	-	84,373,358,517	-	84,373,358,517	84,373,358,517	84,373,358,517
Current Portion of Long-term Borrowings	6,998,500,000	6,998,500,000	6,127,000,000	6,998,500,000	6,127,000,000	6,127,000,000	6,127,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch (2)	6,998,500,000	6,998,500,000	6,127,000,000	6,998,500,000	6,127,000,000	6,127,000,000	6,127,000,000
Long-term Borrowings	8,034,000,000	8,034,000,000	-	6,127,000,000	1,907,000,000	1,907,000,000	1,907,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch (2)	8,034,000,000	8,034,000,000	-	6,127,000,000	1,907,000,000	1,907,000,000	1,907,000,000
Total	308,219,183,961	308,219,183,961	457,922,827,402	453,963,160,082	312,178,851,281	312,178,851,281	312,178,851,281

EASTERNS AHP MINERALS JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

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19.2 Finance lease

	During period				Dec 31, 2025	
	Jan 1, 2025		Increase		Value	
	Value	Amount Payable	VND	VND	VND	Amount Payable
Long-term finance lease liabilities due for payment						
Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam - Ho Chi Minh City Branch (1)	11,837,000,004	11,837,000,004	22,674,166,254	18,339,299,754	16,171,866,504	16,171,866,504
Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam - Ho Chi Minh City Branch (1)	11,837,000,004	11,837,000,004	11,837,000,004	11,837,000,004	11,837,000,004	11,837,000,004
Vietnam International Leasing Company Limited (2)	-	-	10,837,166,250	6,502,299,750	4,334,866,500	4,334,866,500
Long-term finance lease liabilities	25,252,249,994	25,252,249,994	30,344,065,496	22,674,166,254	32,922,149,236	32,922,149,236
Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam - Ho Chi Minh City Branch (1).	25,252,249,994	25,252,249,994	-	11,837,000,004	13,415,249,990	13,415,249,990
Vietnam International Leasing Company Limited (2)	-	-	30,344,065,496	10,837,166,250	19,506,899,246	19,506,899,246
Total	37,089,249,998	37,089,249,998	53,018,231,750	41,013,466,008	49,094,015,740	49,094,015,740

(1) The finance lease liability with VietinBank Leasing Company Limited – Ho Chi Minh City Branch under the finance lease agreements (non-cancellable contracts) No. 102/2023/CN.MN-CTTC dated 19 September 2023 and No. 30/2024/CN.MN-CTTC dated 04 June 2024. The Company leases a stone crushing production line with a capacity of 400 tons/hour for a period of 48 months from the date of debt recognition. The lease interest rate for the first 12 months from the date of the first disbursement is 9.5% per annum. From the 13th month onward, the lease interest rate is determined as: Base finance lease interest rate + 3.5% per annum.

(2) The finance lease liability with Vietnam International Leasing Company Limited (VILC) under the finance lease agreement (non-cancellable contract) No. 2025-00084-001 dated 27 March 2025. The Company leases a stone crushing production line with a capacity of 400 tons/hour for a period of 42 months from the date of debt recognition. The lease interest rate is fixed at 6% per annum throughout the lease term.

NOTES TO THE FINANCIAL STATEMENTS

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20. SHORT-TERM ADVANCES FROM CUSTOMERS

	Dec 31, 2025	Jan 01, 2025
	Value	Value
	VND	VND
Advances from related parties	14,451,907,809	7,273,999,138
Binh Duong ACC Investment and Construction Joint Stock Company	-	1,433,806,904
An Binh Tile Joint Stock Company	14,451,907,809	5,840,192,234
Other parties	46,054,300,961	17,821,797,389
Dai Phong Infrastructure Construction Joint Stock Company	1,001,906,455	-
Toan Thang Non-fired Building Materials Joint Stock Company	228,418,867	18,334,422
Becamex Binh Phuoc Technical Infrastructure Development Joint Stock Company	40,545,508,923	16,744,030,919
Other counterparties	4,278,466,716	1,059,432,048
Total	60,506,208,770	25,095,796,527

21. SHORT-TERM PAYABLES

	Dec 31, 2025	Jan 1, 2025
	VND	VND
Short-term	1,218,908,266	977,593,178
Accrued interest expenses	403,855,081	338,217,938
Other accrued expenses	815,053,185	639,375,240
Total	1,218,908,266	977,593,178

22. OTHER SHORT-TERM PAYABLES

	Dec 31, 2025	Jan 1, 2025
	Value	Value
	VND	VND
Trade Union Fee, Social Insurance, Health Insurance, Unemployment Insurance	368,000	-
Remuneration payable to the BOD, BOS	242,715,417	-
Contract performance guarantees payable	490,013,746	455,527,837
Other payables and accruals – dividends	36,815,000	36,815,000
Other payables	16,500	-
Total	769,928,663	492,342,837

