

No.: 15 /2026/CBTT

HCMC, April 29, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, AHP Eastern Mineral Joint Stock Company hereby discloses its financial statements for the first quarter of 2026 to the Hanoi Stock Exchange as follows::

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

- Stock Symbol: BMJ

- Address: 112/125, Tan Thinh 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 Q1 2026

☐ 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 2025):

☐ 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 2025):

☐ 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 April 29, 2026, at the following link: www.becamexbmj.com.vn/#enter/f/enter.

Attachments:

- Financial statements for Q1 2026.

EASTERNS AHP MINERALS JSC

Legal representation

GENERAL DIRECTOR



PHAM HUY HAU

EASTERNS AHP MINERALS JOINT STOCK COMPANY

INTERIM FINANCIAL STATEMENTS

Fourth First for the fiscal year ending December 31, 2026



Ho Chi Minh City, April 2026

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INTERIM STATEMENT OF FINANCIAL POSITION
First Quarter for the fiscal year ending December 31, 2026

Form No. B01 – DN

Unit: VND

ITEMS		CODE	NOTES	Mar 31, 2026	Jan 1, 2026
A -	CURRENT ASSETS	100		253,035,947,866	242,263,883,677
I.	Cash and Cash Equivalents	110	5	6,298,103,105	28,968,771,610
1.	Cash	111		6,298,103,105	28,968,771,610
II.	Short-term Receivables	130		78,905,484,798	57,534,060,851
1.	Short-term trade receivables	131	6	37,194,286,819	36,513,829,640
2.	Short-term advances to suppliers	132	7	21,240,746,747	9,852,008,323
3.	Other short-term receivables	135	8	21,091,493,214	11,789,264,870
4.	Provision for doubtful short-term receivables	136	11	(621,041,982)	(621,041,982)
III.	Inventories	140		164,978,088,509	152,567,990,859
1.	Inventories	141	10	164,978,088,509	152,567,990,859
IV.	Other Current Assets	160		2,854,271,454	3,193,060,357
1.	Short-term prepaid expenses	161	9	2,623,057,292	2,961,846,195
2.	Taxes and other receivables from the State	163		231,214,162	231,214,162
B -	NON-CURRENT ASSETS	200		1,548,267,006,928	1,547,948,872,563
I.	Long-term receivables	210		14,398,294,686	14,158,044,539
1.	Other long-term receivables	215	8	14,398,294,686	14,158,044,539
II.	Fixed assets	220		172,813,709,126	178,175,066,141
1.	Tangible fixed assets	221	13	85,505,690,753	88,704,709,847
	- Historical cost	222		155,900,050,512	155,900,050,512
	- Accumulated depreciation	223		(70,394,359,759)	(67,195,340,665)
2.	Finance lease fixed assets	224	14	87,308,018,373	89,470,356,294
	- Historical cost	225		102,674,465,748	102,674,465,748
	- Accumulated depreciation	226		(15,366,447,375)	(13,204,109,454)
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	240	16	8,668,420,969	8,668,420,969
	- Historical cost	241		8,668,420,969	8,668,420,969
	- Accumulated depreciation	242		-	-
IV.	Long-term work-in-progress assets	250		7,346,477,867	-
1.	Cost of construction in progress	252		7,346,477,867	-
V.	Long-term financial investments	260		1,309,480,000,000	1,309,480,000,000
1.	Investments in subsidiaries	261	12	533,280,000,000	533,280,000,000
2.	Investments in associates	262	12	398,000,000,000	398,000,000,000
3.	Investments in other entities	263	12	378,200,000,000	378,200,000,000
VI.	Other non-current assets	270		35,560,104,280	37,467,340,914
1.	Long-term prepaid expenses	271	9	35,560,104,280	37,467,340,914
TOTAL ASSETS		270		1,801,302,954,794	1,790,212,756,240

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

First Quarter for the fiscal year ending December 31, 2026

Form No. B01 – DN

Unit: VND

Jan 1, 2026

ITEMS	Code	Notes	Mar 31, 2026	Jan 1, 2026
C - LIABILITIES	300		480,808,704,024	480,902,204,772
I. Current liabilities	310		446,005,186,749	446,098,687,497
1. Short-term trade payables	311	17	33,876,067,333	31,502,929,971
2. Short-term advances from customers	312	20	63,451,987,734	60,506,208,770
3. Taxes and amounts payable to the State	314	18	6,656,293,766	17,261,564,723
4. Payables to employees	315		1,468,768,224	2,775,222,514
5. Short-term accrued expenses	316	21	1,426,986,241	2,319,429,312
6. Other short-term payables	320	22	795,841,193	769,560,663
7. Short-term borrowings and finance lease obligations	321	19	337,943,054,999	330,577,584,285
8. Bonus and welfare fund	323		386,187,259	386,187,259
II. Non-current liabilities	330		34,803,517,275	34,803,517,275
1. Long-term borrowings and finance lease obligations	339	19	30,695,282,736	30,695,282,736
2. Provision for long-term liabilities	343	23	4,108,234,539	4,108,234,539
D - OWNER'S EQUITY	400		1,320,494,250,770	1,309,310,551,468
1. Owners' equity	411	24	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	420		258,938,726,676	247,755,027,374
- Retained earnings accumulated until the end of the previous period	420a		247,755,027,374	153,673,906,241
- Retained earnings for the current period	420b		11,183,699,302	94,081,121,133
TOTAL LIABILITIES AND OWNER'S EQUITY	440		1,801,302,954,794	1,790,212,756,240

