

TRẦN  
NGỌC  
ÁNH

CÔNG TY CỔ PHẦN SÔNG ĐÀ 6  
SONG DA 6 JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập – Tự do – Hạnh phúc  
THE SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

Số: BCTC\_Q3.2026

Hà Nội, ngày 16 tháng 10 năm 2026

No.: BCTC\_Q3.2026

Hanoi, October 16, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH  
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội  
To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Sông Đà 6 thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý III năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the stock market, Song Da 6 Joint Stock Company discloses Quarter III 2026 financial statements information to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: CÔNG TY CỔ PHẦN SÔNG ĐÀ 6.

1. Name of organization: SONG DA 6 JOINT STOCK COMPANY.

- Mã chứng khoán/Stock code: SD6

- Địa chỉ: Tầng 1&2 nhà TM, khu đô thị Văn Khê, Phường Hà Đông, TP. Hà Nội.

Address: 1st & 2nd floor of TM building, Van Khe urban area, Ha Dong ward, Ha Noi city.

- Điện thoại liên hệ: 02422.253.666

Telephone: 02422.253.666

- E-mail: Congtycophansongda6@songda6.com.vn

- Website: https://www.songda6.com.vn

2. Nội dung thông tin công bố/ Contents of disclosure:

- BCTC Quý III năm 2026/ Quarter III 2026 financial statements.



Báo cáo tài chính riêng.

Separate financial statements.



Báo cáo tài chính hợp nhất.

Consolidated Financial Statements.



Báo cáo tài chính tổng hợp.

Combined Financial Statements.

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases subject to explanation of causes:

❖ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

Profit after corporate income tax at the statements of business results of the reporting period changed by 10% or more compared to the same period of the previous year:



Có/ Yes.



Không/ No.



Văn bản giải trình trong trường hợp tích có:  
*Explanatory document in the case of ticking "yes":*

☒ Có/ *Yes*.

☐ Không/ *No*.

- ❖ Lợi nhuận sau thuế trong kỳ báo cáo lãi, chuyển từ lỗ ở báo cáo cùng kỳ năm trước sang lãi ở kỳ này hoặc ngược lại:

*Profit after tax in the reporting period is lost, transferred from profit in the same period of the previous year to loss in this period or vice versa:*

☒ Có/ *Yes*.

☐ Không/ *No*.

Văn bản giải trình trong trường hợp tích có:  
*Explanatory document in the case of ticking "yes":*

☒ Có/ *Yes*.

☐ Không/ *No*.

- Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 16/10/2026 tại đường dẫn <https://www.songda6.com.vn>.

*This information has been published on the company's website on: 16/10/2026 at the link <https://www.songda6.com.vn>*

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên (Các giao dịch này làm thay đổi hoặc có giá trị đạt tỷ lệ từ 35% tổng tài sản trở lên trong thời gian từ tháng 01/2026 đến thời điểm này nếu có):

*Report on transactions valued at 35% or more of total assets (These transactions result in changes or have a value equal to or exceeding 35% of the total assets during the period from January 2026 to the present, if any)*

- Nội dung giao dịch: Không.

*Trading Content: No.*

- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%): Không.

*Proportion of transaction value/total asset value of the enterprise (%): No.*

- Ngày hoàn thành giao dịch: Không.

*Transaction completion date: No.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố.

*We hereby commit that the information disclosed above is true and take full responsibility before the law for the content disclosed information.*

Tài liệu đính kèm:

*Attachments:*

- BCTC: Quý III năm 2026  
*Quarter III 2026 financial statements.*
- Văn bản giải trình:  
Số: 187/CV-TCKT  
*Explanatory Document: No.: 187/CV-TCKT*

ĐẠI DIỆN TỔ CHỨC  
*ORGANIZATION REPRESENTATIVE*

(Người UQCBTT)

*(Person authorized to disclose information)*

Trần Ngọc Ánh  
*Tran Ngoc Anh*

**SONG DA CORPORATION JSC  
SONG DA 6 JOINT STOCK  
COMPANY**

Address: Commercial Building, Van Khe  
Urban Area, Ha Dong Ward, Hanoi City,  
Vietnam

**THE SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

**NOTES TO THE FINANCIAL STATEMENTS**

**Cumulative for 9 months of 2026**

**I. BUSINESS HIGHLIGHTS**

**1. STRUCTURE OF OWNERSHIP:**

Song Da 6 Joint Stock Company (hereinafter referred to as the “Company”) was initially established under Business Registration Certificate No. 3903000072, first issued on January 03, 2006 by the Business Registration Office under the Department of Planning and Investment of Gia Lai Province, and subsequently amended for the 20th time under Enterprise Registration Certificate No. 4400135552 issued by the Hanoi Department of Finance on September 17, 2025.

The Company's head office is currently located on the first and second floors, TM Building, Van Khe Urban Area, Ha Dong Ward, Hanoi.

The charter capital actually contributed, as stated in the Company's 19th amended Business Registration Certificate as of December 31, 2025, was VND 347,716,110,000, equivalent to 34,771,611 shares, with a par value of VND 10,000 per share.

**2. PRINCIPAL BUSINESS ACTIVITIES:**

The Company's principal business activities include: construction of civil, industrial, transportation, irrigation, postal, and technical infrastructure works; construction of power transmission lines and transformer stations; trading in materials, supplies, mechanical equipment, machinery, and construction technology.

**3. BUSINESS LINES:**

- Construction of civil, industrial, transportation, irrigation, postal and telecommunications works, technical infrastructure, as well as power transmission lines and substations;
- Manufacturing and trading of construction materials and supplies, precast concrete components, water supply and drainage pipelines; production and trading of cement; transportation services; and real estate business;
- Mining activities and production of construction materials;
- Import and export of materials, raw materials, mechanical equipment, machinery, and construction technologies;
- Power generation;
- Extraction of stone, sand, gravel, clay, etc...

#### **4. NORMAL PRODUCTION AND BUSINESS CYCLE:**

The normal production and business cycle of the Company is carried out within a period not exceeding 12 months.

#### **5. KEY OPERATING CHARACTERISTICS AFFECTING THE FINANCIAL STATEMENTS DURING THE FISCAL YEAR:**

During the nine months of 2026, Song Da 6 Joint Stock Company commenced the operation of a stone crushing and screening plant with a capacity of 500,000 m<sup>3</sup>/year at the Bac Ai Pumped Storage Hydropower Project in Khanh Hoa Province to produce crushed stone materials to construction contractors at the project site.

The Company continued recruiting workforce, mobilized construction personnel, and carried out repair and maintenance of machinery and equipment at the Lower Sekong A Hydropower Project in the Lao People's Democratic Republic, while coordinating with the project owner to resume construction activities in accordance with the project schedule.

The Company completed the final settlement of the Nam Luc Hydropower Project with the project owner.

In addition, the Company continued to finalize and expedite the settlement and finalization of completed works for Xekaman 3 Hydropower Project, Xekaman 1 – Xanxay Hydropower Project in the Lao People's Democratic Republic, as well as Huoi Quang.

#### **6. BUSINESS STRUCTURES:**

List of Affiliated Units: The Company has four (04) affiliated units that have temporarily ceasing operations, including:

- Hanoi Branch
- Song Da 6.01 Branch
- Song Da 6.03 Branch
- Song Da 6.05 Branch

In addition, the Company has two (02) Project Management Units operating under its authority, as follows:

- Bac Ai Pumped Storage Hydropower Project Management Unit: Responsible for construction activities of the Bac Ai Pumped Storage Hydropower Project.
- Lao Hydropower Project Management Unit: Responsible for construction activities of the Lower SeKong A Hydropower Project in the Lao People's Democratic Republic.

#### **7. THE TOTAL NUMBER OF EMPLOYEES AS AT THE END OF THE REPORTING PERIOD WAS 238.**

#### **8. STATEMENT ON COMPARABILITY OF INFORMATION IN THE FINANCIAL STATEMENTS:**

The comparative figures presented in the Balance Sheet, Income Statement, Cash Flow Statement, and the relevant notes thereto are derived from the Company's financial statements for the period ended June 30, 2026.

#### **II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING**

1. The annual accounting period begins on January 01 and ends on December 31.
2. The currency used in accounting is the Vietnamese Dong (VND).

#### **III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS**

##### **1. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS:**

The Company applies Vietnamese Accounting Standards and the Vietnamese Accounting System for enterprises issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, as well as relevant guiding circulars on the implementation of accounting standards issued by the Ministry of Finance and other applicable legal regulations relating to the preparation and presentation of financial statements.

