

Hanoi, 14 October 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**Dear: Hanoi Stock Exchange**

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Vinaconex 21 Joint Stock Company shall disclose information on the financial statements of **Q3/2026** to the Hanoi Stock Exchange as follows:

1. Organization name:

- Stock code: V21

- Address: 3rd Floor, Vinaconex 21 Building, Alley No. 804, Quang Trung Street, Duong Noi Ward, Hanoi City

- Contact phone number/Tel: 024.6325.6588

- Email: Vinaconex21@gmail.com

- Website: Vinaconex21.vn

2. Information disclosure content:

- **Financial Statements Q3/2026**

☐ Separate financial statements (Listed organizations without subsidiaries and superior accounting units with affiliated units);

☐ Consolidated financial statements (Listed organization with subsidiaries);

☒ Combined Financial Statements (applicable to listed companies that have dependent accounting units with independently organized accounting systems).

- Cases that must explain the cause:

+ The audit organization gives an opinion other than an unqualified opinion on the financial statements (for audited financial statements):

☐ Yes

☐ No

Explanatory text in case of integration:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited Financial Statements):

☐ Yes

☐ No

Explanatory text in case of integration:

☐ Yes

☐ No



+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☒ Yes

☐ No

Explanatory text in case of integration:

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:

☒ Yes

☐ No

Explanatory text in case of integration:

☒ Yes

☐ No

This information was published on the Company's website on: 14 October 2026 at the link: <https://vinaconex21.vn/>

3. Report on transactions worth 35% or more of total assets in 2026.

In case a listed organization has transactions, it is recommended to fully report the following contents:

- Transaction content: None
- Ratio of transaction value/total asset value of the enterprise (%) (based on the most recent financial report):
- Transaction completion date:

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information..

Attached documents:

- Consolidated financial report Q3/2026
- Disclosure Document No. 172/V21 dated 14 October 2026.



CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ
Nguyễn Mạnh Hà

**VINACONEX 21 JOINT STOCK
COMPANY**

No. 172/V21

*Re: Disclosure and Explanation of the
Q3/2026 Consolidated Financial
Statements*

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, 14 October 2026

**To: - STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE**

1. Company Name: Vinaconex 21 Joint Stock Company
2. Stock code: V21
3. Head office address: 3rd Floor, Vinaconex 21 Building, Alley 804 Quang Trung Street, Duong Noi Ward, Hanoi City, Vietnam.
4. Telephone: 0246.325.6588
5. Person making information disclosure: Nguyen Manh Ha
6. Information to be disclosed:

6.1. The Q3/2026 Consolidated Financial Statements of Vinaconex 21 Joint Stock Company were prepared on 14 October 2026 and comprise the Statement of Financial Position, the Statement of Income, the Statement of Cash Flows and the Notes to the Financial Statements.

6.2. Explanation:

- Profit after corporate income tax in the Q3/2026 Statement of Income changed by 10% or more compared with Q3/2025 for the following reasons:

Revenue recognized during the period increased compared with the same period of the previous year, contributing to an improvement in business performance. In addition, the Company continued to focus on management, cost control and operational efficiency, thereby positively affecting its business results during the period.

- Profit after corporate income tax in the Q3/2026 Statement of Income was positive, whereas a loss was recorded in the same period of the previous year, for the following reasons:



Management expenses and interest expenses decreased during the period. In addition, the gross profit margin for the current period was higher than that of the previous period.

7. Website where the full financial statements are published:

www.vinaconex21.vn

We hereby undertake that the information disclosed above is true and accurate and accept full legal responsibility for the contents of this disclosure.

Respectfully submitted.

Recipients:

- As above;
- Office

VINACONEX 21 JOINT STOCK COMPANY



CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ
Nguyễn Mạnh Hà

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

Item	Code	Notes	30/09/2026	01/01/2026
A- CURRENT ASSETS (100=110+120+130+140+150)	100		1.014.634.037.897	403.211.284.121
I. Cash and cash equivalents	110		21.721.431.772	6.142.913.151
1. Cash	111	V.01	21.721.431.772	6.142.913.151
2. Cash equivalents	112		-	-
II. Long-term financial investments	120	V.02	-	-
III. Receivables	130		392.108.788.819	170.461.994.694
1. Short-term trade receivables	131	V.03a	26.466.790.249	26.309.251.711
2. Advances to suppliers	132		311.907.463.622	61.114.185.895
5. Other short-term receivables	135	V.04a	55.716.373.412	85.020.395.552
6. Provision for doubtful debts (*)	136		(1.981.838.464)	(1.981.838.464)
IV. Inventories	140		551.373.902.771	201.809.347.236
1. Inventories	141	V.07	551.373.902.771	201.809.347.236
V. Short-term biological assets	150			
VI. Other current assets	160		49.429.914.535	24.797.029.040
1. Short-term prepaid expenses	161	V.14a	3.000.000.000	225.000.000
2. Deductible VAT	162		44.044.964.292	22.472.100.571
3. Taxes and other receivables from the State	163	V.19b	2.384.950.243	2.099.928.469
B - NON-CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200		79.824.232.917	81.261.297.499
I. Long-term receivables	210		32.288.000	32.288.000
5. Other long-term receivables	215	V.04b	32.288.000	32.288.000
II. Fixed assets	220		62.992.544.400	35.725.811.534
1. Tangible fixed assets	221	V.09	62.992.544.400	35.725.811.534
- Historical cost	222		91.274.159.167	64.043.892.985
- Accumulated depreciation (*)	223		(28.281.614.767)	(28.318.081.451)
III. Long-term biological assets	230			
IV. Investment properties	240	V.13b	16.444.663.820	16.764.581.600
- Historical cost	241		19.195.066.800	19.195.066.800
- Accumulated depreciation (*)	242		(2.750.402.980)	(2.430.485.200)
V. Long-term work in progress	250		-	28.298.448.000
1. Long-term production and business in progress	251	V.08a	-	-
2. Construction in progress	252	V.08b	-	28.298.448.000
VI. Long-term financial investments	260		-	-
VII. Other non-current assets	270		354.736.697	440.168.365
1. Long-term prepaid expenses	271	V.14b	354.736.697	440.168.365
4. Other non-current assets	274	V.15b		
TOTAL ASSETS (280 = 100 + 200)	280		1.094.458.270.814	484.472.581.620