Approved on April 29, 2026

Preparer

Chief Accountant

Deputy General Director



Ung Thi Mo



Dao Huynh Kim



Nguyễn Minh Chi (*)

(*) Authorized under Official Dispatch No. 02/2025/GUQ-AHP dated 18 December 2025

INTERIM INCOME STATEMENT

First Quarter for the fiscal year ending December 31, 2026

Form No. B02 - DN
Unit: VND

ITEMS	Code	Notes	First Quarter		Accumulated	
			Current year	Previous year	Current year	Previous year
1. Revenue from goods sold and services	01	25	131,788,608,248	115,382,049,729	131,788,608,248	115,382,049,729
2. Deductions from revenue	02		-	-	-	-
3. Net revenue from goods sold and services	10		131,788,608,248	115,382,049,729	131,788,608,248	115,382,049,729
4. Cost of goods sold	11	26	106,079,756,841	90,447,159,362	106,079,756,841	90,447,159,362
5. Gross profit from goods sold and services	20		25,708,851,407	24,934,890,367	25,708,851,407	24,934,890,367
6. Gain/Loss from disposal of investment properties	21		-	-	-	-
7. Financial income	22	27	4,247,316	3,168,124,562	4,247,316	3,168,124,562
8. Financial expenses	23	28	6,027,308,876	6,040,294,548	6,027,308,876	6,040,294,548
Of which: interest expenses	24		6,027,308,876	6,040,294,548	6,027,308,876	6,040,294,548
9. Selling expenses	25	29	2,296,169,500	3,612,667,850	2,296,169,500	3,612,667,850
10. General and administrative expenses	26	29	3,391,721,161	3,106,017,603	3,391,721,161	3,106,017,603
11. Net profit from operating activities	30		13,997,899,186	15,344,034,928	13,997,899,186	15,344,034,928
12. Other income	31	30	185,495,847	134,075,864	185,495,847	134,075,864
13. Other expenses	32	31	203,745,492	134,019,475	203,745,492	134,019,475
14. Other profit	40		(18,249,645)	56,389	(18,249,645)	56,389
15. Total accounting profit before tax	50		13,979,649,541	15,344,091,317	13,979,649,541	15,344,091,317
16. Current corporate income tax expense	51	33	2,795,950,239	3,068,818,263	2,795,950,239	3,068,818,263
17. Deferred corporate income tax expense	52		-	-	-	-
18. Net profit after corporate income tax	60		11,183,699,302	12,275,273,054	11,183,699,302	12,275,273,054
19. Basic earnings per share	70	34	107	117	107	117

EASTERNS AHP MINERALS JOINT STOCK COMPANY

20, Diluted earnings per share	71	-	-	-
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Approved on April 29, 2026

Preparer



Ung Thi Mo

Chief Accountant



Dao Huynh Kim

Deputy General Director



Nguyen Minh Chi

INTERIM CASH FLOW STATEMENT

(Using the indirect method)

First Quarter for the fiscal year ending December 31, 2026

Form No. B03 - DN

Unit: VND

ITEMS	Code	Accumulated	
		Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	13,979,649,541	15,344,091,317
2. Adjustments for:			
- Depreciation and amortization of fixed assets and investment properties	02	5,361,357,015	4,634,565,510
- Gains or losses from investment activities	05	(4,247,316)	(3,168,124,562)
- Interest expenses	06	6,027,308,876	6,040,294,548
3. Profit from operating activities before changes in working capital	08	129,603,730,053	71,083,913,024
- Increase or decrease in receivables	09	(21,611,674,094)	44,718,181,461
- Increase or decrease in inventories	10	(12,410,097,650)	(16,600,133,636)
- Increase or decrease in payables (excluding interest and corporate income tax payable)	11	891,954,635	28,924,220,703
- Increase or decrease in prepaid expenses	12	2,246,025,537	1,638,027,249
- Interest paid	14	(6,511,870,187)	(6,040,294,548)
- Corporate income tax paid	15	(10,662,315,025)	(2,923,269,788)
- Other payments for operating activities	17	(21,611,674,094)	44,718,181,461
Net cash flows from operating activities	20	(22,693,908,668)	72,567,558,254
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash paid for the purchase, construction of fixed assets and other long-term assets	21	(7,346,477,867)	
2. Cash received from disposal of fixed assets and other long-term assets	22	-	28,096,356,941
3. Cash paid for loans granted, purchase of debt instruments of other entities	23	-	(117,000,000,000)
4. Cash received from loan recoveries, resale of debt instruments of other entities	24	-	311,040,000,000
5. Cash payments for equity investments in other entities	25	-	(174,000,000,000)
6. Cash received from interest, dividends, and profit shares	27	4,247,316	3,168,124,562
Net cash flows from investing activities	30	(7,342,230,551)	51,304,481,503
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Cash received from borrowings	33	112,183,894,429	91,713,959,950
2. Repayment of borrowings	34	(99,691,740,464)	(106,404,746,830)
3. Repayment of finance lease principal	35	(5,126,683,251)	(2,959,250,001)