## **2. STATEMENT OF COMPLIANCE WITH VIETNAMESE ACCOUNTING STANDARDS AND ACCOUNTING REGIME:**

The Board of Management confirms that the Company has complied with the requirements of Vietnamese Accounting Standards and the Vietnamese Accounting System for enterprises issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, as well as relevant circulars guiding the implementation of accounting standards issued by the Ministry of Finance and other applicable legal regulations relating to the preparation and presentation of the financial statements.

## **IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS**

### **1. PRINCIPLES FOR TRANSLATION OF FINANCIAL STATEMENTS PREPARED IN FOREIGN CURRENCIES INTO VIETNAMESE DONG:**

Transactions in foreign currency are converted at the exchange rate on the date of the transaction. The balances of monetary items denominated in foreign currency at the end of the year are converted using the exchange rate on that date.

Exchange differences arising during the year from foreign currency transactions are recognized in financial income or financial expenses. Exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the year, after offsetting exchange gains and losses, are recognized in financial income or financial expenses.

The exchange rate used to translate foreign currency transactions is the actual transaction rate at the date of the transaction. The actual transaction rate for foreign currency transactions is determined as follows.

The exchange rate when re-evaluating monetary items denominated in foreign currencies at the end of the year is determined according to the following principles:

- For foreign currency accounts at banks: the exchange rate for buying foreign currency by the commercial bank where the Company opens these accounts.
- For monetary items denominated in foreign currency classified as other assets: the exchange rate for buying foreign currency by Joint Stock Commercial Bank for Foreign Trade of Vietnam (with which the Company regularly transacts).
- For monetary items denominated in foreign currency classified as accounts payable: the exchange rate for selling foreign currency by Joint Stock Commercial Bank for Foreign Trade of Vietnam (with which the Company regularly transacts).

### **2. PRINCIPLES FOR RECOGNITION OF CASH AND CASH EQUIVALENTS:**

Cash includes cash on hand, demand deposits in banks and term bank deposits. Cash equivalents are short-term investments with maturities of no more than three months from the date of acquisition, which are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

### **3. ACCOUNTING PRINCIPLES FOR FINANCIAL INVESTMENTS:**

*Investment in other entities*

Investments in equity instruments of other entities include equity investments where the Company does not have control, joint control, or significant influence over the investees.

These investments are initially recognized at cost, which includes purchase price or contributed capital plus directly attributable investment-related costs. Dividends and profits from periods prior to the investment acquisition are recorded as a reduction in the investment's value. Dividends and profits from subsequent periods earned after the acquisition are recognized as revenue. Dividends received in the form of shares are only recorded as an increase in the number of shares held and are not recognized as an increase in the investment's value.

A provision for impairment of investments in equity instruments of other entities is recognized at the time of preparing the financial statements when there is a decline in the value of the investments compared to their original cost. For investments whose fair value cannot be determined at the reporting date, the provision is calculated as the difference between the total actual capital contributed by all parties to the investee and the actual equity of the investee, multiplied by the Company's proportion of capital contribution in relation to the total capital contributed by all parties.

Any increase or decrease in the required provision for impairment of investments in equity instruments of other entities at the reporting date is recorded under financial expenses.

#### **4. ACCOUNTING PRINCIPLES FOR RECEIVABLES:**

Accounts receivable are stated at carrying amount less provisions for doubtful debts. The classification of receivables is made according to the following principles:

- Trade receivables reflect trade receivables arising from purchase and sale transactions between the Company and the buyer who is an independent entity from the Company.
- Other receivables include non-commercial receivables that are not related to buy-sell transactions.

The provision for doubtful debts is established for receivables that are past due, as specified in economic contracts, contractual commitments, or debt agreements, and have been subject to multiple collection attempts but remain unrecovered, the determination of overdue periods is based on the original payment schedule in the initial sales contract, disregarding any subsequent debt restructuring between the parties. An allowance is also recognized for receivables that are not yet due if the debtor has declared bankruptcy, is undergoing dissolution procedures, has gone missing, or has absconded, and being reversed when the receivable is successfully collected.

Any increase or decrease in the allowance for doubtful debts at the reporting date is recorded as administrative expenses.

#### **5. ACCOUNTING PRINCIPLES FOR INVENTORIES:**

Method of establishing provision for devaluation of inventories: Provision for devaluation of inventories are established for each inventory item with a decrease in value (original price is greater than net realizable value). Increases and decreases in the inventory impairment provision balance required to be set up at the closing date of the

financial statements are recorded in the cost of goods sold in the year.

Inventories are measured at the lower of cost or net realizable value.

The cost of inventories is determined as follows:

- Raw materials, tools and supplies: include purchase costs and other directly attributable costs incurred to bring the inventories to their present location and condition.

- **Work in progress:** include the cost of raw materials, direct labour, the cost of using construction machinery, and production overheads incurred during the period that are directly attributable to the construction of products or projects.

Net realizable values are the estimated selling prices of inventories in an ordinary course of business, less the estimated expenses on product completion and other necessary expenses on product consumption.

The Company applies the perpetual inventory method to account for inventories. The cost of inventories is calculated using the weighted average method.

Method of establishing provision for devaluation of inventories: Provision for devaluation of inventories are established for each inventory item with a decrease in value (original price is greater than net realizable value). Increases and decreases in the inventory impairment provision balance required to be set up at the closing date of the financial statements are recorded in the cost of goods sold in the year.

#### **6. ACCOUNTING PRINCIPLES FOR TANGIBLE FIXED ASSETS:**

Tangible fixed assets are recorded at historical cost and presented on the balance sheet under the headings of historical cost, accumulated depreciation, and net carrying amount. The historical cost of tangible fixed assets includes all expenses incurred by the Company to acquire the assets up to the date they are ready for use. Subsequent expenditures are only added to the historical cost of the asset if it is certain that such expenditures will result in future economic benefits from the use of the asset. Expenditures that do not meet these criteria are recognized as production and business expenses in the period incurred.

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are derecognized, and any gain or loss arising from the disposal is recorded in income or expenses for the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Tangible fixed assets are classified into groups based on similar characteristics and purposes of use in the Company's business operations. The specific depreciation periods are as follows:

| <b>Fixed assets</b>                     | <b>Useful life (years)</b> |
|-----------------------------------------|----------------------------|
| - Buildings and structures              | 05 - 50                    |
| - Machinery and equipment               | 03 - 15                    |
| - Vehicles and transmission equipment   | 08 - 11                    |
| - Office equipment and management tools | 03                         |

#### **7. ACCOUNTING PRINCIPLES FOR DEFERRED EXPENSES:**

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities across multiple accounting periods. Prepaid expenses consist of tools and supplies that have been used and are waiting for allocation and other prepaid expenses.

Tools and supplies: Tools and supplies that have been put into use are allocated using the straight-line method over a period of 01 to 03 years.

Other prepaid expenses: Based on the nature and magnitude of the expenses, the Company selects an appropriate method and basis of allocation over the period during which the related economic benefits are expected to be generated.

#### **8. ACCOUNTING PRINCIPLES FOR LIABILITIES AND ACCRUED EXPENSES:**

Liabilities and accrued expenses are recognized for future payment obligations related to goods and services received. Accrued expenses are recorded based on reasonable estimates of amounts payable.

The classification of payables into trade payables, accrued expenses, and other payables follows these principles:

- Trade payables include commercial payables arising from the purchase of goods, services, and assets, where the supplier is an independent entity from the Company;
- Accrued expenses reflect amounts payable for goods and services received from suppliers or provided to buyers, where payment has not yet been made due to missing invoices or incomplete accounting documentation.
- Other payables include non-commercial payables that are not related to the purchase, sale, or supply of goods and services.

Accruals for production and business expenses during the period must be calculated carefully and supported by reasonable and reliable evidence of the expenses to be accrued, to ensure that the accrued liabilities recorded in this account reflect actual expenses incurred.

The accrual of costs for the temporary determination of cost of sales for construction works complies with the following principles:

The Company only accrues costs to temporarily calculate the cost of sales for projects or components that have been completed and identified as sold during the period. The accrued costs must be those included in the approved construction investment estimates and supported by sufficient documentation verifying the completed work volume. The amount of accrued cost must correspond to the estimated cost norm, calculated based on the total estimated cost of the project or component identified as sold.

#### **9. ACCOUNTING PRINCIPLES FOR BORROWING COSTS:**

Borrowing costs include loan interest and other directly related expenses incurred in connection with borrowings.

Borrowing costs are recognized as expenses in the period incurred, except when they are capitalized in accordance with the Accounting Standard on "Borrowing Costs". Under this standard, borrowing costs directly related to the acquisition, construction, or production of assets that require a substantial period to be completed and put into use or operation are included in the cost of the asset until the asset is ready for use or sale. Income earned from the temporary investment of borrowings is deducted from the cost of the related asset. For specific loans used for the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months.