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

Item	Code	Notes	30/09/2026 VND	01/01/2026 VND
C- LIABILITIES (300 = 310 + 330)	300		762.353.743.217	362.903.001.024
I. Current liabilities	310		367.362.427.252	206.597.412.517
1. Short-term trade payables	311	V.17a	29.500.014.050	31.719.610.529
2. Short-term advances from customers	312		171.045.120.957	52.290.530.275
4. Short-term taxes and other payables to the State	314	V.19a	69.949.196	56.299.202
5. Payables to employees	315		3.003.485.034	2.192.791.451
6. Short-term accrued expenses	316	V.20a	2.000.000.000	4.813.117.280
9. Short-term unearned revenue	319	V.22a	70.090.909	70.090.909
10. Other short-term payables	320	V.21a	4.230.802.561	3.423.978.424
11. Short-term borrowings and finance lease liabilities	321	V.15a	157.442.964.545	112.030.994.447
12. Short-term provisions	322	V.25		
13. Bonus and welfare fund	323		-	-
II. Non-current liabilities	330		394.991.315.965	156.305.588.507
1. Long-term trade payables	331	V.17b		
7. Long-term unearned revenue	337	V.22b	19.393.069.083	19.773.174.390
8. Other long-term payables	338	V.19b	40.000.000.000	40.000.000.000
9. Long-term borrowings and finance lease liabilities	339	V.15b	335.598.246.882	96.532.414.117
D - EQUITY (400 = 410 + 430)	400		332.104.527.597	121.569.580.596
I. Owners' equity	410	V.27	332.104.527.597	121.569.580.596
1. Contributed capital of owners	411		329.997.890.000	119.997.890.000
- Ordinary shares with voting rights	411a		329.997.890.000	119.997.890.000
- Preference shares	411b			
2. Share premium	412		(144.026.500)	(117.026.500)
8. Development investment fund	418		777.775.837	777.775.837
9. Other funds belonging to equity	419			
10. Retained earnings	420		1.472.888.260	910.941.259
- Retained earnings brought forward	420a		910.941.259	70.848.587
- Retained earnings for the current year	420b		561.947.001	840.092.672
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		1.094.458.270.814	484.472.581.620

Prepared by

Ha Duc Tam

Chief Accountant

Phan Truong Quan

Approved on 14 October 2026
General Director

NGUYEN HUY CUONG

CONSOLIDATED STATEMENT OF PROFIT OR LOSS
For the period from 01 January 2026 to 30 September 2026

ITEMS	Code	Notes	QIII/2026 VND	QIII/2025 VND	Accumulated Quý III/2026 VND	Accumulated Quý III/2025 VND
1. Revenue from sales and service provision	01	VI.01	15.609.944.469	4.310.953.733	54.954.659.728	102.202.466.623
2. Revenue deductions	02	VI.02	-	-	-	-
3. Net revenue from sales and service provision (10 = 01 - 02)	10		15.609.944.469	4.310.953.733	54.954.659.728	102.202.466.623
4. Cost of goods sold	11	VI.03	12.948.886.908	4.452.038.726	47.221.324.707	93.059.261.357
5. Gross profit from sales and service provision (20 = 10 - 11)	20		2.661.057.561	(141.084.993)	7.733.335.021	9.143.205.266
6. Profit/Loss from investment property trading	21		-	-	-	-
7. Financial income	22	VI.05	6.694.916	1.598.486	8.041.618	7.357.911
8. Financial expenses	23	VI.06	917.873.256	1.045.356.983	3.036.423.054	3.183.413.929
- Of which: Interest expenses	24		917.873.256	1.045.356.983	3.036.423.054	3.183.413.929
9. Selling expenses	25	VI.09a	-	-	-	-
10. General and administrative expenses	26	VI.09b	1.570.973.492	2.072.579.822	4.203.309.734	8.964.135.386
11 Net profit from operating activities {30 = 20+21+22-(23+25+26)}	30		178.905.729	(3.257.423.312)	501.643.851	(2.996.986.138)
12. Other income	31	VI.07	2.753	264.088.601	91.512.926	380.361.511
13. Other expenses	32	VI.08	11.597	266.496.271	31.209.776	313.062.973
14. Other profit (40 = 31 - 32)	40		(8.844)	(2.407.670)	60.303.150	67.298.538
15. Total accounting profit before tax (50 = 30 + 40)	50		178.896.885	(3.259.830.982)	561.947.001	(2.929.687.600)
16. Current corporate income tax expense	51	VI.11a	-	-	-	-

CONSOLIDATED STATEMENT OF PROFIT OR LOSS
For the period from 01 January 2026 to 30 September 2026

ITEMS	Code	Notes	QIII/2026 VND	QIII/2025 VND	Accumulated Quý III/2026 VND	Accumulated Quý III/2025 VND
17. Deferred corporate income tax expense	52	VI.11b	-	-		
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		178.896.885	(3.259.830.982)	561.947.001	(2.929.687.600)
19. Basic earnings per share (*)	70		5	(272)	17	(244)
20. Diluted earnings per share	71					

Prepared by
(Signature, full name)



Ha Duc Tam

Chief Accountant
(Signature, full name)



Phan Truong Quan

Approved on 14 October 2026

General Director
(Signature, full name, seal)