EASTERNS AHP MINERALS JOINT STOCK COMPANY

Net cash flows from financing activities	40	7,365,470,714	(17,650,036,881)
Net cash flows during the period	50	(22,670,668,505)	106,222,002,876
Cash and cash equivalents at the beginning of the period	60	28,968,771,610	35,695,563,544
Cash and cash equivalents at the end of the period	70	6.298.103.105	141.917.566.420

Approved on April 29, 2026

Preparer

Chief Accountant

Deputy General Director



Ung Thi Mo



Dao Huynh Kim




Nguyen Minh Chi

NOTES TO THE INTERIM 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 Business 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 March 31, 2026, the Company had 87 employees (86 employees as of December 31, 2025).

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 City.

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.

Corporate Structure

As at 31 March 2026, the Company had 01 subsidiary and 02 associates as follows:

Company Name	Relationship	Address	Ownership interest	Voting rights	Principal activities
Nguyen Viet Construction Investment and Business JSC	Subsidiary	43C Ngo Quyen Street, Cua Nam Ward, Hoan Kiem District, Hanoi City	88.00%	88.00%	Real estate business
Pho Da Son Construction and Investment JSC	Associate	Hamlet 2, Thoi Hoa Ward, Ho Chi Minh City	28.00%	28.00%	Real estate business
Nguyen Viet Real Estate Business and Construction JSC	Associate	Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	29.00%	29.00%	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).

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Form No. B09 - DN

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

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. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance, Vietnam Accounting Standards, and other legal regulations related to the preparation and presentation of financial statements.

4. SUMMARY OF MAJOR ACCOUNTING POLICIES

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

4.1. Basis of Preparation of Financial Statements

The financial statements are prepared on the accrual basis (except for some information related to cash flow), using the historical cost principle, based on the assumption of going concern.

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 CEO 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. These are recognized in accordance with the provisions of Vietnam Accounting Standard No. 24 - Statement of Cash Flows.

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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Form No. B09 - DN

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

4.5. Financial investments***Investments in subsidiaries***

This reflects investments in which the Company holds more than 50% of the voting rights and has the power to govern the financial and operating policies of the investees (subsidiaries) so as to obtain economic benefits from their activities; or the Company holds less than 50% of the voting rights but has agreements as follows:

- Other investors agree to grant the Company more than 50% of the voting rights;
- The Company has the power to govern financial and operating policies under an agreement;
- The Company has the power to appoint or remove the majority of the members of the Board of Directors or equivalent governing body;
- The Company has the power to cast the majority of votes at meetings of the Board of Directors or equivalent governing body.

Investment in associates

Reflecting investments that the company holds directly or indirectly from 20% to less than 50% of the voting rights of the investee (associated company) without any other agreements. An associated company is a business in which the company has significant influence but not control over the financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but without controlling these policies.

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 interim 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.

4.6. 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.
- 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Form No. B09 - DN

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

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.

4.7. 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.

4.8. 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;
- Implementing a new manufacturing technology process that reduces the asset's operating costs compared to before.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Form No. B09 - DN

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

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 is calculated using the straight-line method based on the estimated useful life, in accordance with the provisions of Circular 45/2013/TT-BTC dated April 25, 2013, amended by Circular 147/2016/TT-BTC dated January 13, 2016, and Circular 28/2017/TT-BTC dated April 12, 2017, which provides guidance on the management, use, and depreciation of fixed assets, 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.

4.9. 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.

4.10. 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.

4.11. 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.

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.

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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.

4.12. 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).

4.13. 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 Fourth 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.

4.14. 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."

4.15. 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 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.

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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.

4.16. 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.

4.17. 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;
- The costs related to the real estate sale transaction can be determined.

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Financial Income 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.

4.18. 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 that exceed deferred income tax liabilities realized 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.

4.19. 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.