#### **10. ACCOUNTING PRINCIPLES FOR OWNER'S EQUITY:**

Contributed capital is recognized based on the actual capital contributed by shareholders.

Share premium is recorded as the difference between the issue price and the par value of shares when initially issued, additional issued, the difference between the reissue price and the book value of treasury shares and the equity component of convertible bonds at maturity. Direct costs related to the additional issuance of shares and reissue of treasury shares are recorded as a decrease in share premium.

#### **11. ACCOUNTING PRINCIPLES FOR PROFIT DISTRIBUTION:**

After-tax profit is distributed to shareholders only after appropriating funds in accordance with the Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders.

The profit distribution to shareholders considers non-monetary items within undistributed after-tax profit that may affect cash flows and the Company's ability to pay dividends, i.e. gains from the revaluation of contributed assets, gains from the revaluation of monetary items, other non-monetary financial instruments.

Dividends are recognized as liabilities when they are approved by the General Meeting of Shareholders, the list of entitled shareholders is finalized.

## 12. ACCOUNTING PRINCIPLES FOR REVENUE RECOGNITION:

The Company's revenue includes construction contract revenue and other income.

### Revenue from sales of products and goods

Revenue from the sale of goods and finished products is recognized when all five (5) of the following conditions are satisfied simultaneously:

- The Company has transferred substantially all the risks and rewards of ownership of the products or goods to the purchaser;
- The Company no longer holds management right on goods, products as the goods and product owner or control right on goods;
- The revenue can be measured reliably. When contracts stipulate that buyers are entitled to return products, goods purchased under specific conditions, revenue is recognized only when such specific conditions no longer exist and buyers are no longer entitled to return the products or, goods (except the case that buyers are entitled to return goods, products in the form of exchange for other goods, services);
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs associated with the sale transaction can be measured reliably.

### Revenue from construction contract

When the outcome of a contract can be estimated reliably:

- For construction contracts that stipulate that the contractor is paid according to the planned progress, revenue and costs related to the contract are recorded corresponding to the portion of work completed as determined by the Company at the closing date of the financial statements.
- For construction contracts that stipulate that the contractor is paid according to the value of the quantity performed, revenue and costs related to the contract are recorded corresponding to the portion of work completed as confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction and installation volume, compensation and other revenues are only recorded as revenue when agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably:

- Revenue is only recognized to the extent of contract costs incurred for which recovery is reasonably certain.
- Contract costs are only recognized as expenses when incurred.

The difference between the total cumulative revenue recognized from a construction contract and the cumulative amount invoiced based on the contract's planned progress is recorded as a receivable or payable, in accordance with the planned progress of the construction contract.

### Financial income

Interest from long-term investments is accrued and the right to receive interest from the investee companies is recognized.

Bank deposit interest is recorded based on the bank's periodic statement, loan interest is recorded on the basis of time and actual interest rate applicable for each period.

## 13. ACCOUNTING PRINCIPLES FOR COST OF SALES:

Includes the cost of construction contracts recognised in accordance with the revenue recognised during the period, based on the following principles:

Costs to complete the contract and the work completed as at the reporting date are reliably measurable;

Contract costs are only recognised as expenses in the period in which they are incurred;

When uncertainties relating to the reliable estimation of the outcome of a construction contract are removed, the revenue and costs related to the construction contract are recognised in accordance with the stage of completion.

Cost of sales is determined as "Opening work in progress + Incurred during the period - Closing work in progress". The closing balance of construction work in progress is determined by the Company based on the value of the uncompleted output, which shall not be lower than the closing balance of work in progress.

#### **14. ACCOUNTING PRINCIPLES FOR FINANCIAL EXPENSES:**

Financial expenses recognized in the income statement represent the total financial expenses incurred during the period, not offset against financial income, including interest expense and exchange rate differences, etc.

#### **15. ACCOUNTING PRINCIPLES FOR TAXES AND OTHER PAYABLES TO THE STATE BUDGET:**

##### Value-added tax (VAT)

The Company applies VAT declaration and calculation in accordance with the current tax laws and regulations.

##### Corporate income tax

Corporate income tax represents the total amount of current tax.

Current tax payable is calculated based on the taxable income for the year. Taxable income differs from net profit presented in the income statement, as it excludes income and expenses that are taxable or deductible in different periods and items that are non-taxable or non-deductible.

Corporate income tax is calculated at the effective tax rate of 20% on taxable income at the end of the financial year.

The determination of the Company's income tax liability is based on prevailing tax regulations. However, these regulations change over time, and the final tax determination is subject to assessment by the competent tax authorities.

##### Other taxes

Other taxes and fees are declared and paid to the local tax authorities in accordance with Vietnam's applicable tax laws.

#### **16. RELATED PARTIES:**

The parties are considered related if one party has control or significant influence over the other in making financial and operating policy decisions. Related parties include:

- Companies that have control, or are controlled directly or indirectly through one or more intermediaries, or are under common control with the Company including the parent company, subsidiaries within the Group, joint ventures, jointly controlled entities, associated companies.
- Individuals who have direct or indirect voting rights in the reporting companies leading to significant influence over these companies, key management personnel who have the authority and responsibility for planning, managing, and controlling the activities of the Corporation including close family members of these individuals.
- Companies in which the individuals mentioned above have direct or indirect voting rights or can have significant influence over the company.

When considering each relationship of related parties, the nature of the relationship is taken into account rather than just the legal form of these relationships. Accordingly, all transactions and balances with related parties are disclosed in the notes below.

#### V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE BALANCE SHEET

Unit: VND

##### 1. Cash and cash equivalents

| Cash and cash equivalents held by the Company that are not subject to any restrictions on use | Closing balance      | Opening balance       |
|-----------------------------------------------------------------------------------------------|----------------------|-----------------------|
| - Cash on hand                                                                                | 2,021,767,367        | 3,285,843,536         |
| - Cash at banks                                                                               | 910,559,591          | 14,594,523,615        |
| <b>Total</b>                                                                                  | <b>2,932,326,958</b> | <b>17,880,367,151</b> |

##### 2. Financial Investments

###### b) Held-to-maturity investments

| Item            | Closing Balance (Cost) | Opening Balance (Cost) |
|-----------------|------------------------|------------------------|
| - Short-term    | 0                      | 3,032,909,589          |
| + Time deposits | 0                      | 3,032,909,589          |
| <b>Total</b>    | <b>0</b>               | <b>3,032,909,589</b>   |

###### c) Investments in other entities (detailed by ownership interest and voting rights)

| Item                                           | Closing Balance      |                        | Opening Balance      |                        |
|------------------------------------------------|----------------------|------------------------|----------------------|------------------------|
|                                                | Cost                 | Provision              | Cost                 | Provision              |
| - Investments in other entities                | 3,102,000,000        | (1,651,946,866)        | 3,102,000,000        | (1,651,946,866)        |
| + Van Phong Investment and Development JSC (1) | 3,000,000,000        | (1,634,828,819)        | 3,000,000,000        | (1,634,828,819)        |
| + Vinh Son Investment JSC (2)                  | 102,000,000          | (9,773,817)            | 102,000,000          | (9,773,817)            |
| <b>Total</b>                                   | <b>3,102,000,000</b> | <b>(1,644,602,636)</b> | <b>3,102,000,000</b> | <b>(1,644,602,636)</b> |

(1) The Company has invested in Van Phong Investment and Development Joint Stock Company with 300,000 shares. Van Phong Investment and Development Joint Stock Company is headquartered at STII23C15, Street No. 17, Le Hong Phong II Urban Area, Phuoc Nam Nha Trang Ward, Khanh Hoa Province. The Company's principal business activity is architecture and related technical consultancy.

(2) The Company has invested in Vinh Son Investment Joint Stock Company with 10,200 shares. Vinh Son Investment Joint Stock Company is headquartered in Hamlet 7, Phu Cat Commune, Hanoi City. The Company's principal business activity is the generation and trading of commercial electricity.