Nguyen Huy Cuong

CONSOLIDATED STATEMENT OF CASH FLOWS
Indirect Method
For the accounting period from 01 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Notes	Accumulated QIII/2026	Accumulated QIII/2025
I. Cash flows from operating activities				
1. Profit before tax	01		561.947.001	(2.929.687.600)
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		1.351.632.914	1.149.693.491
- Provisions	03		-	-
- Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04			-
- Gains/losses from investing activities	05		(8.041.618)	(7.357.911)
- Interest expenses	06		3.036.423.054	3.183.413.929
- Other adjustments	07			-
3. Operating profit before changes in working capital	08		4.941.961.351	1.396.061.909
- Increase/decrease in receivables	09		(243.595.588.711)	(48.769.731.172)
- Increase/decrease in inventories	10		(349.564.555.535)	(21.430.089.746)
- Increase/decrease in payables (excluding interest and corporate income tax payable)	11		115.664.506.610	74.230.463.792
- Increase/decrease in prepaid expenses	12		(2.689.568.332)	(462.663.777)
- Increase/decrease in trading securities	13			-
- Interest paid	14		(3.727.990.334)	(3.254.616.969)
- Corporate income tax paid	15		-	-
- Other cash receipts from operating activities	16		-	-
- Other cash payments for operating activities	17		-	-
Net cash flows from operating activities	20		(478.971.234.951)	1.709.424.037
II. Cash flows from investing activities				
1. Payments for acquisition and construction of fixed assets and other long-term assets	21		-	(207.000.000)
2. Proceeds from disposal of fixed assets and other long-term assets	22		90.909.091	263.636.364
3. Loans granted and purchases of debt instruments of other entities	23			-
4. Collection of loans granted and sales of debt instruments of other entities	24		-	-
5. Investments in other entities	25			-
6. Proceeds from divestment in other entities	26		-	-
7. Interest received, dividends and profits received	27		8.041.618	7.357.911
Net cash flows from investing activities	30		98.950.709	63.994.275
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and capital contributions from owners	31		210.000.000.000	-

CONSOLIDATED STATEMENT OF CASH FLOWS
Indirect Method
For the accounting period from 01 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Note s	Accumulated QIII/2026	Accumulated QIII/2025
2. Repayment of capital contributions to owners / treasury share purchases	32		(27.000.000)	-
3. Proceeds from borrowings	33		400.171.947.310	58.026.880.119
4. Repayment of borrowings	34		(115.694.144.447)	(62.558.678.190)
5. Repayment of finance lease liabilities	35			-
6. Dividends and profits paid to owners	36			-
Net cash flows from financing activities	40		494.450.802.863	(4.531.798.071)
Net increase/decrease in cash and cash equivalents (50=20+30+40)	50		15.578.518.621	(2.758.379.759)
Cash and cash equivalents at beginning of period	60		6.142.913.151	14.811.078.411
Effects of foreign exchange rate changes	61			
Cash and cash equivalents at end of period (70=50+60+61)	70		21.721.431.772	12.052.698.652

Prepared by
(Signature, full name)



Ha Duc Tam

Chief Accountant
(Signature, full name)



Phan Truong Quan

Approved on 14 October 2026

General Director
(Signature, full name, seal)



Nguyen Huy Cuong

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

I. Characteristics of the enterprise's operations

1. Ownership structure:

VINACONEX 21 Joint Stock Company is a joint stock company. The Company's English name is VINACONEX 21 JOINT STOCK COMPANY, abbreviated as VINACONEX 21 JSC.

The Company was formerly known as Construction Joint Stock Company No.21, established under Business Registration Certificate No. 0303000252 dated March 10, 2005.

VINACONEX 21 Joint Stock Company – Enterprise Code: 0500236902. The latest amendment of the Enterprise Registration Certificate was the 14th amendment dated September 15, 2026, issued by the Department of Hanoi Department of Finance.

The Company's charter capital is VND 329,997,890,000

(Three hundred and twenty-nine billion, nine hundred and ninety-seven million, eight hundred and ninety thousand Vietnamese dong only).

Par value per share: VND 10,000.

On March 10, 2010, the Company's shares were officially listed on the Hanoi Stock Exchange (HNX) with the ticker symbol V21.

2. Business sector

The Company operates mainly in the fields of construction and installation, real estate business, and production of commercial concrete.

3. Business lines

Construction of civil, industrial, transportation, irrigation, airport, seaport and tunnel projects; water supply and + drainage systems; postal and cultural works; hydropower, thermal power and wind power plants; transmission lines and substations up to 500 KV; infrastructure works; residential areas; urban areas; industrial parks; export processing

Investment and construction consultancy services including project preparation, bidding consultancy, supervision + consultancy and project management consultancy; consultancy on new technological equipment and automation equipment; topographical and geological surveys, engineering measurements and testing.

Investment and development of housing and infrastructure for urban areas, residential areas, economic zones, export + processing zones and industrial parks. Hotel and guesthouse services; tourism and travel services; passenger transportation for tourism.

+ Import and export trading of materials, machinery, equipment, spare parts, production materials and consumer goods; automated production lines; construction materials; distribution agency for domestic and foreign companies.

+ Mining, manufacturing, processing and trading of construction materials and structural components for interior and exterior decoration.

+ Urban planning consultancy and architectural design.

Head office:

3rd Floor, Vinaconex 21 Building, Alley No. 804, Quang Trung Street, Duong Noi Ward, Hanoi City.

Tel: 042.63256588

4. Normal operating cycle

The Company's normal operating cycle is 12 months.

5. Significant events affecting the financial statements

During the financial year, the Company's business operations were conducted normally. There were no significant events that materially affected the Company's financial position, operating results and cash flows.

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

6. Enterprise structure

Subsidiary units:

Branch of VINACONEX 21 Joint Stock Company – Construction Materials Production and Trading Enterprise, located at 3A Floor, Vinaconex 21 Building, Ba La Street, Duong Noi Ward, Hanoi City.

The branch's main production activity is commercial concrete production.

7. Number of employees

As at 01 January 2026, the Company had 63 employees.

As at 30 June 2026, the Company had 65 employees.