4.20. 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

	Mar 31, 2026	Jan 1, 2026
	VND	VND
Cash	3,843,589,788	1,169,361,818
Bank deposits	2,454,513,317	27,799,409,792
Total	6,298,103,105	28,968,771,610

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6. SHORT-TERM TRADE RECEIVABLES

	Mar 31, 2026		Jan 1, 2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Receivables from related parties	21,337,633,849		19,418,176,198	-
Binh Duong ACC Construction and Investment JSC	21,337,633,849	-	19,418,176,198	-
Other receivables from customers	15,856,652,970	(621,041,982)	17,095,653,442	(621,041,982)
Becamex IDC Corporation	12,966,412,894	-	13,045,191,058	-
Nguyen Cat Construction - Investment Co., Ltd.	687,310,396	-	-	-
Phung Tan Tien Co., Ltd.	473,936,013	-	799,980,493	-
Tri Tam Phat Construction Materials Co., Ltd.	281,190,529	-	762,482,862	-
Dai Khoa Construction Co., Ltd.	10,701,946	(10,701,946)	10,701,946	(10,701,946)
Anh Tuan Bridge and Road Construction Co., Ltd.	380,186,540	(380,186,540)	380,186,540	(380,186,540)
Binh Duong Traffic and Irrigation Construction JSC	230,153,496	(230,153,496)	230,153,496	(230,153,496)
Other entities	826,761,156	-	1,866,957,047	-
Total	37,194,286,819	(621,041,982)	36,513,829,640	(621,041,982)

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Mar 31, 2026	Jan 1, 2026
	Value VND	Value VND
Prepaid to related parties	21,239,103,257	9,698,591,444
ACC Binh Duong Investment and Construction Joint Stock Company	21,239,103,257	9,698,591,444
Other prepaid to non-related suppliers	1,643,490	153,416,879
Other suppliers	1,643,490	153,416,879
Total	21,240,746,747	9,852,008,323

8. OTHER RECEIVABLES

	Mar 31, 2026		Jan 1, 2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Short-term	21,091,493,214	-	11,789,264,870	-
Advances	9,153,542,440	-	-	-
Land rental deposits for Lot A26-E at Becamex Binh Duong IP (1)	7,576,358,550	-	7,047,767,654	-
VAT corresponding to the principal of finance lease liabilities	3,256,839,456	-	3,636,593,769	-
Other receivables	1,104,752,768	-	1,104,903,447	-
Long-term	14,398,294,686	-	14,158,044,539	-
Environmental restoration deposits	4,348,484,686	-	4,108,234,539	-
Other deposits	10,049,810,000	-	10,049,810,000	-
Total	35,489,787,900	-	25,947,309,409	-

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- (1) This represents the deposit under Principle Agreement No. 05/2023/HDNT dated 19 December 2023 and Appendix No. 01/PLHDNT dated 21 November 2025 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing land lot A26-E with an area of 93,339.7 m² at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Binh Phuoc Province.

9. PREPAID EXPENSES

	Mar 31, 2026	Jan 1, 2026
	Value	Value
	VND	VND
Short-term	2,623,057,292	2,961,846,195
Repair expenses	2,184,214,921	1,973,563,916
Other expenses	438,842,371	988,282,279
Long-term	35,560,104,280	37,467,340,914
Mining rights fees	30,482,284,321	31,717,707,241
Spare parts	2,005,555,250	2,572,764,874
Other expenses	3,072,264,709	3,176,868,799
Total	38,183,161,572	40,429,187,109

10. INVENTORY

	Mar 31, 2026		Jan 1, 2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials and supplies	735,553,568	-	577,730,421	-
Tools and equipment	371,389,425	-	347,308,499	-
Work-in-progress (1)	67,901,871,390	-	67,364,500,000	-
Finished goods	19,510,534,722	-	12,869,841,148	-
Merchandise	76,458,739,404	-	71,408,610,791	-
- Real estate merchandise (2)	64,360,000,000	-	64,360,000,000	-
- Other merchandise	12,098,739,404	-	7,048,610,791	-
Total	164,978,088,509	-	152,567,990,859	-

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

	Mar 31, 2026	Jan 1, 2026
	VND	VND
Cost of stone production	332,090,978	-
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	205,280,412	-
Total	67,901,871,390	67,364,500,000

- (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

	Mar 31, 2026				Jan 1, 2026			
	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

	Mar 31, 2026				Jan 1, 2026			
	Ownership Ratio	Voting Rights Ratio	Original Value		Ownership Ratio	Voting Rights Ratio	Original Value	
			VND				VND	
Investment in subsidiaries								
Nguyen Viet Business Real Estate and Construction Joint Stock Company (1)	88,00%	88,00%	533,280,000,000		88,00%	88,00%	533,280,000,000	
Investment in associates								
Pho Da Son Investment and Construction Joint Stock Company (2)	28,00%	28,00%	224,000,000,000		28,00%	28,00%	224,000,000,000	
Nguyen Viet Business Real Estate and Construction Joint Stock Company (3)	29,00%	29,00%	174,000,000,000		29,00%	29,00%	174,000,000,000	
Investment in other entities								
Binh Duong Business and Investment Joint Stock Company (4)	9,86%	9,86%	378,200,000,000		9,86%	9,86%	378,200,000,000	
Total			1,309,480,000,000				1,309,480,000,000	