##### 3. Trade receivables

| Item                            | Closing Balance |              | Opening Balance |                  |
|---------------------------------|-----------------|--------------|-----------------|------------------|
|                                 | Carrying amount | Provision    | Carrying amount | Provision        |
| a) Short-term trade receivables | 101,702,240,372 | (94,545,451) | 165,202,914,088 | (32,395,065,507) |

|                                                                                                                                           |                 |                  |                 |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|-----------------|------------------|
| - Trade receivables from related parties                                                                                                  | 8,161,610,001   | 0                | 122,896,494,575 | (32,395,065,507) |
| + Xekaman 1 Hydropower Project Management Board                                                                                           | 7,660,081,570   |                  | 30,556,694,677  |                  |
| + Xekaman 3 Hydropower Project Management Board                                                                                           |                 |                  | 66,589,486,246  | (32,395,065,507) |
| + Se San 4 Hydropower Project Management Board                                                                                            |                 |                  | 3,777,474,954   |                  |
| + Huoi Quang Hydropower Project Management Board                                                                                          |                 |                  | 3,513,860,300   |                  |
| + Lai Chau Hydropower Project Management Board                                                                                            |                 |                  | 4,820,807,359   |                  |
| + Hua Na Hydropower Project Management Board                                                                                              |                 |                  | 3,857,747,509   |                  |
| + Nam Chien Hydropower Project Management Board                                                                                           |                 |                  | 4,454,269,661   |                  |
| + Song Da 3 Joint Stock Company                                                                                                           |                 |                  | 1,460,424,055   |                  |
| + Branch Song Da 3,07 - Song Da 3 Joint Stock Company                                                                                     |                 |                  | 131,047,575     |                  |
| + Song Da 4 Joint Stock Company                                                                                                           | 38,837,600      |                  | 10,000          |                  |
| + Song Da 4 Joint Stock Company 4,09 Branch                                                                                               |                 |                  | 67,828,518      |                  |
| + Song Da 10,7 Enterprise                                                                                                                 |                 |                  | 1,280,838,395   |                  |
| + Song Da Corporation - JSC                                                                                                               |                 |                  | 2,103,531,241   |                  |
| + Bac Ai Pumped Storage Hydropower Project and Tri An Expansion Hydropower Project Management Board - Branch of Song Da Corporation - JSC | 462,690,831     |                  | 282,474,085     |                  |
| - Trade receivables from other parties                                                                                                    | 93,540,630,371  | (94,545,451)     | 142,306,419,513 | 0                |
| + Dong A Investment and Construction Joint Stock Company                                                                                  | 36,722,912,405  |                  | 39,722,912,405  |                  |
| + Sekong A Downstream Hydropower Co., LTD                                                                                                 | 19,175,277,017  |                  | 49,604,724,549  |                  |
| + Other customers                                                                                                                         | 37,642,440,949  | (94,545,451)     | 52,978,782,559  |                  |
| b) Long-term trade receivables                                                                                                            | 112,842,635,677 | (32,588,825,117) | 13,729,374,324  | 0                |
| - Trade receivables from related parties                                                                                                  | 92,089,749,021  | (32,395,065,507) | 0               | 0                |
| + Xe Kaman 3 Hydropower Project Management Board                                                                                          | 66,589,486,246  | (32,395,065,507) |                 |                  |
| + Se San 4 Hydropower Project Management Board                                                                                            | 3,777,474,954   |                  |                 |                  |
| + Huoi Quang Hydropower Project Management Board                                                                                          | 3,513,860,300   |                  |                 |                  |

|                                                       |                        |                         |                        |                         |
|-------------------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
| + Lai Chau Hydropower Project Management Board        | 4,820,807,359          |                         |                        |                         |
| + Hua Na Hydropower Project Management Board          | 3,857,747,509          |                         |                        |                         |
| + Nam Chien Hydropower Project Management Board       | 4,454,269,661          |                         |                        |                         |
| + Song Da 3 Joint Stock Company                       | 1,460,424,055          |                         |                        |                         |
| + Song Da 3,07 Branch - Song Da 3 Joint Stock Company | 131,047,575            |                         |                        |                         |
| + Song Da 4,09 Joint Stock Company Branch             | 67,828,518             |                         |                        |                         |
| + Song Da 9 Joint Stock Company                       | 32,433,208             |                         |                        |                         |
| + Song Da 10,7 Enterprise                             | 1,280,838,395          |                         |                        |                         |
| + Song Da Corporation - Joint Stock Company           | 2,103,531,241          |                         |                        |                         |
| - Trade receivables from other parties                | 20,752,886,656         | (193,759,610)           | 13,729,374,324         | 0                       |
| - Sekong A Downstream Hydropower Co., LTD             | 16,585,830,304         |                         | 13,401,002,896         |                         |
| - Other customers                                     | 4,167,056,352          | (193,759,610)           | 328,371,428            |                         |
| c) Short-term advances to suppliers                   | 2,339,051,796          |                         | 1,243,844,963          |                         |
| <b>Total</b>                                          | <b>216,883,927,845</b> | <b>(32,683,370,568)</b> | <b>280,176,133,375</b> | <b>(32,395,065,507)</b> |

#### 4. Other receivables

| Item                                                 | Closing Balance      |                        | Opening Balance      |                        |
|------------------------------------------------------|----------------------|------------------------|----------------------|------------------------|
|                                                      | Carrying amount      | Provision              | Carrying amount      | Provision              |
| Short-term                                           | 9,080,129,675        | (2,118,429,001)        | 7,523,976,584        | (2,118,429,001)        |
| - Receivables for dividends and profit distributions | 1,086,029,000        | (1,086,029,000)        | 1,086,029,000        | (1,086,029,000)        |
| - Receivables from employees                         | 1,969,652,855        | (1,032,400,001)        | 4,265,711,373        | (1,032,400,001)        |
| - Deposits and security deposits                     | 617,663,917          |                        | 617,663,917          |                        |
| - Other receivables                                  | 5,406,783,903        |                        | 1,554,572,294        |                        |
| <b>Total</b>                                         | <b>9,080,129,675</b> | <b>(2,118,429,001)</b> | <b>7,523,976,584</b> | <b>(2,118,429,001)</b> |

#### 5. Inventories:

| Item                 | Closing Balance |           | Opening Balance |           |
|----------------------|-----------------|-----------|-----------------|-----------|
|                      | Carrying amount | Provision | Carrying amount | Provision |
| - Goods in transit   |                 |           |                 |           |
| - Raw materials      | 10,728,710,952  |           | 7,060,535,851   |           |
| - Tools and supplies | 1,809,113,058   |           | 2,111,076,352   |           |

|                    |                        |          |                        |          |
|--------------------|------------------------|----------|------------------------|----------|
| - Work in progress | 330,275,309,688        |          | 333,915,820,249        |          |
| - Finished goods   | 3,595,710,785          |          |                        |          |
| <b>Total</b>       | <b>346,408,844,483</b> | <b>0</b> | <b>343,087,432,452</b> | <b>0</b> |

**6. Increase or decrease in tangible fixed assets**

| Item                                            | Buildings and structures | Machinery and equipment | Means of transportation and transmitters | Total             |
|-------------------------------------------------|--------------------------|-------------------------|------------------------------------------|-------------------|
| <b>Cost</b>                                     |                          |                         |                                          |                   |
| Opening balance                                 | 19,292,803,248           | 261,576,174,166         | 62,571,481,888                           | 343,440,459,302   |
| - Additions during the year                     |                          |                         |                                          |                   |
| - Completed capital construction (put into use) |                          |                         |                                          |                   |
| - Other increases                               |                          | 19,447,388,182          |                                          | 19,447,388,182    |
| - Transferred to investment property            |                          |                         |                                          |                   |
| - Disposals and sales                           |                          | (1,471,386,407)         | (4,781,417,610)                          | (6,252,804,017)   |
| - Other decreases                               |                          |                         |                                          |                   |
| Closing balance                                 | 19,292,803,248           | 279,552,175,941         | 57,790,064,278                           | 356,635,043,467   |
| <b>Accumulated depreciation</b>                 |                          |                         |                                          |                   |
| Opening balance                                 | (8,244,855,823)          | (254,264,407,104)       | (61,014,495,325)                         | (323,523,758,252) |
| - Depreciation for the year                     | (385,856,064)            | (2,117,916,413)         | (667,279,980)                            | (3,171,052,457)   |
| - Other increases                               |                          | (11,244,400,544)        |                                          | (11,244,400,544)  |
| - Transferred to investment property            |                          |                         |                                          |                   |
| - Disposals and sales                           |                          | 1,471,386,407           | 4,781,417,610                            | 6,252,804,017     |
| - Other decreases                               |                          |                         |                                          |                   |
| Closing balance                                 | (8,630,711,887)          | (266,155,337,654)       | (56,900,357,695)                         | (331,686,407,236) |
| <b>Net book value</b>                           |                          |                         |                                          |                   |
| - As at the beginning of the year               | 11,047,947,425           | 7,311,767,062           | 1,556,986,563                            | 19,916,701,050    |
| - As at the end of the period                   | 10,662,091,361           | 13,396,838,287          | 889,706,583                              | 24,948,636,231    |

- Cost of fully depreciated tangible fixed assets still in use at year-end: VND 294,032,728,259
- Tangible fixed assets held for disposal at year-end: In accordance with the Resolution approved by the Company's Board of Directors.
- Commitments for significant future purchases or disposals of tangible fixed assets: In accordance with the Resolution approved by the Company's Board of Directors.
- Other changes in tangible fixed assets: None