23. LONG-TERM PROVISION

	Dec 31, 2025	Jan 1, 2025
	VND	VND
Provision for environmental restoration and rehabilitation costs	4,108,234,539	3,877,046,945
Total	4,108,234,539	3,877,046,945

EASTERNS AHP MINERALS JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

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24. OWNERS' EQUITY

Statement of Changes in Owners' Equity

	Contributed Capital	Share Premium	Development Investment Fund	Retained Earning	Non-controlling interests	Total
	VND	VND	VND	VND		VND
Balance at Jan 1, 2024	1,049,999,780,000	(1,370,600,000)	12,926,344,094	106,648,984,653	-	1,168,204,508,747
Profit during the period	-	-	-	48,543,083,451	-	48,543,083,451
Provision for bonus and welfare fund	-	-	-	(526,677,074)	-	(526,677,074)
Provision for remuneration of the BOD, BOS	-	-	-	(263,338,537)	-	(263,338,537)
Balance at Dec 31, 2024	1,049,999,780,000	(1,370,600,000)	12,926,344,094	154,402,052,493	-	1,215,957,576,587
Balance at Jan 1, 2025	1,049,999,780,000	(1,370,600,000)	12,926,344,094	154,402,052,493		1,215,957,576,587
Profit for the period	-	-	-	96,436,347,075	85,512,081,810	96,436,347,075
Profit distribution	-	-	-	(728,146,252)		(728,146,252)
Balance at Dec 31, 2025	1,049,999,780,000	(1,370,600,000)	12,926,344,094	250,110,253,316	85,512,081,810	1,397,177,859,220

NOTES TO THE FINANCIAL STATEMENTS

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Details of Contributed Capital

	Dec 31, 2025			Jan 01, 2025		
	Number of Shares	Value (VND)	Ownership Percentage (%)	Number of Shares	Value (VND)	Ownership Percentage (%)
Nguyen Thi Kim Thanh	25,437,707	254,377,070,000	24.23%	25,437,707	254,377,070,000	24.23%
Nguyen Hai Dang	13,316,200	133,162,000,000	12.68%	13,227,500	132,275,000,000	12.60%
Nguyen Cong Han	11,020,250	110,202,500,000	10.50%	-	-	-
Do Manh Cuong	8,377,500	83,775,000,000	7.98%	-	-	-
Dao Quang Linh	5,251,400	52,514,000,000	5.00%	5,251,400	52,514,000,000	5.00%
Other shareholders	41,596,921	415,969,210,000	39.62%	61,083,371	610,833,710,000	58.17%
Total	104,999,978	1,049,999,780,000	100%	104,999,978	1,049,999,780,000	100%

Transactions related to capital with owners and dividend distribution, profit sharing:

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Owners' Investment Capital		
Initial capital contribution	1,049,999,780,000	1,049,999,780,000
Additional capital contributions during the period	-	-
Final capital contribution	1,049,999,780,000	1,049,999,780,000
Dividends and profits distributed	-	-

Shares

	Dec 31, 2025	Jan 01, 2025
Number of shares registered for issuance	105,000,000	105,000,000
Number of shares sold to the public	104,999,978	104,999,978
- Common shares	104,999,978	104,999,978
Number of shares outstanding	104,999,978	104,999,978
- Common shares	104,999,978	104,999,978
* Par value of outstanding shares (VND/Share)	10,000	10,000

25. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Revenue from sales of finished goods	74,481,897,272	55,864,742,109
Revenue from construction works	1,282,554,748	-
Revenue from sales of goods	16,774,706,366	172,050,368,301
Revenue from provision of services	-	259,090,908
Total	92,539,158,386	228,174,201,318

Revenue from Related Parties

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
An Binh Stone Trading Joint Stock Company	416,719,255	29,958,809,225
Binh Duong Investment and Construction Joint Stock	25,857,980,645	152,031,038,783

NOTES TO THE FINANCIAL STATEMENTS

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These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

Company (ACC)

26. COST OF GOODS SOLD

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Cost of goods sold - Finished goods	39,083,188,102	38,471,575,674
Cost of construction works	1,855,483,777	-
Cost of goods sold - Goods	15,091,768,581	167,226,100,754
Total	56,030,440,460	205,697,676,428

27. FINANCIAL INCOME

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Interest on bank deposits	5,678,559	4,631,348
Interest on loans	2,119,370,000	7,255,034,849
Income from other investment activities	25,750,000,000	-
Total	27,875,048,559	7,259,666,197