8. Statement on comparability of information in the financial statements

The Company's financial statements are prepared in a manner that ensures the comparability of information.

9. Disclosure of other information in the financial statements in accordance with relevant laws such as enterprise law and securities law

During the financial year, the Company has fully complied with the regulations on information disclosure, corporate governance and obligations of listed companies in accordance with:

The Law on Enterprises

The Law on Securities and its guiding documents

Listing and information disclosure regulations of the Hanoi Stock Exchange (HNX)

II. Accounting period and reporting currency

1. Accounting period:

The Company's fiscal year starts on January 01 and ends on December 31 each calendar year.

This accounting period begins on 01 January 2026 and ends on 30 September 2026.

2. Reporting currency:

The reporting currency used in accounting is Vietnamese Dong (VND), accounted for under the historical cost method, in accordance with the Accounting Law No.03/2003/QH11 dated June 17, 2003 and Vietnamese Accounting Standard No.01 – General Standards.

III. Accounting standards and accounting regime applied

1. Accounting regime applied:

The Company applies the Enterprise Accounting System under Circular No. 99/2025/TT-BTC issued by the Ministry of Finance.

2. Statement of compliance with accounting standards and accounting regime

The Company has applied Vietnamese Accounting Standards and related guidance issued by the State.

The financial statements are prepared and presented in accordance with the provisions of the accounting standards, implementing circulars and the current accounting regime.

IV. Accounting policies, accounting estimates and relevant legal regulations applied

1. Principles of translation of financial statements prepared in foreign currencies:

Transactions denominated in foreign currencies are translated into Vietnamese Dong (VND) at the actual exchange rate prevailing at the transaction date.

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

2. Exchange rates applied

The actual transaction exchange rate at the time the transaction occurs.

At the end of the period, monetary items denominated in foreign currencies are retranslated using the exchange rate of the commercial bank where the Company regularly conducts transactions.

3. Principle of determining the effective interest rate

The effective interest rate is determined based on the expected cash flows and the term of the loan or investment.

4. Principles for recognition of cash and cash equivalents

Cash and cash equivalents include:

Cash on hand

Cash at bank

Short-term investments with original maturity of not more than three months.

5. Accounting principles for financial investments

Financial investments are recorded at historical cost.

When there is evidence of impairment, the Company makes provisions in accordance with applicable regulations.

6. Accounting principles for receivables

Receivables are recognized at their recoverable value.

The Company makes allowance for doubtful debts in accordance with current regulations.

7. Accounting principles for inventories

Inventories are recognized at cost.

Inventory costing method: Weighted average method.

Inventory accounting method: Perpetual inventory method.

Provision for inventory impairment is recognized when the net realizable value is lower than the cost.

8. Accounting principles for fixed assets and depreciation

Fixed assets are recorded at historical cost.

Depreciation of fixed assets is calculated using the straight-line method over the useful life of the assets.

9. Accounting principles for biological assets

The Company does not have biological assets.

10. Accounting principles for business cooperation contracts

The Company does not have business cooperation contracts.

11. Accounting principles for prepaid expenses

Expenses incurred relating to multiple accounting periods are allocated to production and business expenses over the period benefiting from such expenses.

12. Accounting principles for trade payables

Trade payables are recognized at the actual amount payable.

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

13. Accounting principles for dividends and profit payable

Dividends and profit payable are recognized when a distribution decision is approved by the owners.

14. Principles for recognition of accrued expenses

Accrued expenses are recognized in accordance with the matching principle between revenue and expenses.

15. Principles for recognition of deferred revenue

Advance receipts are allocated to revenue during the period according to the period in which the related obligations are fulfilled.

16. Accounting principles for provisions

Provisions are recognized when:

The enterprise has a present obligation;

It is probable that an outflow of resources will be required to settle the obligation.

17. Accounting principles for deferred corporate income tax

The Company does not have deferred corporate income tax.

18. Accounting principles for borrowings and finance lease liabilities

Borrowings are recognized at the actual amount received..

19. Accounting principles for borrowing costs

Borrowing costs are recognized as financial expenses during the period, except where capitalization is required in accordance with regulations.

20. Accounting principles for convertible bonds

The Company does not issue convertible bonds.

21. Accounting principles for owners' equity

Owners' equity is recognized based on the actual capital contributions made by the owners or shareholders.

22. Accounting principles for recognition of revenue and other income

Revenue is recognized when:

Ownership of goods has been transferred to the buyer;

Revenue can be measured reliably;

The Company obtains economic benefits from the transaction.

23. Accounting principles for revenue deductions

Trade discounts, sales discounts and sales returns are recorded as deductions from revenue.

24. Accounting principles for cost of goods sold

Cost of goods sold is recognized in accordance with the revenue generated during the period.

25. Accounting principles for financial expenses

Financial expenses include interest expenses and other expenses related to financial activities.

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026
(Continued)

26. Accounting principles for selling expenses and administrative expenses

Selling expenses and administrative expenses are recognized in accordance with the matching principle and when incurred during the period.

27. Accounting principles for disposal of fixed assets

Gains or losses arising from the disposal of assets are recognized as other income or other expenses.

28. Accounting principles for corporate income tax

Corporate income tax expense is determined based on taxable income and the tax rate in accordance with current tax regulations.

29. Other accounting principles

The Company applies accounting principles in accordance with Vietnamese Accounting Standards and current legal regulations.