**7. Increase or decrease in finance lease fixed assets:**

| Item            | Buildings and structures | Machinery and equipment | Means of transportation and transmitters | Total          |
|-----------------|--------------------------|-------------------------|------------------------------------------|----------------|
| <b>Cost</b>     |                          |                         |                                          |                |
| Opening balance |                          | 19,081,818,182          |                                          | 19,081,818,182 |

|                                                |  |                  |                  |
|------------------------------------------------|--|------------------|------------------|
| - Finance lease additions during the period    |  |                  |                  |
| - Acquisition of finance lease assets (buyout) |  | (19,081,818,182) | (19,081,818,182) |
| - Other increases                              |  |                  |                  |
| - Return of finance lease assets               |  |                  |                  |
| - Other decreases                              |  |                  |                  |
| Closing balance                                |  | 0                | 0                |
| <b>Accumulated depreciation</b>                |  |                  |                  |
| Opening balance                                |  | (10,691,304,364) | (10,691,304,364) |
| - Depreciation for the period                  |  | (691,370,225)    | (691,370,225)    |
| - Acquisition of finance lease assets (buyout) |  | 11,382,674,589   | 11,382,674,589   |
| - Other increases                              |  |                  |                  |
| - Return of finance lease assets               |  |                  |                  |
| - Other decreases                              |  |                  |                  |
| Closing balance                                |  | 0                | 0                |
| <b>Net book value</b>                          |  |                  |                  |
| - As at the beginning of the year              |  | 8,390,513,818    | 8,390,513,818    |
| - As at the end of the period                  |  | 0                | 0                |

#### 8. Deferred expenses

| Item                                                                     | Closing Balance       | Opening Balance       |
|--------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>a) Short-term</b>                                                     | <b>4,831,470,888</b>  | <b>5,003,470,888</b>  |
| - Tools and supplies issued for use                                      | 4,831,470,888         | 5,003,470,888         |
| <b>b) Long-term</b>                                                      | <b>28,933,006,758</b> | <b>16,722,903,714</b> |
| - Administrative tools and supplies                                      | 537,215,988           | 393,478,040           |
| - Tools and supplies issued for use                                      | 6,997,466,523         | 3,904,918,515         |
| - Construction costs: office buildings, residential houses and workshops | 9,046,038,185         | 4,066,470,206         |
| - Mobilization costs of construction workforce                           | 7,174,745,980         | 3,980,599,506         |
| - Machinery and equipment repair costs                                   | 5,161,151,647         | 4,377,437,447         |
| - Deferred expenses                                                      | 16,388,435            |                       |
| <b>Total</b>                                                             | <b>33,764,477,646</b> | <b>21,726,374,602</b> |

#### 9. Borrowings and finance lease liabilities

| Item                                                                                         | Closing Balance        | During the period     |                       | Opening Balance        |
|----------------------------------------------------------------------------------------------|------------------------|-----------------------|-----------------------|------------------------|
|                                                                                              |                        | Increases             | Decreases             |                        |
| <b>a) Short-term borrowings</b>                                                              | <b>138,730,224,384</b> | <b>34,053,420,290</b> | <b>77,815,157,812</b> | <b>182,491,961,906</b> |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch (1)           | 58,677,216,024         |                       | 979,231,685           | 59,656,447,709         |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Dong Branch (2) | 29,689,136,802         |                       | 22,396,613,107        | 52,085,749,909         |
| - Joint Stock Commercial Bank for Foreign Trade of Viet Nam - West of Ha Noi Branch (3)      | 44,348,118,135         |                       | 724,251,245           | 45,072,369,380         |

|                                                         |                        |                       |                       |                        |
|---------------------------------------------------------|------------------------|-----------------------|-----------------------|------------------------|
| - Loans from individuals                                | 6,015,753,423          | 3,653,420,290         | 3,315,061,775         | 5,677,394,908          |
| - Hung Loc Phat Investment & Development JSC (4)        | 0                      | 30,400,000,000        | 50,400,000,000        | 20,000,000,000         |
| <i>b) Long-term loan due for repayment</i>              | <i>0</i>               |                       | <i>2,479,344,200</i>  | <i>2,479,344,200</i>   |
| - BIDV-SuMi TRUST Leasing Company., Ltd - Ha Noi Branch |                        |                       | 2,479,344,20          | 2,479,344,20           |
| <b>Total</b>                                            | <b>138,730,224,384</b> | <b>34,053,420,290</b> | <b>80,294,502,012</b> | <b>184,971,306,106</b> |

*Detailed notes on borrowings:*

(1) The loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch has a credit limit of VND 70,000,000,000 from the contract signing date to December 31, 2022. The purpose of the loan is to supplement working capital for the Borrower's short-term production and business activities. The in-term interest rate is determined based on each drawdown notice; the overdue interest rate applicable to overdue principal balances is equal to 150% of the in-term lending rate at the time of default. The loan is secured by assets owned by the Company under mortgage agreements. The tenor of each drawdown is calculated from the day following the disbursement date to the date the Borrower fully repays principal and interest, as specified in each drawdown notice, but not exceeding 9 months. The carrying value of the collateral as at September 30, 2026 is VND 0.

(2) The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Dong Branch has a credit limit of VND 240,000,000,000. The purpose of the loan is to supplement working capital, provide guarantees, and open L/Cs to support the Company's production and business activities. The in-term interest rate is determined based on each drawdown notice; the overdue interest rate applicable to overdue principal balances is equal to 150% of the in-term lending rate at the time of default. The loan is secured by assets owned by the Company under mortgage agreements. The tenor of each drawdown is calculated from the day following the disbursement date to the date the Borrower fully repays principal and interest. The facility is valid from the contract signing date until December 15, 2024. The carrying value of the collateral as at September 30, 2026 is VND 16,797,524,144.

(3) The loan from Joint Stock Commercial Bank for Foreign Trade of Viet Nam-West of Ha Noi Branch has a credit limit of VND 57,000,000,000. The purpose of the loan is to finance legitimate short-term credit needs serving the Company's construction activities, excluding short-term funding for fixed asset investments. The in-term interest rate is determined based on each drawdown notice; the overdue interest rate applicable to overdue principal balances is equal to 150% of the in-term lending rate at the time of default. The loan is secured by assets owned by the Company under mortgage agreements. The tenor of each drawdown is 9 months from the day following the disbursement date, as specified in each drawdown notice. The carrying value of the collateral as at September 30, 2026 is VND 0.

*10. Trade payables*

| Item                                                                                     | Closing Balance       | Opening Balance        |
|------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>a) Short-term</b>                                                                     | <b>92,131,425,764</b> | <b>101,571,702,799</b> |
| <i>Trade payables from related parties</i>                                               | <i>16,535,017,696</i> | <i>15,219,723,738</i>  |
| - Song Da Corporation - JSC                                                              | 4,209,618,516         | 2,894,324,558          |
| + The office of Song Da Corporation - JSC                                                | 3,734,608,391         | 2,419,314,433          |
| + Son La Hydropower Project Management Board                                             | 475,010,125           | 475,010,125            |
| - Branch of Song Da Consulting Joint Stock Company - Song Da Construction Testing Centre | 3,299,630,502         | 3,299,630,502          |

|                                                         |                       |                        |
|---------------------------------------------------------|-----------------------|------------------------|
| - Song Da 2 Joint Stock Company                         | 8,925,450,478         | 8,925,450,478          |
| - Song Da Consulting Joint Stock Company                | 100,318,200           | 100,318,200            |
| <i>Trade payables from other parties</i>                | <i>75,596,408,068</i> | <i>86,351,979,061</i>  |
| - Lai Chau Petroleum Trading Joint Stock Company        | 21,556,991,404        | 21,556,991,404         |
| - Phuc Anh Investment International Company Limited     | 1,240,429,282         | 4,240,429,282          |
| - Dai Ngan Construction and Trading Joint Stock Company | 7,380,319,543         | 7,380,319,543          |
| - Other suppliers                                       | 45,418,667,839        | 53,174,238,832         |
| b) Long-term                                            | 0                     | 0                      |
| <b>Total</b>                                            | <b>92,131,425,764</b> | <b>101,571,702,799</b> |