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

- (1) Represents the Company's capital contribution to Nguyen Viet Construction Investment and Trading Joint Stock Company ("Nguyen Viet Investment Company") with amount of VND 533,28 billion dong, equivalent to 34,144,000 shares and representing 88% of the charter capital of this entity. Nguyen Viet Construction Investment and Trading Joint Stock Company operates in the field of real estate investment and trading. According to the financial report for the operating period from January 1, 2026 to March 31, 2026, Nguyen Viet Construction Investment and Trading Joint Stock Company is currently in the process of completing necessary legal procedures for submission to the competent State authorities for approval of the real estate project for which it acts as the investor. The Company's Board of Management assesses and believes in the potential of the projects to bring future economic benefits to the Company; accordingly, no impairment loss has arisen from the investment.
- (2) Represents the Company's capital contribution to Pho Da Son Investment and Construction Joint Stock Company with amount of VND 224 billion dong, equivalent to 22,400,000 shares and representing 28% of the charter capital of this entity. Pho Da Son Company has a charter capital of VND 800 billion and operates in the field of real estate investment and trading. According to the financial report for the operating period from January 1, 2026 to March 31, 2026, Pho Da Son Company is currently in the process of completing necessary legal procedures for submission to the competent State authorities for approval of the real estate project for which it acts as the investor. The Company's Board of Management assesses and believes that the potential of these projects will bring future economic benefits to the Company; therefore, no impairment loss has arisen from this investment.
- (3) Represents the Company's capital contribution to Nguyen Viet Real Estate Trading and Construction Joint Stock Company with amount of VND 174 billion dong, equivalent to 17,400,000 shares and representing 29% of the charter capital of this entity. Nguyen Viet Real Estate Trading and Construction Joint Stock Company has a charter capital of VND 600 billion and operates in the fields of real estate investing and trading, civil and industrial construction, technical infrastructure, and building materials trading... According to the financial report for the operating period from January 1, 2026 to March 31, 2026, Nguyen Viet Real Estate Trading and Construction Joint Stock Company recorded a profit; therefore, the Company's Board of Management assesses and believes that no impairment loss has arisen from this investment.
- (4) Represents the Company's capital contribution to Binh Duong Trading and Investment Joint Stock Company. This company has a registered capital of VND 618.38 billion and operates in the real estate business. Based on the annual business results of Binh Duong Business and Investment Joint Stock Company, which shows profitability, the General Director of the company assesses and believes that there will be no losses from the investment in this 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, 2026	4,739,399,055	136,641,649,906	14,280,986,551	238,015,000	155,900,050,512
Purchases during the period	-	-	-	-	-
Disposal, sale	-	-	-	-	-
Other decreases	-	-	-	-	-
As at March 31, 2026	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, 2026	4,739,399,055	53,624,453,110	8,601,865,990	229,622,510	67,195,340,665
Depreciation during the period	-	2,865,847,476	328,509,117	4,662,501	3,199,019,094
Disposal, sale	-	-	-	-	-
Other decreases	-	-	-	-	-
As at March 31, 2026	4,739,399,055	56,490,300,586	8,930,375,107	234,285,011	70,394,359,759
NET BOOK VALUE					
As at Jan 1, 2026	-	83,017,196,796	5,679,120,561	8,392,490	88,704,709,847
As at March 31, 2026	-	80,151,349,320	5,350,611,444	3,729,989	85,505,690,753
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	-	39,815,913,500	-	-	39,815,913,500

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14. FINANCE LEASE FIXED ASSETS

	Machinery and Equipment	Total
	VND	VND
ORIGINAL VALUE		
As at Jan 1, 2026	102,674,465,748	205,348,931,496
Increase in the Period	-	-
As at Mar 31, 2026	102,674,465,748	205,348,931,496
ACCUMULATED DEPRECIATION		
As at Jan 1, 2026	13,204,109,454	13,204,109,454
Depreciation during the period	2,162,337,921	2,162,337,921
As at Mar 31, 2026	15,366,447,375	15,366,447,375
NET BOOK VALUE		
As at Jan 1, 2026	89,470,356,294	89,470,356,294
As at Mar 31, 2026	87,308,018,373	87,308,018,373

15. INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
ORIGINAL VALUE		
As at Jan 1, 2026	185,000,000	185,000,000
Reclassification	-	-
As at Mar 31, 2026	185,000,000	185,000,000
ACCUMULATED DEPRECIATION		
As at Jan 1, 2026	185,000,000	185,000,000
Depreciation during the period	-	-
Reclassified	-	-
As at Mar 31, 2026	185,000,000	185,000,000
NET BOOK VALUE		
As at Jan 1, 2026	-	-
As at Mar 31, 2026	-	-

16. INVESTMENT PROPERTIES

	Jan 1, 2026	Increase	Decrease	Mar 31, 2026
	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	8,668,420,939	-	-	8,668,420,969
Buildings and structures	8,668,420,969	-	-	8,668,420,969