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

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

	Unit: VND	
	30/09/2026 VND	01/01/2026 VND
1. Cash		
+ Cash on hand	350.273.018	4.380.266.476
- Head Office	344.923.817	4.369.967.275
- Branch – Construction Materials Production and Trading Enterprise	5.349.201	10.299.201
	-	-
+ Demand deposits at banks	21.371.158.754	1.762.646.675
- Head Office	21.370.014.566	1.760.723.705
- Branch – Construction Materials Production and Trading Enterprise	1.144.188	1.922.970
	-	-
+ Cash in transit	-	-
Total	21.721.431.772	6.142.913.151
2. Financial investments	30/09/2026 VND	01/01/2026 VND
3. Trade receivables	30/09/2026 VND	01/01/2026 VND
a, Short-term trade receivables		
+ Head Office	26.466.790.249	26.309.251.711
- Corporate customers	26.466.790.249	26.309.251.711
+ Branch – Construction Materials Production and Trading Enterprise	-	-
- Other customers	-	-
Total	26.466.790.249	26.309.251.711
b, Long-term trade receivables		
- Customers accounting for 10% or more of the balar		-
- Other customers		-
Total		-
c, Receivables from related parties		
	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026
(Continued)

4. Other receivables	30/09/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
a, Short-term				
- Advances to project management boards, team leaders and project managers for project implementation	53.912.249.856		83.140.951.169	
- Receivables from employees;	-		-	
- Deposits and security deposits;	-		-	
- Other receivables.	1.804.123.556		1.879.444.383	-
+ Head Office	1.804.123.556		1.879.444.383	-
+ Branch - Construction Materials Production and Trading Enterprise	-		-	
	-		-	
Total	55.716.373.412	-	85.020.395.552	-
b, Long-term				
- Other receivables.	32.288.000		32.288.000	
+ Head Office	32.288.000		32.288.000	
+ Branch - Construction Materials Production and Trading Enterprise	-		-	
Total	32.288.000	-	32.288.000	-
5. Assets pending resolution	30/09/2026 VND		01/01/2026 VND	
(Details by each type of missing assets)	Quantity	Value	Quantity	Value
6. Bad debts	30/09/2026		01/01/2026	
	Historical cost	Recoverable value	Historical cost	Recoverable value
	Debtor		Debtor	
	1.981.838.464		1.981.838.464	
7. Inventories	30/09/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
- Goods in transit;				
- Raw materials and supplies;	-		-	-
- Tools and instruments;	24.119.014		43.466.329	-
+ Head Office	24.119.014	-	43.466.329	-
- Construction work in progress;	551.349.783.757		201.765.880.907	-
+ Head Office	551.349.783.757		201.765.880.907	-
Total	551.373.902.771	-	201.809.347.236	-

NOTES TO THE FINANCIAL STATEMENTS**For the accounting period from 01 January 2026 to 30 September 2026***(Continued)*

- Value of slow-moving, obsolete or impaired inventories that are not saleable as at the end of the period. Causes and proposed handling measures for slow-moving, obsolete or impaired inventories
- Value of inventories pledged or mortgaged as collateral for liabilities as at the end of the period
- Reasons for additional provision or reversal of provision for inventory impairment.

8. Long-term work in progress

	30/09/2026 VND		01/01/2026 VND	
	Historical cost	Recoverable value	Historical cost	Recoverable value
a) Long-term production and business costs in progress				
(Details by each type, stating the reasons why the production process of work-in-progress assets is abnormally interrupted)				
+ Head Office	-	-	-	-
Projects where the Company is the investor	-	-	-	-
Total	-	-	-	-

b) Construction in progress

(Details of projects accounting for 10% or more of total construction in progress)

	30/09/2026 VND	01/01/2026 VND
- Construction in progress;	-	28.298.448.000
+ Repair and renovation of the Company's office	-	-
+ Basement expansion of Building 19T1	-	28.298.448.000
Total	-	28.298.448.000

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

9. Changes in tangible fixed assets:

Items	Buildings and structures	Machinery and equipment	Means of transport and transmission	Management equipment	Other tangible fixed assets	Total
Historical cost						
Opening balance 01/01/2026	45.812.007.991	8.362.983.556	7.553.107.339	1.604.194.099	711.600.000	64.043.892.985
- Acquisitions during the period	-	-	-	-	0	-
- Completed construction in progress	28.298.448.000					28.298.448.000
- Other increases						-
- Transferred to investment properties						-
- Disposals and liquidations	-	1.068.181.818	-	-	-	1.068.181.818
- Other decreases		-	-	-		-
Closing balance 30/09/2026	74.110.455.991	7.294.801.738	7.553.107.339	1.604.194.099	711.600.000	91.274.159.167
Accumulated depreciation						
Opening balance 01/01/2026	10.355.450.510	8.312.886.779	7.553.107.339	1.469.202.407	627.434.416	28.318.081.451
- Depreciation during the period	973.500.011	9.000.000	-	33.840.117	15.375.006	1.031.715.134
- Other increases						-
- Transferred to investment properties						-
- Disposals and liquidations	-	1.068.181.818	-	-	-	1.068.181.818
- Other decreases		-	-	-		-
Closing balance 30/09/2026	11.328.950.521	7.253.704.961	7.553.107.339	1.503.042.524	642.809.422	28.281.614.767
Net book value						
Opening balance 01/01/2026	35.456.557.481	50.096.777	-	134.991.692	84.165.584	35.725.811.534
Closing balance 30/09/2026	62.781.505.470	41.096.777	-	101.151.575	68.790.578	62.992.544.400

NOTES TO THE FINANCIAL STATEMENTS**For the accounting period from 01 January 2026 to 30 September 2026***(Continued)*

- Net carrying value of tangible fixed assets used as collateral or pledged to secure borrowings at the end of the period;
- Disclosures relating to perennial plants bearing periodic products and working animals (if any);
- Detailed disclosures of tangible fixed assets currently in use and those disposed of/sold/transferred during the period with values equal to or exceeding 10% of the total value of tangible fixed assets;
- Fully depreciated tangible fixed assets that are still in use at the end of the year;
- Tangible fixed assets held for disposal at the end of the year;
- Commitments relating to the purchase or sale of significant tangible fixed assets in the future;
- Other changes relating to tangible fixed assets.