28. FINANCIAL EXPENSES

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Interest expenses	6,995,215,034	7,225,916,991
Total	6,995,215,034	7,225,916,991

29. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Selling expenses	2,357,983,656	4,320,590,233
Transportation expenses	1,285,797,407	2,910,087,290
Other cash expenses	1,072,186,249	1,410,502,943
General Administrative Expenses	4,014,155,173	3,668,429,773
Management personnel expenses	2,533,540,179	2,544,176,249
Depreciation of fixed assets	319,225,042	95,331,192
Taxes, fees, and levies	3,000,000	-
Outsourced service expenses	718,122,607	801,487,455
Other cash expenses	440,267,345	227,434,877
Total	6,372,138,829	7,989,020,006

NOTES TO THE FINANCIAL STATEMENTS

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30. OTHER INCOME

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Income from financial support received	274,201,822	-
Electricity bill collections on behalf of households	178,988,002	133,631,264
Other charges	2,701,476,274	95,063,222
Total	3,154,666,098	228,694,486

31. OTHER EXPENSES

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Late payment amount	1,282,703	133,631,264
Electricity payment on behalf of households	178,988,002	200,858
Other expenses	45,989	
Total	180,316,694	133,832,122

32. PRODUCTION AND BUSINESS EXPENSES BY FACTOR

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Material and supplies costs	10,186,119,635	7,866,289,797
Labor costs	5,323,244,008	5,610,087,649
Depreciation of fixed assets	6,012,567,998	4,488,083,577
Outsourced service costs	17,654,620,176	19,700,198,642
Other cash expenses	9,739,592,126	7,991,093,532
Total	48,916,143,943	45,655,753,197

33. CURRENT CORPORATE INCOME TAX EXPENSE

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Accounting profit before corporate income tax	53,990,762,026	14,616,116,454
Adjustments for taxable income	45,989	-
Plus: Non-deductible expenses	45,989	275,576,003
Taxable income	53,990,808,015	14,616,116,454
Tax rate	20%	20%
Corporate income tax	10,798,161,603	2,923,269,788
Total current corporate income tax expenses	10,798,161,603	2,923,269,788

NOTES TO THE FINANCIAL STATEMENTS

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These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements

34. BASIC EARNINGS PER SHARE

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Accounting profit after corporate income tax	44,958,583,582	11,692,846,666
Provision for bonus and welfare fund	-	-
Profit allocated to common shareholders	44,958,583,582	11,692,846,666
Average number of common shares outstanding during the period	104,999,978	104,999,978
Basic earnings per share	428	111

35. INFORMATION ABOUT RELATED PARTIES

List of related parties with transactions and balances during the year:

Related Party	Relationship
Binh Duong Investment and Construction Joint Stock Company (ACC)	The CEO of the company is the Chairman of the Board of Directors of this company.
An Binh Stone Trading Joint Stock Company	The CEO of the company is the Deputy CEO of this company.

Transactions with Related Parties:

	Fourth Quarter of 2025	Fourth Quarter of 2024
	VND	VND
Binh Duong Investment and Construction Joint Stock Company (ACC)		
Purchase of goods		
Construction works	788,154,391	-
Excavator rental	52,608,000	52,608,000
Sales		
Payment collection	393,258,421,472	157,448,305,773
Vehicle rental	-	259,090,908
An Binh Stone Trading Joint Stock Company		
Purchase of goods		
Drilling services	1,246,768,000	951,328,000
Vehicle rental	55,500,000	55,500,000

Income of the Board of Directors and the CEO

		Fourth Quarter of 2025	Fourth Quarter of 2024
		VND	VND
Mr. Nguyen Bao Long	CEO	94,970,000	126,370,000
Mr. Nguyen Minh Chi	Deputy CEO	85,838,400	-
Mrs. Nguyen Thi Thuy Van	Member of the BOD	30,000,000	61,600,000
Total		210,808,400	187,970,000

36. EVENTS AFTER THE REPORTING PERIOD

No unusual events occurred after the end of the financial year that would have affected the Company's financial position and operations and required adjustment or disclosure in the financial statements for this period.

NOTES TO THE FINANCIAL STATEMENTS

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37. COMPARATIVE FIGURES

The comparative figures presented in the Balance Sheet are the audited figures as at December 31, 2024.

The comparative figures presented in the Statement of Profit or Loss and the Statement of Cash Flows are the figures from the financial statements for the period from January 1, 2024 to December 31, 2024.

Ho Chi Minh City, January 30, 2026

Preparer



Ung Thi Mo

Chief Accountant



Dao Huynh Kim

Deputy General Director



Nguyen Minh Chi