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17. SHORT-TERM PAYABLES TO SUPPLIERS

	Mar 31, 2026	Jan 1, 2026
	Value	Value
	VND	VND
Payables to related parties	15,532,503,030	6,214,365,630
An Binh Stone Trading Joint Stock Company	194,499,360	1,406,449,440
ACC Binh Duong Investment and Construction JSC	15,338,003,670	4,807,916,190
Other payables to suppliers	18,343,564,303	25,288,564,341
Quang Thai Mechanical Co., Ltd.	990,165,880	1,038,829,784
ACG Vietnam Investment JSC	1,090,144,463	1,090,144,463
Song May Mechanical Manufacturing JSC	829,048,000	137,407,600
Tam Thai Hoa Trading Service Co., Ltd.	2,535,897,666	3,237,214,455
Manh Cuong Trading Investment Co., Ltd.	1,148,857,560	1,334,131,560
Song Han Phat Trading Service Co., Ltd.	1,378,103,950	-
Thinh Phat Binh Phuoc Co., Ltd.	514,616,400	775,075,292
Hong Ha Infrastructure Construction Investment JSC	1,008,160,163	1,008,160,163
Defence Economic Technical Industry Corporation (GAET)	777,727,890	898,721,243
dựng Binh Nguyễn Binh Nguyen Trading Construction Co., Ltd. - Branch	2,899,066,097	3,677,838,157
Southern Mining Chemicals Industry Co., Ltd. - Micco - Binh Duong Branch	856,632,208	357,982,134
Other entities	4,315,144,026	11,733,059,490
Total	33,876,067,333	31,502,929,971

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)	2,577,069,114	1,917,373,867	4,357,254,663	137,188,318
Corporate Income Tax	10,662,315,025	2,795,950,239	10,662,315,025	2,795,950,239
Personal Income Tax	12,414,097	19,654,066	28,118,572	3,949,591
Resource Tax	3,253,320,878	3,882,121,008	4,087,510,545	3,047,931,341
Land and Property Tax, Land Lease	(231,214,162)	27,513,909	27,513,909	(231,214,162)
Environmental Protection Fee	756,445,609	1,671,805,912	1,756,977,244	671,274,277
Total	17,030,350,561	10,314,419,001	20,919,689,958	6,425,079,604

Of which:

- Taxes and other receivables from the State	231,214,162
- Taxes and other payables to the State Budget	6,656,293,766

19. LOANS AND FINANCE LEASE LIABILITIES

	Mar 31, 2026	Jan 1, 2026
	VND	VND
Short-term	337,943,054,999	330,577,584,285
- Short-term borrowings	318,122,005,246	304,144,851,281
- Current portion of long-term borrowings	4,441,000,000	5,926,000,000
- Current portion of finance lease liabilities	15,380,049,753	20,506,733,004
Long-term	30,695,282,736	30,695,282,736
- Long-term borrowings	2,108,000,000	2,108,000,000
- Long-term finance lease liabilities	28,587,282,736	28,587,282,736
Total	368,638,337,735	361,272,867,021

EASTERNS AHP MINERALS JOINT STOCK COMPANY

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19.1. BORROWINGS

	Jan 1, 2026		During period		Mar 31, 2026	
	Value	Amount Payable	Increase	Decrease	Value	Amount Payable
	VND	VND	VND	VND	VND	VND
Short-term Borrowings	304,144,851,281	304,144,851,281	112,183,894,429	98,206,740,464	318,122,005,246	318,122,005,246
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch (BIDV)	105,630,629,282	105,630,629,282	71,271,596,295	54,885,032,457	122,017,193,120	122,017,193,120
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch (1) (VietinBank)	22,117,679,675	22,117,679,675	7,004,073,251	8,617,721,251	20,504,031,675	20,504,031,675
Indovina Bank Ltd. - Phu My Hung Branch (IVB)	92,023,183,807	92,023,183,807	9,093,814,199	7,414,729,700	93,702,268,306	93,702,268,306
Asia Commercial Joint Stock Bank - Phan Dinh Phung Branch (ACB)	84,373,358,517	84,373,358,517	24,814,410,684	27,289,257,056	81,898,512,145	81,898,512,145
Current portion of long-term borrowings	5,926,000,000	5,926,000,000	-	1,485,000,000	4,441,000,000	4,441,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch (2) (VietinBank)	5,926,000,000	5,926,000,000	-	1,485,000,000	4,441,000,000	4,441,000,000
Long-term Borrowings	2,108,000,000	2,108,000,000	-	-	2,108,000,000	2,108,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch (2) (VietinBank)	2,108,000,000	2,108,000,000	-	-	2,108,000,000	2,108,000,000
Total	312,178,851,281	312,178,851,281	112,183,894,429	99,691,740,464	324,671,005,246	324,671,005,246