10. Changes in intangible fixed assets**11. Changes in finance lease fixed assets****12. Biological assets**

	30/09/2026 VND	01/01/2026 VND
13. Changes in investment properties		
+ Kiosks for lease at Kien Hung Project		
- Historical cost	19.195.066.800	19.195.066.800
- Accumulated depreciation	2.750.402.980	2.430.485.200
- Net book value	16.444.663.820	16.764.581.600

14. Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
a, Short-term (details by item)		
- Prepaid operating lease expenses for fixed assets;		
- Tools and instruments issued for use;		
- Borrowing costs;		
- Other items (specify if material).	3.000.000.000	225.000.000
Cộng	3.000.000.000	225.000.000
b, Long-term		
- Enterprise establishment expenses;		
- Consultancy fees for share issuance;	-	
- Other items (specify if material).	354.736.697	440.168.365
+ Office renovation	328.828.364	402.225.032
+ Website design	13.275.000	17.700.000
+ Accounting software	12.633.333	20.243.333
Cộng	354.736.697	440.168.365

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

15. Other assets	30/09/2026 VND	01/01/2026 VND
a) Short-term (details by item)		
Total	-	-
b) Long-term (details by item)		
Total		

16. Borrowings and finance lease liabilities	30/09/2026 VND		Từ 01/01 đến 30/09/2026		01/01/2026 VND	
	Amount	Amount repayable	Increase	Decrease	Amount	Amount repayable
a, Short-term borrowings						
- Short-term loan - BIDV Ha Dong Branch	39.206.114.545	39.206.114.545	39.206.114.545	50.090.144.447	50.090.144.447	50.090.144.447
- Borrowings from individuals	118.236.850.000	118.236.850.000	121.900.000.000	65.604.000.000	61.940.850.000	61.940.850.000
Total	157.442.964.545	157.442.964.545	161.106.114.545	115.694.144.447	112.030.994.447	112.030.994.447

b, Long-term borrowings (details by maturity)

Loan - BIDV Ha Dong Branch	335.598.246.882	335.598.246.882	239.065.832.765	-	96.532.414.117	96.532.414.117
Total	335.598.246.882	335.598.246.882	239.065.832.765	-	96.532.414.117	96.532.414.117

c, Borrowings from related parties

d, Finance lease liabilities

Maturity	Từ 01/01 đến 30/09/2026			Từ 01/01 đến 30/09/2025		
	Total	Interest paid	Principal repayment	Total	Interest paid	Principal repayment
Within 1 year						
From over 1 year to 5 years						
Over 5 years						
Finance lease liabilities from related parties						
Total						

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026
(Continued)

đ, Overdue borrowings and finance lease liabilities	30/09/2026 VND		01/01/2026 VND	
	Principal	Interest	Principal	Interest
- Borrowings;				
- Finance lease liabilities;				
Total				
- Reason for non-payment				

e, Borrowings and finance lease liabilities from related parties that are overdue but unpaid

17. Trade payables	30/09/2026 VND		01/01/2026 VND	
	Amount	Amount repayable	Amount	Amount repayable
a, Short-term trade payables				
+ Head Office	23.468.815.289	23.468.815.289	25.688.411.768	25.688.411.768
- Quang Long Company Limited	-	-	-	-
- Payables to other parties	23.468.815.289	23.468.815.289	25.688.411.768	25.688.411.768
+ Branch - Construction Materials Production and Trading Enterprise	6.031.198.761	6.031.198.761	6.031.198.761	6.031.198.761
- Payables to other parties	6.031.198.761	6.031.198.761	6.031.198.761	6.031.198.761
	-	-	-	-
Total	29.500.014.050	29.500.014.050	31.719.610.529	31.719.610.529
b, Long-term trade payables				
- Details of payables to suppliers accounting for 10% or more of total payables;				
- Payables to other parties				
Total				
c, Overdue payables				
- Details of creditors accounting for 10% or more of total overdue payables;				
- Other creditors				
Total				
d, Trade payables to related parties				
Details by each related party.				

18. Dividends and profit payable

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026
(Continued)

19. Taxes and other payables to the State

a) Payable	01/01/2026 VND	Payable during the period	Paid during the period	30/09/2026 VND
+ Value Added Tax (VAT)	-	-	-	-
+ Corporate Income Tax (CIT)	-	-	-	-
+ Personal Income Tax (PIT)	56.299.202	158.396.914	182.215.010	32.481.106
+ Other taxes	-	111.742.021	74.273.931	37.468.090
Total	56.299.202	270.138.935	256.488.941	69.949.196

b) Receivable

	01/01/2026 VND	Receivable during the period	Collected during the period	30/09/2026 VND
+ Value Added Tax (VAT)	1.819.810.436	286.669.995	-	2.106.480.431
+ Corporate Income Tax (CIT)	271.500.085	-	-	271.500.085
+ Land tax	1.648.221	-	1.648.221	-
+ Other taxes	6.969.727	-	-	6.969.727
	2.099.928.469	286.669.995	1.648.221	2.384.950.243

20. Accrued expenses

	30/09/2026 VND	01/01/2026 VND
a, Short-term		
- Interest expenses	-	691.567.280
- Other accrued expenses;	2.000.000.000	4.121.550.000
Total	2.000.000.000	4.813.117.280
b, Long-term		
Total		

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

21. Other payables	30/09/2026 VND	01/01/2026 VND
a, Short-term		
- Surplus assets pending resolution;		
- Trade union fees;	-	-
- Health insurance, social insurance and unemployment insurance	359.941.611	-
- Payables related to equitization;		
- Short-term deposits and security deposits received;		
- Dividends and profit payable;		
- Other payables and other statutory obligations.	3.870.860.950	3.423.978.424
Total	4.230.802.561	3.423.978.424
b, Long-term		
- Long-term deposits and security deposits received	-	-
- Other payables and other statutory obligations	40.000.000.000	40.000.000.000
Total	40.000.000.000	40.000.000.000
c, Overdue payables (Details by each item and reasons for overdue payments)		

22. Deferred revenue	30/09/2026 VND	01/01/2026 VND
a, Short-term	70.090.909	70.090.909
Total	70.090.909	70.090.909
b, Long-term	19.393.069.083	19.773.174.390
Total	19.393.069.083	19.773.174.390
c, Inability to perform contracts with customers (Details by each item and reasons for the inability to perform the contracts with customers).		