#### 11. Advances from customers

| Item                                                                       | Closing Balance       | Opening Balance       |
|----------------------------------------------------------------------------|-----------------------|-----------------------|
| a) Short-term                                                              | 55,098,711,506        | 60,556,570,600        |
| <i>Advance payments from related parties</i>                               | <i>18,404,158,009</i> | <i>18,069,763,148</i> |
| - Dong Nai 5 Hydropower Project Management Board - Song Da Corporation-JSC | 666,793,000           | 666,793,000           |
| - Song Da Corporation - JSC                                                | 17,737,365,009        | 17,402,970,148        |
| <i>Advance payments from other parties</i>                                 | <i>36,694,553,497</i> | <i>42,486,807,452</i> |
| - Bach Dang Construction Corporation - JSC                                 | 28,699,814,589        | 28,699,814,589        |
| - Sekong A Downstream Hydropower Co.,LTD                                   | 7,604,738,908         | 13,406,992,863        |
| - Other customers                                                          | 390,000,000           | 380,000,000           |
| b) Long-term                                                               |                       |                       |
| <b>Total</b>                                                               | <b>55,098,711,506</b> | <b>60,556,570,600</b> |

#### 12. Taxes and other payables to the state budget

| Item                               | Opening Balance       | Incurred during the year | Paid during the year  | Closing Balance       |
|------------------------------------|-----------------------|--------------------------|-----------------------|-----------------------|
| - Value added tax                  | 27,307,960,661        | (270,075,168)            | 10,433,010,894        | 16,604,874,599        |
| - Corporate income tax             | 7,663,180,516         |                          |                       | 7,663,180,516         |
| - Personal income tax              | 846,790,358           | (358,270,810)            | 165,638,377           | 322,881,171           |
| - Natural resource tax             | 201,537,000           | 78,735,750               | 78,735,750            | 201,537,000           |
| - Environmental protection tax     |                       |                          |                       |                       |
| - Fees, charges and other payables | 20,894,464,117        | 1,963,776,795            | 385,144,093           | 22,473,096,819        |
| <b>Total</b>                       | <b>56,913,932,652</b> | <b>1,414,166,567</b>     | <b>11,062,529,114</b> | <b>47,265,570,105</b> |

#### 13. Accrued expenses

| Item                                       | Closing Balance    | Opening Balance    |
|--------------------------------------------|--------------------|--------------------|
| a) Short-term                              | 383,100,000        | 449,074,074        |
| - Secondary B volume                       | 383,100,000        |                    |
| - Preparation of technical design dossiers |                    | 449,074,074        |
| b) Long-term                               |                    |                    |
| <b>Total</b>                               | <b>383,100,000</b> | <b>449,074,074</b> |

#### 14. Other payables

| Item                                                      | Closing Balance        | Opening Balance        |
|-----------------------------------------------------------|------------------------|------------------------|
| <b>a) Short-term</b>                                      | <b>198,050,801,927</b> | <b>201,004,189,762</b> |
| <i>Other payables from related parties</i>                | <i>52,024,912,098</i>  | <i>52,024,912,098</i>  |
| - Song Da Corporation - JSC (dividends payable)           | 51,983,542,000         | 51,983,542,000         |
| - Dong Nai 5 Hydropower Project Management Board          | 41,370,098             | 41,370,098             |
| <i>Other payables from other entities and individuals</i> | <i>146,025,889,829</i> | <i>148,979,277,664</i> |
| - Interest payable                                        | 88,632,732,492         | 89,790,090,758         |
| - Social, health, and unemployment insurance              | 16,191,021,233         | 18,486,720,332         |
| - Trade union fees                                        | 2,483,447,400          | 2,667,445,561          |
| - Dividends payable                                       | 34,118,014,459         | 34,118,014,459         |
| - Other short-term payables                               | 4,600,674,245          | 3,917,006,554          |
| <b>b) Long-term</b>                                       | <b>80,000,000</b>      | <b>80,000,000</b>      |
| - Other payables                                          | 80,000,000             | 80,000,000             |
| <b>Total</b>                                              | <b>198,130,801,927</b> | <b>201,084,189,762</b> |

#### 15. Owners' equity

##### a) Statement of Changes in Equity

| Items                               | Items of equity     |                |                             |                             |                  |
|-------------------------------------|---------------------|----------------|-----------------------------|-----------------------------|------------------|
|                                     | Owner's contributed | Share premium  | Investment development fund | Retained earnings after tax | Total            |
| Opening balance of the prior year   | 347,716,110,000     | 31,336,985,455 | 76,802,853,978              | (322,423,624,000)           | 133,432,325,433  |
| - Profit in the prior year          |                     |                |                             |                             |                  |
| - Loss in the prior year            |                     |                |                             | (67,046,947,984)            | (67,046,947,984) |
| Opening balance of the current year | 347,716,110,000     | 31,336,985,455 | 76,802,853,978              | (389,470,571,984)           | 66,385,377,449   |
| - Profit for the current period     |                     |                |                             | 3,304,498,120               | 3,304,498,120    |
| - Loss for the current period       |                     |                |                             |                             |                  |
| Closing balance                     | 347,716,110,000     | 31,336,985,455 | 76,802,853,978              | (386,166,073,864)           | 69,689,875,569   |

##### b) Details of owner's equity

| Item                                                                          | Closing Balance        | Opening Balance        |
|-------------------------------------------------------------------------------|------------------------|------------------------|
| - Capital contribution by the parent company (if the Company is a subsidiary) | 226,015,400,000        | 226,015,400,000        |
| - Capital contributed by other shareholders                                   | 121,700,710,000        | 121,700,710,000        |
| <b>Total</b>                                                                  | <b>347,716,110,000</b> | <b>347,716,110,000</b> |

##### c) Equity transactions with owners and distribution of profits, dividends

| Item             | Closing Balance | Opening Balance |
|------------------|-----------------|-----------------|
| - Owners' equity |                 |                 |

|                                       |                 |                 |
|---------------------------------------|-----------------|-----------------|
| + Equity at the beginning of the year | 347,716,110,000 | 347,716,110,000 |
| + Equity increase during the year     |                 |                 |
| + Equity decrease during the year     |                 |                 |
| + Equity at the end of the year       | 347,716,110,000 | 347,716,110,000 |
| - Dividends and profits distributed   |                 |                 |

d) Shares

| Item                                      | Closing Balance | Opening Balance |
|-------------------------------------------|-----------------|-----------------|
| - Number of shares to be issued           |                 |                 |
| - Number of shares offered to the public  |                 |                 |
| + Ordinary shares                         | 34,771,611      | 34,771,611      |
| - Number of shares in circulation         |                 |                 |
| + Ordinary shares                         | 34,771,611      | 34,771,611      |
| + Preferred shares (classified as equity) |                 |                 |

\* Par value per share: 10.000 VND/share

d) Dividends

Due to current financial difficulties and significant accumulated losses, the Company is not yet in a position to pay dividends to shareholders.

16. Foreign exchange differences

| Item                                                                                                                | Closing Balance | Opening Balance |
|---------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| - Exchange differences arising from the translation of financial statements prepared in foreign currencies into VND |                 |                 |
| - Exchange differences arising from other causes (specify the reasons)                                              |                 |                 |

VI. Supplementary information for items presented in the Statement of Profit or Loss

Unit: VND

1. Revenue from sales of goods and rendering of services

| Item                                  | Cumulative for nine months of 2026 | Cumulative for nine months of 2025 |
|---------------------------------------|------------------------------------|------------------------------------|
| a) Revenue                            | 97,108,956,620                     | 28,775,574,847                     |
| - Revenue from construction contracts | 91,247,096,191                     | 25,481,687,734                     |
| - Revenue from industrial production  | 1,720,927,543                      |                                    |
| - Service revenue                     | 4,140,932,886                      | 3,293,887,113                      |
| <b>Total</b>                          | <b>97,108,956,620</b>              | <b>28,775,574,847</b>              |
| b) Revenue from related parties       |                                    |                                    |

2. Revenue deductions

| Item              | Cumulative for nine months of 2026 | Cumulative for nine months of 2025 |
|-------------------|------------------------------------|------------------------------------|
| - Trade discounts |                                    |                                    |
| - Sales discounts |                                    |                                    |
| - Sales returns   |                                    |                                    |
| <b>Total</b>      | <b>0</b>                           | <b>0</b>                           |

### 3. Net revenue from the sale of goods and rendering of services

| Item                                  | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|---------------------------------------|------------------------------------------|------------------------------------------|
| a) Revenue                            | 97,108,956,620                           | 28,775,574,847                           |
| - Revenue from construction contracts | 91,247,096,191                           | 25,481,687,734                           |
| - Revenue from industrial production  | 1,720,927,543                            |                                          |
| - Service revenue                     | 4,140,932,886                            | 3,293,887,113                            |
| <i>Total</i>                          | 97,108,956,620                           | 28,775,574,847                           |
| b) Revenue from related parties       |                                          |                                          |

### 4. Cost of goods sold

| Item                                  | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|---------------------------------------|------------------------------------------|------------------------------------------|
| - Revenue from construction contracts | 76,225,577,298                           | 55,104,287,494                           |
| - Revenue from industrial production  | 3,514,523,169                            | 1,374,758,804                            |
| - Service revenue                     | 1,899,298,926                            | 397,893,871                              |
| <i>Total</i>                          | 81,639,399,393                           | 56,876,940,169                           |