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

19.2 Finance lease

	Jan 1, 2026		During period		Mar 31, 2026	
	Value	Amount Payable	Increase	Decrease	Value	Amount Payable
	VND	VND	VND	VND	VND	VND
Long-term finance lease liabilities due for payment	20,506,733,004	20,506,733,004	-	5,126,683,251	15,380,049,753	15,380,049,753
Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam - Ho Chi Minh City Branch (1)	11,837,000,004	11,837,000,004	-	2,167,433,250	9,669,566,754	9,669,566,754
Vietnam International Leasing Company Limited (2)	8,669,733,000	8,669,733,000	-	2,959,250,001	5,710,482,999	5,710,482,999
Long-term finance lease liabilities	28,587,282,736	28,587,282,736	-	-	28,587,282,736	28,587,282,736
Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam - Ho Chi Minh City Branch (1).	13,415,249,990	13,415,249,990	-	-	13,415,249,990	13,415,249,990
Vietnam International Leasing Company Limited (2)	15,172,032,746	15,172,032,746	-	-	15,172,032,746	15,172,032,746
Total	49,094,015,740	49,094,015,740	-	5,126,683,251	43,967,332,489	43,967,332,489

(1) The finance lease liability with Vietnam Joint Stock Commercial Bank for Industry and Trade – Financial Leasing Company Limited (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 4 June 2024. The Company leases a stone crushing production line with a capacity of 400 tons per 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 the finance lease base interest rate plus 3.5% per annum.

(2) The finance lease liability with Vietnam International Financial Leasing Company Limited 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 per 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.

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20. SHORT-TERM ADVANCES FROM CUSTOMERS

	Mar 31, 2026	Jan 1, 2026
	Value	Value
	VND	VND
Advances from related parties	20,619,232,068	20,619,232,068
ACC Binh Duong Investment and Construction JSC	-	-
An Binh Tile Joint Stock Company	20,619,232,068	20,619,232,068
Other parties	42,832,755,666	42,832,755,666
Becamex Binh Phuoc Technical Infrastructure Development JSC	37,840,568,578	37,840,568,578
Dai Phong Infrastructure Construction Joint Stock Company	814,675,009	814,675,009
Other counterparties	4,177,512,079	4,177,512,079
Total	63,451,987,734	63,451,987,734

21. SHORT-TERM PAYABLES

	Mar 31, 2026	Jan 1, 2026
	VND	VND
Short-term	1,426,986,241	2,319,429,312
Accrued interest expenses	-	484,561,311
Other accrued expenses	1,426,986,241	1,834,868,001
Total	1,426,986,241	2,319,429,312

22. OTHER SHORT-TERM PAYABLES

	Mar 31, 2026	Jan 1, 2026
	Value	Value
	VND	VND
Remuneration payable to the BOD, BOS	242,715,417	242,715,417
Contract performance guarantees payable	516,055,099	490,013,746
Other payables and accruals – dividends	36,815,000	36,815,000
Other payables	255,677	16,500
Total	795,841,193	769,560,663

23. LONG-TERM PROVISION

	01/01/2026	Provision increased during the period	Provision increased during the period	31/03/2026
	VND	VND	VND	VND
Provision for environmental restoration and rehabilitation costs	4,108,234,539	-	-	4,108,234,539
Total	4,108,234,539	-	-	4,108,234,539

EASTERNS AHP MINERALS JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

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24. OWNERS' EQUITY

Statement of Changes in Owners' Equity

	Contributed Capital	Share Premium	Development Investment Fund	Retained Earning	Total
	VND	VND	VND	VND	VND
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 during the period	-	-	-	94,081,121,133	94,081,121,133
Provision for bonus and welfare fund	-	-	-	(485,430,835)	(485,430,835)
Provision for remuneration of the BOD, BOS	-	-	-	(242,715,417)	(242,715,417)
Balance at Dec 31, 2025	1,049,999,780,000	(1,370,600,000)	12,926,344,094	247,755,027,374	1,309,310,551,468
Balance at Jan 1, 2026	1,049,999,780,000	(1,370,600,000)	12,926,344,094	247,755,027,374	1,309,310,551,468
Profit for the period	-	-	-	11,183,699,302	11,183,699,302
Profit distribution	-	-	-	-	-
Balance at Mar 31, 2026	1,049,999,780,000	(1,370,600,000)	12,926,344,094	258,938,726,676	1,320,494,250,770

NOTES TO THE FINANCIAL STATEMENTS

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Details of Contributed Capital

	Mar 31, 2026			Jan 01, 2026		
	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	13,227,500	132,275,000,000	12.60%	13,227,500	132,275,000,000	12.60%
Nguyen Cong Han	11,020,250	110,202,500,000	10.50%	11,020,250	110,202,500,000	10.50%
Do Manh Cuong	8,377,500	83,775,000,000	7.98%	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%	41,596,921	415,969,210,000	39.62%
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:

	First Quarter of 2026	First Quarter of 2025
	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