23. Bonds issued

23.1 Ordinary bonds

	30/09/2026			01/01/2026		
	Value	Interest rate	Maturity	Giá trị	Interest rate	Maturity
a, Bonds issued						
Total						
b, Detailed disclosures of bonds held by related parties (by each type of bond)						
c, Bond issuance costs						
Total						
23.2 Convertible bonds						

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

24. Preference shares classified as liabilities

25. Provisions	30/09/2026 VND	01/01/2026 VND
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26. Deferred income tax assets and deferred income tax liabilities

a, Deferred income tax assets	30/09/2026 VND	01/01/2026 VND
b, Deferred income tax liabilities	30/09/2026 VND	01/01/2026 VND

27. Owners' equity

a, Statement of changes in owners' equity

Unit: VND

Components of owners' equity

Description	Owner's contributed capital	Share premium	Other capital of owners	Reserves	Undistributed earnings	Total
A	1	2	3	4	5	6
Opening balance	119.997.890.000	(117.026.500)	-	777.775.837	70.848.587	120.729.487.924
01/01/2025						
- Capital increas	-	-		-		-
- Profit					840.092.672	840.092.672
- Other increases				-	-	-
- Capital decrease						
- Loss					-	-
- Other decreases		-			-	-
Opening balance	119.997.890.000	(117.026.500)	-	777.775.837	910.941.259	121.569.580.596
01/01/2026						
- Capital increas	210.000.000.000	-		-		210.000.000.000
- Profit					561.947.001	561.947.001
- Other increases		(27.000.000)		-	-	(27.000.000)
- Capital decrease						
- Loss					-	-
- Other decreases		-			-	-
Closing balance	329.997.890.000	(144.026.500)	-	777.775.837	1.472.888.260	332.104.527.597
30/09/2026						

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026
(Continued)

b, Details of owners' contributed capital	30/09/2026 VND	01/01/2026 VND
- Capital contribution from Vinaconex Corporation	390.000.000	390.000.000
- Capital contributions from other shareholders	329.607.890.000	119.607.890.000
Total	329.997.890.000	119.997.890.000
c, Transactions in equity with owners and distribution of dividends and profits	30/09/2026 VND	01/01/2026 VND
- Owner's investment capital		
+ Capital contribution at the beginning of the period	119.997.890.000	119.997.890.000
+ Increase in capital contribution during the period	210.000.000.000	-
+ Decrease in capital contribution during the period	-	-
+ Capital contribution at the end of the period	329.997.890.000	329.997.890.000
- Dividends and profits distributed	-	-
d, Shares	30/09/2026 Shares	01/01/2026 Shares
- Number of shares authorized for issuance	32.999.789	11.999.789
- Number of shares issued to the public	32.999.789	11.999.789
+ Ordinary shares	32.999.789	11.999.789
+ Preference shares (classified as equity)		
- Number of treasury shares repurchased	-	-
+ Ordinary shares		
+ Preference shares (classified as equity)		
- Number of shares outstanding	32.999.789	11.999.789
+ Ordinary shares	32.999.789	11.999.789
+ Preference shares (classified as equity)		
* Par value of outstanding shares: VND 10,000 per share		
d, Dividends and profits		
- Dividends and profits declared after the end of the annual accounting period:		
+ Dividends declared on ordinary shares or charter capital:		
+ Dividends declared on preference shares:		
+ Dividends in shares:		
+ Portion of profits distributed to supplement the charter capital of the investee:		
- Dividends on cumulative preference shares not yet recognized:		
- Disclosure regarding the restriction on the use of proceeds received from the public offering or issuance of shares which are currently frozen or restricted.		

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026
(Continued)

e) Reasons for increases/decreases in items of owners' equity

- Share premium;
- Bond conversion options;

	01/01/2026 VND	Increase during the period	Decrease during the period	30/09/2026 VND
- Development investment fund;				
- Development investment fund;	777.775.837	-	-	777.775.837
	777.775.837	-	-	777.775.837
- Treasury shares;				
- Other funds under owners' equity;				

g) Income and expenses, gains or losses recognized directly in owners' equity in accordance with the relevant Vietnamese Accounting Standards.

28. Revaluation surplus of assets	30/09/2026 VND	01/01/2026 VND
- Reason for changes between the beginning and the end of the year (circumstances of revaluation, assets revalued, decisions under which the revaluation was made,		

29. Foreign exchange differences	30/09/2026 VND	01/01/2026 VND
- Foreign exchange differences arising from translation of financial statements prepared in foreign currencies into VND		
- Foreign exchange differences arising from other causes (specify the reasons)		

30. Off-balance sheet items	30/09/2026 VND	01/01/2026 VND

31. Value of assets held by the enterprise on behalf of other parties but restricted in use due to legal constraints or liabilities that the enterprise is obliged to settle under contractual agreements or legal regulations

32. Other information that the enterprise considers necessary to disclose in order to provide useful information to users

- Disclosure of the basis for determining the value of non-monetary assets received as grants or donations
- Other information.