### 5. Financial income

| Item                                                                     | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|--------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| - Interest income from deposits and loans                                | 103,864,779                              | 10,735,033                               |
| - Gains from disposal/liquidation of financial investments               |                                          |                                          |
| - Dividends and profit distributions received in cash or non-cash assets |                                          |                                          |
| - Foreign exchange gains                                                 | 212,311,027                              | 1,991,885,113                            |
| - Other financial income                                                 |                                          |                                          |
| <i>Total</i>                                                             | 316,175,806                              | 2,002,620,146                            |

### 6. Financial expenses

| Item                                                                                                       | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| - Borrowing expenses                                                                                       | 761,675,555                              | 18,132,455,862                           |
| - Foreign exchange losses                                                                                  |                                          |                                          |
| - Interest expense on deferred payment purchases (installment purchases)                                   |                                          |                                          |
| - Provision for impairment of trading securities and provision for losses on investments in other entities |                                          |                                          |
| - Other finance expenses                                                                                   | 800,609,573                              | 461,921,025                              |
| - Reductions in finance expenses                                                                           |                                          |                                          |
| <i>Total</i>                                                                                               | 1,562,285,128                            | 18,594,376,887                           |

### 7. Other Income

| Item                                                     | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|----------------------------------------------------------|------------------------------------------|------------------------------------------|
| - Gain on disposal of fixed assets                       | 808,636,364                              | 1,813,326,734                            |
| - Gain from revaluation of assets contributed as capital |                                          |                                          |
| - Compensation income                                    |                                          |                                          |
| - Tax reductions                                         |                                          |                                          |
| - Other income                                           | 9,350,481,400                            | 3,336,636,920                            |
| <b>Total</b>                                             | <b>10,159,117,764</b>                    | <b>5,149,963,654</b>                     |

### 8. Other expenses

| Item                                                                    | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|-------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| - Net book value of fixed assets disposed of and related disposal costs |                                          |                                          |
| - Loss from revaluation of assets contributed as capital                |                                          |                                          |
| - Penalties and fines                                                   |                                          |                                          |
| - Other expenses                                                        | 3,792,477,728                            | 4,630,696,021                            |
| <b>Total</b>                                                            | <b>3,792,477,728</b>                     | <b>4,630,696,021</b>                     |

### 9. General and Administrative expenses

| Item                                                              | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|-------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| - Salary expenses and social insurance, trade union contributions | 11,690,904,532                           | 7,341,810,434                            |
| - Administrative staff expenses                                   | 697,755,548                              | 467,959,278                              |
| - Administrative material expenses                                | 478,484,543                              | 244,144,907                              |
| - Depreciation and amortisation                                   | 385,856,064                              | 484,348,514                              |
| - Taxes, fees and expenses                                        | 50,268,702                               | 58,348,790                               |
| - Provision expenses                                              | 288,305,061                              |                                          |
| - Outsourced service expenses                                     | 1,705,402,793                            | 904,698,833                              |
| - Other montary expenses                                          | 1,988,612,578                            | 1,320,896,426                            |
| <b>Total</b>                                                      | <b>17,285,589,821</b>                    | <b>10,822,207,182</b>                    |

### 10. Operating cost by nature

| Item                                     | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|------------------------------------------|------------------------------------------|------------------------------------------|
| - Raw material costs                     | 16,155,200,825                           | 310,782,372                              |
| - Labor costs                            | 16,819,029,109                           | 1,077,854,771                            |
| - Depreciation and amortisation          | 3,338,292,573                            | 5,213,757,041                            |
| - Construction machinery operating costs | 20,204,016,955                           | 18,928,605                               |
| - Outsourced services                    | 25,078,060,155                           | 11,225,152,879                           |
| <b>Total</b>                             | <b>81,594,599,617</b>                    | <b>17,846,475,668</b>                    |

### 11, Current corporate income tax expenses

| Item                                                                | Cumulative for<br>nine months of<br>2026 | Cumulative for<br>nine months of<br>2025 |
|---------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| - Total profit before tax                                           |                                          |                                          |
| - Tax calculated at the prevailing corporate income tax rate        |                                          |                                          |
| Adjustments (depending on the Company's specific<br>circumstances): |                                          |                                          |
| - Non-taxable income                                                |                                          |                                          |
| - Non-deductible expenses                                           |                                          |                                          |
| - Under/(over) provision from prior years                           |                                          |                                          |
| ...                                                                 |                                          |                                          |
| Corporate income tax expense                                        |                                          |                                          |
| Current corporate income tax expense                                |                                          |                                          |
| Deferred corporate income tax expense (**)                          |                                          |                                          |
| Corporate income tax expense (*)                                    |                                          |                                          |

### VII, OTHER INFORMATION

During the accounting period, the Company adjusted the recognition of a reduction in other income from 2024 arising from the foreign exchange differences on receivables related to the Xekaman 1 - Sanxay Hydropower Project and the Xekaman 3 Hydropower Project, amounting to VND 47,357,234,181. The effects of the above retrospective adjustment on the 2025 Financial Statements are as follows:

| Item                             | Code | Amount before<br>adjustment | Amount after<br>adjustment | Change         |
|----------------------------------|------|-----------------------------|----------------------------|----------------|
| Short-term trade receivables     | 131  | 312,560,148,269             | 265,202,914,088            | 47,357,234,181 |
| Undistributed earnings after tax | 420  | (342,113,337,803)           | (389,470,571,984)          | 47,357,234,181 |

Hanoi, October 13, 2026

PREPARED BY  
(Signature, full name)



Tran Ngoc Anh

CHIEF ACCOUNTANT  
(Signature, full name)



Nguyen Van Ngan

GENERAL DIRECTOR  
(Signature, full name, seal)



Le Tien Thu

**BALANCE SHEET**  
As of September 30, 2026

Unit: VND

| ASSETS                                                                     | Code       | Note | Closing balance<br>(September 30, 2026) | Opening balance<br>(January 1, 2026) |
|----------------------------------------------------------------------------|------------|------|-----------------------------------------|--------------------------------------|
| 1                                                                          | 2          | 3    | 4                                       | 5                                    |
| <b>A - CURRENT ASSETS</b>                                                  | <b>100</b> |      | <b>471.163.549.988</b>                  | <b>614.127.440.830</b>               |
| <b>I. Cash and cash equivalents</b>                                        | <b>110</b> |      | <b>2.932.326.958</b>                    | <b>17.880.367.151</b>                |
| 1. Cash                                                                    | 111        |      | 2.932.326.958                           | 17.880.367.151                       |
| 2. Cash equivalents                                                        | 112        |      |                                         |                                      |
| <b>II. Short-term financial investments</b>                                | <b>120</b> |      |                                         | <b>3.032.909.589</b>                 |
| 1. Trading securities                                                      | 121        |      |                                         |                                      |
| 2. Provision for devaluation of trading securities (*)                     | 122        |      |                                         |                                      |
| 3. Short-term held-to-maturity investments                                 | 123        |      |                                         | 3.032.909.589                        |
| <b>III. Short-term receivables</b>                                         | <b>130</b> |      | <b>110.908.447.391</b>                  | <b>239.457.241.127</b>               |
| 1. Short-term receivables from customers                                   | 131        |      | 101.702.240.372                         | 265.202.914.088                      |
| 2. Advances to suppliers in short-term                                     | 132        |      | 2.339.051.796                           | 1.243.844.963                        |
| 3. Intra-company receivables                                               | 133        |      |                                         |                                      |
| 4. Receivables from construction contract                                  | 134        |      |                                         |                                      |
| 5. Other short-term receivables                                            | 135        |      | 9.080.129.675                           | 7.523.976.584                        |
| 6. Provision for doubtful short-term receivables (*)                       | 136        |      | (2.212.974.452)                         | (34.513.494.508)                     |
| <b>IV. Inventories</b>                                                     | <b>140</b> |      | <b>346.408.844.483</b>                  | <b>343.087.432.452</b>               |
| 1. Inventories                                                             | 141        |      | 346.408.844.483                         | 343.087.432.452                      |
| 2. Provision for devaluation of inventories (*)                            | 142        |      |                                         |                                      |
| <b>V. Other current assets</b>                                             | <b>160</b> |      | <b>10.913.931.156</b>                   | <b>10.669.490.511</b>                |
| 1. Short-term prepaid expenses                                             | 161        |      | 4.831.470.888                           | 5.003.470.888                        |
| 2. Deductible VAT                                                          | 162        |      | 6.082.460.268                           | 5.666.019.623                        |
| 3. Taxes and other receivables from the State                              | 163        |      |                                         |                                      |
| <b>B - NON-CURRENT ASSETS</b>                                              | <b>200</b> |      | <b>135.592.850.913</b>                  | <b>60.209.546.040</b>                |
| <b>I. Long-term receivables</b>                                            | <b>210</b> |      | <b>80.253.810.560</b>                   | <b>13.729.374.324</b>                |
| 1. Long-term trade receivables from customers                              | 211        |      | 112.842.635.677                         | 13.729.374.324                       |
| 2. Provision for doubtful long-term receivables (*)                        | 216        |      | (32.588.825.117)                        |                                      |
| <b>II. Fixed assets</b>                                                    | <b>220</b> |      | <b>24.948.636.231</b>                   | <b>28.307.214.868</b>                |
| 1. Tangible fixed assets                                                   | 221        |      | 24.948.636.231                          | 19.916.701.050                       |
| - Cost                                                                     | 222        |      | 356.635.043.467                         | 343.440.459.302                      |
| - Accumulated depreciation (*)                                             | 223        |      | (331.686.407.236)                       | (323.523.758.252)                    |
| 2. Fixed assets under finance leases                                       | 224        |      |                                         | 8.390.513.818                        |
| - Cost                                                                     | 225        |      |                                         | 19.081.818.182                       |
| - Accumulated depreciation (*)                                             | 226        |      |                                         | (10.691.304.364)                     |
| <b>III. Investment property</b>                                            | <b>240</b> |      |                                         |                                      |
| - Cost                                                                     | 241        |      |                                         |                                      |
| - Accumulated depreciation (*)                                             | 242        |      |                                         |                                      |
| <b>IV. Long-term financial investments</b>                                 | <b>260</b> |      | <b>1.457.397.364</b>                    | <b>1.450.053.134</b>                 |
| 1. Investments in subsidiaries                                             | 261        |      |                                         |                                      |
| 2. Investments in joint ventures and associates                            | 262        |      |                                         |                                      |
| 3. Equity investments in other entities                                    | 263        |      | 3.102.000.000                           | 3.102.000.000                        |
| 4. Provision for impairment of long-term investments in other entities (*) | 264        |      | (1.644.602.636)                         | (1.651.946.866)                      |
| <b>V. Other non-current assets</b>                                         | <b>270</b> |      | <b>28.933.006.758</b>                   | <b>16.722.903.714</b>                |
| 1. Long-term prepaid expenses                                              | 271        |      | 28.933.006.758                          | 16.722.903.714                       |
| 2. Deferred income tax assets                                              | 272        |      |                                         |                                      |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                                      | <b>280</b> |      | <b>606.756.400.901</b>                  | <b>674.336.986.870</b>               |