	Mar 31, 2026	Jan 01, 2026
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

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Revenue from sales of finished goods	52,166,113,682	56,468,718,485
Revenue from sales of goods	79,622,494,566	47,338,429,444
Revenue from construction works	-	11,574,901,800
Total	131,788,608,248	115,382,049,729

Revenue from Related Parties

	First Quarter of 2026	First Quarter of 2025
	VND	VND
An Binh Stone Trading Joint Stock Company	416,719,255	7,967,878,525
ACC Binh Duong Investment and Construction JSC	94,380,771,598	54,101,466,731

NOTES TO THE FINANCIAL STATEMENTS

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26. COST OF GOODS SOLD

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Cost of goods sold - Finished goods	27,944,116,424	34,406,283,061
Cost of goods sold - Goods	78,135,640,417	44,813,192,504
Cost of construction works	-	11,227,683,797
Total	106,079,756,841	90,447,159,362

27. FINANCIAL INCOME

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Interest on bank deposits	4,247,316	11,978,562
Interest on loans	-	3,156,146,000
Total	4,247,316	3,168,124,562

28. FINANCIAL EXPENSES

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Interest expenses	6,027,308,876	6,040,294,548
Total	6,027,308,876	6,040,294,548

29. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Selling expenses	2,296,169,500	3,612,667,850
Transportation expenses	1,571,030,374	2,475,295,099
Other cash expenses	725,139,126	1,137,372,751
General Administrative Expenses	3,391,721,161	3,106,017,603
Management personnel expenses	2,424,350,208	1,969,378,408
Depreciation of fixed assets	103,831,191	95,331,192
Taxes, fees, and levies	1,084,000	4,000,000
Outsourced service expenses	512,889,163	876,591,366
Other cash expenses	349,566,599	160,716,637
Total	5,687,890,661	6,718,685,453

30. OTHER INCOME

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Collection of household electricity payments	185,043,744	134,016,328
Other charges	452,103	59,536
Total	185,495,847	134,075,864

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31. OTHER EXPENSES

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Late payment amount	94,252	-
Electricity payment on behalf of households	203,643,839	134,016,328
Other expenses	7,401	3,147
Total	203,745,492	134,019,475

32. PRODUCTION AND BUSINESS EXPENSES BY FACTOR

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Material and supplies costs	7,523,655,919	7,370,844,501
Labor costs	4,938,301,270	4,160,692,902
Depreciation of fixed assets	5,361,357,015	4,634,565,510
Outsourced service costs	15,178,407,155	17,141,989,173
Other cash expenses	6,805,133,224	6,891,862,354
Total	39,806,854,583	40,199,954,440

33. CURRENT CORPORATE INCOME TAX EXPENSE

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Accounting profit before corporate income tax	13,979,649,541	15,344,091,317
Adjustments for taxable income	101,653	-
Plus: Non-deductible expenses	101,653	-
Taxable income	13,979,751,194	15,344,091,317
Tax rate	20%	20%
Corporate income tax	2,795,950,239	3,068,818,263
Total current corporate income tax expenses	2,795,950,239	3,068,818,263

34. BASIC EARNINGS PER SHARE

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Accounting profit after corporate income tax	11,183,699,302	12,275,273,054
Provision for bonus and welfare fund	-	-
Profit allocated to common shareholders	11,183,699,302	12,275,273,054
Average number of common shares outstanding during the period	104,999,978	104,999,978
Basic earnings per share	107	117

35. INFORMATION ABOUT RELATED PARTIES

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

Related Party	Relationship
ACC Binh Duong Investment and Construction JSC	General Director of the company is the Chairman of the Board of Directors of this company.
An Binh Stone Trading Joint Stock Company	General Director of the company is the Deputy General Director of this company.

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Transactions with Related Parties:

	First Quarter of 2026	First Quarter of 2025
	VND	VND
ACC Binh Duong Investment and Construction JSC		
Purchase of goods		
Construction works	7,551,758,279	11,227,683,797
Excavator rental	-	52,608,000
Sales		
Payment collection	101,885,662,136	62,213,114,442
An Binh Stone Trading JSC		
Purchase of goods		
Drilling services	941,936,000	663,192,000
Vehicle rental	55,500,000	55,500,000

Income of the Board of Directors and the CEO

	First Quarter of 2026	First Quarter of 2025
	VND	VND
Mr. Pham Huy Hau General Director	15,000,000	-
Mr. Nguyen Minh Chi Deputy General Director	162,653,748	-
Mrs. Nguyen Thi Thuy Van Member of the BOD	50,000,000	40,000,000
Total	227,653,748	40,000,000

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.

37. COMPARATIVE FIGURES

The comparative figures presented in the Balance Sheet are the audited figures as at December 31, 2025.

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, 2025 to March 31, 2025.


Approved on April 29, 2026

Preparer

Chief Accountant

Deputy General Director


 Ung Thi Mo


 Dao Huynh Kim


 Nguyen Minh Chi