NOTES TO THE FINANCIAL STATEMENTS**For the accounting period from 01 January 2026 to 30 September 2026***(Continued)***VI. Additional information for items presented in the Statement of Profit or Loss****1. Total revenue from sales and services**

a, Revenue	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
+ Revenue from sale of goods	-	-
+ Construction revenue	52.826.579.420	92.183.957.497
+ Revenue from sale of ready-mixed concrete	-	-
+ Real estate revenue	820.272.727	9.017.635.636
+ Service revenue	1.307.807.581	1.000.873.490
+ Other revenue	-	-
Total	54.954.659.728	102.202.466.623

b, Revenue from related parties

(Details by each counterparty)

2. Revenue from related parties**Total**

Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
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3. Cost of goods sold

	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
+ Cost of goods sold	-	-
+ Construction costs	45.497.335.918	84.352.692.577
+ Cost of ready-mixed concrete sold	-	-
+ Cost of real estate sold	769.027.127	8.386.651.000
+ Cost of services	954.961.662	319.917.780
+ Other costs	-	-
Total	47.221.324.707	93.059.261.357

4. Gain/(loss) from disposal of investment property

	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Revenue from disposal of investment properties	-	-
- Carrying amount of investment properties disposed	-	-
- Expenses related to disposal of investment properties	-	-
Gain/(loss) from disposal of investment properties	-	-

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

5. Financial income	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Interest income from deposits and loans	8.041.618	7.357.911
Total	8.041.618	7.357.911
6. Financial expenses	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Interest expenses on borrowings;	3.036.423.054	3.183.413.929
Total	3.036.423.054	3.183.413.929
7. Other income	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Other items.	91.512.926	380.361.511
Total	91.512.926	380.361.511
8. Other expenses	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Other items.	31.209.776	313.062.973
Total	31.209.776	313.062.973
9. Selling expenses and administrative expenses	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
a, Selling expenses	-	-
Total	-	-
b, Administrative expenses		
+ Management staff costs	945.699.742	5.832.181.904
+ Management materials costs	-	-
+ Office supplies expenses	89.817.776	-
+ Depreciation of fixed assets	554.809.916	707.982.864
+ Taxes, fees and charges	131.154.144	59.840.812
+ Provision expenses	-	-
+ Purchased services expenses	963.180.947	459.994.055
+ Other cash expenses Chi phí bằng tiền khác	1.518.647.209	1.904.135.751
Total	4.203.309.734	8.964.135.386
c, Items reducing selling and administrative expenses		
- Reversal of provision for product, goods and construction warranty		
- Reversal of restructuring provisions and other provisions		
- Other reductions		

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 September 2026
(Continued)

10. Operating expenses by nature	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Raw materials and materials costs;	-	-
- Labor costs;	-	-
- Depreciation of fixed assets;	-	-
- Purchased services expenses;	-	-
- Other cash expenses.	-	-
Total	-	-

11. a) Corporate income tax expense	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Accounting profit before tax		-
- Tax calculated at the current corporate income tax		
- Non-taxable income		
- Non-deductible expenses		
- Tax losses carried forward from previous periods		
- Corporate income tax expense	-	-
- Total current corporate income tax expense	-	-

b) Deferred corporate income tax expense	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
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VII. Additional information for items presented in the Statement of Cash Flows

1. Cash held by the enterprise but not available for use

Detailed disclosure of the amount and reasons for cash and cash equivalents held by the enterprise but restricted from use due to legal limitations or other binding conditions that the enterprise must comply with.

2. Non-cash transactions affecting future cash flows

	Accumulated QIII/2026 VND	Accumulated QIII/2025 VND
- Acquisition of assets through the assumption of liabilities directly related to the assets or through finance lease transactions;		
- Acquisition of a business through the issuance of shares;		
- Conversion of debt into owners' equity;		
- Other non-cash transactions		

NOTES TO THE FINANCIAL STATEMENTS**For the accounting period from 01 January 2026 to 30 September 2026***(Continued)***3. Cash received from borrowings during the period:**

- Cash proceeds from borrowings under normal loan agreements;
- Cash proceeds from issuance of ordinary bonds;
- Cash proceeds from issuance of convertible bonds;
- Cash proceeds from issuance of preference shares classified as liabilities;
- Cash proceeds from repurchase agreements of Government bonds and securities REPO transactions;
- Cash proceeds from borrowings under other forms.

4. Repayment of loan principal during the period:

- Repayment of loan principal under normal loan agreements;
- Repayment of principal of ordinary bonds;
- Repayment of principal of convertible bonds;
- Repayment of principal of preference shares classified as liabilities;
- Payments related to repurchase transactions of Government bonds and securities REPO;
- Repayment of borrowings under other forms

5. Acquisition and disposal of subsidiaries during the reporting period

- Total consideration for acquisition or disposal of subsidiaries during the period;
- Portion of consideration for acquisition or disposal of subsidiaries settled in cash and cash equivalents;
- Cash and cash equivalents held by the subsidiaries or other business units acquired or disposed of;
- Portion of assets (aggregated by asset categories) other than cash and cash equivalents and liabilities of the subsidiaries acquired or disposed of during the period.

VIII. Other information

1. Contingent liabilities, commitments and other financial information:
2. Events occurring after the end of the annual accounting period:
3. Related party information (in addition to the information disclosed in the sections above).
4. Presentation of assets, revenue and operating results by segment (by business sector or geographical area) in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting.
5. Comparative information (changes in information presented in the financial statements of previous accounting periods):
.....
6. Information regarding the going concern assumption applied in cases where the Board of Management determines that events or conditions exist that may cast significant doubt on the entity's ability to continue as a going concern.
7. Disclosures of significant assumptions and estimates, including:
 - a) The nature of assumptions or estimation uncertainties;
 - b) Reasons and amounts that may be affected by such assumptions or estimation uncertainties;
 - c) Assessment of the likelihood of different possible outcomes;

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

(Continued)

d) Measures/actions expected to be taken by the Board of Management to mitigate the impact on the items in the financial statements if such uncertainties occur in the following financial year.

8. Other measures/solutions:

IX. Amendments and supplements to the financial statement templates, titles and contents of items compared with the financial statement templates prescribed by the Ministry of Finance (if any):

- Titles of items amended or supplemented in accordance with the regulations:

- Contents of items amended or supplemented in accordance with the regulations:

Prepared by
(Signature, full name)



Ha Duc Tam

Chief Accountant
(Signature, full name)



Phan Truong Quan

Approved on 14 October 2026



General Director
(Signature, full name, seal)



Nguyen Huy Cuong