| ASSETS                                                               | Code       | Note | Closing balance<br>(September 30, 2026) | Opening balance<br>(January 1, 2026) |
|----------------------------------------------------------------------|------------|------|-----------------------------------------|--------------------------------------|
| 1                                                                    | 2          | 3    | 4                                       | 5                                    |
| <b>C - LIABILITIES</b>                                               | <b>300</b> |      | <b>537.066.525.332</b>                  | <b>607.951.609.421</b>               |
| <b>I. Current liabilities</b>                                        | <b>310</b> |      | <b>536.986.525.332</b>                  | <b>607.871.609.421</b>               |
| 1. Short-term trade payables                                         | 311        |      | 92.131.425.764                          | 101.571.702.799                      |
| 2. Short-term advances from customers                                | 312        |      | 55.098.711.506                          | 60.556.570.600                       |
| 3. Dividends and profit payable                                      | 313        |      | 86.101.556.459                          | 86.101.556.459                       |
| 4. Short-term taxes and other payables to the State budget           | 314        |      | 47.265.570.105                          | 56.913.932.652                       |
| 5. Payables to employees                                             | 315        |      | 5.322.516.965                           | 2.400.658.747                        |
| 6. Short-term accrued expenses                                       | 316        |      | 383.100.000                             | 449.074.074                          |
| 8. Short-term construction contract liabilities                      | 318        |      |                                         |                                      |
| 10. Other short-term payables                                        | 320        |      | 111.949.245.468                         | 114.902.633.303                      |
| 11. Short-term borrowings and finance lease liabilities              | 321        |      | 138.730.224.384                         | 184.971.306.106                      |
| 12. Short-term provisions                                            | 322        |      |                                         |                                      |
| 13. Bonus and welfare fund                                           | 323        |      | 4.174.681                               | 4.174.681                            |
| <b>II. Non-current liabilities</b>                                   | <b>330</b> |      | <b>80.000.000</b>                       | <b>80.000.000</b>                    |
| 1. Long-term trade payables                                          | 331        |      |                                         |                                      |
| 2. Long-term advances from customers                                 | 332        |      |                                         |                                      |
| 3. Long-term taxes and other payables to the State                   | 333        |      |                                         |                                      |
| 4. Long-term accrued expenses                                        | 334        |      |                                         |                                      |
| 5. Intercompany payables relating to business capital                | 335        |      |                                         |                                      |
| 6. Other long-term intercompany payables                             | 336        |      |                                         |                                      |
| 7. Long-term deferred revenue                                        | 337        |      |                                         |                                      |
| 8. Other long-term payables                                          | 338        |      | 80.000.000                              | 80.000.000                           |
| 9. Long-term borrowings and finance lease liabilities                | 339        |      |                                         |                                      |
| <b>D - OWNERS' EQUITY</b>                                            | <b>400</b> |      | <b>69.689.875.569</b>                   | <b>66.385.377.449</b>                |
| 1. Contributed capital                                               | 411        |      | 347.716.110.000                         | 347.716.110.000                      |
| - Ordinary shares with voting rights                                 | 411a       |      | 347.716.110.000                         | 347.716.110.000                      |
| - Preference shares                                                  | 411b       |      |                                         |                                      |
| 2. Share premium                                                     | 412        |      | 31.336.985.455                          | 31.336.985.455                       |
| 3. Convertible bond option                                           | 413        |      |                                         |                                      |
| 4. Other owners' equity                                              | 414        |      |                                         |                                      |
| 5. Treasury shares (*)                                               | 415        |      |                                         |                                      |
| 6. Revaluation surplus                                               | 416        |      |                                         |                                      |
| 7. Foreign exchange differences                                      | 417        |      |                                         |                                      |
| 8. Development investment fund                                       | 418        |      | 76.802.853.978                          | 76.802.853.978                       |
| 9. Other funds under owners' equity                                  | 419        |      |                                         |                                      |
| 10. Retained earnings                                                | 420        |      | (386.166.073.864)                       | (389.470.571.984)                    |
| - Accumulated retained earnings up to the end of the previous period | 420a       |      | (389.470.571.984)                       | (389.470.571.984)                    |
| - Retained earnings for the current period                           | 420b       |      | 3.304.498.120                           |                                      |
| <b>TOTAL OWNERS' EQUITY AND LIABILITIES</b><br>(440 = 300 + 400)     | <b>440</b> |      | <b>606.756.400.901</b>                  | <b>674.336.986.870</b>               |

PREPARED BY

CHIEF ACCOUNTANT

Hanoi, October 13, 2026  
GENERAL DIRECTOR

Tran Ngoc Anh

Nguyen Van Ngan



Le Tien Thu

**INCOME STATEMENT**  
For the Third Quarter and Year-to-Date 2026

Unit: VND

| ITEMS                                                                   | Code | Notes | Third quarter  |                 | Accumulation from the beginning of the year to the end of the period fiscal year to the end of current quarter |                  |
|-------------------------------------------------------------------------|------|-------|----------------|-----------------|----------------------------------------------------------------------------------------------------------------|------------------|
|                                                                         |      |       | Current year   | Previous year   | Current year                                                                                                   | Previous year    |
| I                                                                       | 2    | 3     | 4              | 5               | 4                                                                                                              | 5                |
| 1. Revenue from sales of goods and rendering of services                | 1    |       | 27.961.042.628 | 4.442.017.032   | 97.108.956.620                                                                                                 | 28.775.574.847   |
| 2. Revenue deductions                                                   | 2    |       |                |                 |                                                                                                                |                  |
| 3. Net revenue from sales of goods and rendering of services (10=01-02) | 10   |       | 27.961.042.628 | 4.442.017.032   | 97.108.956.620                                                                                                 | 28.775.574.847   |
| 4. Cost of goods sold                                                   | 11   |       | 26.481.312.473 | 4.136.345.233   | 81.639.399.393                                                                                                 | 56.876.940.169   |
| 5. Gross profits (20=10-11)                                             | 20   |       | 1.479.730.155  | 305.671.799     | 15.469.557.227                                                                                                 | (28.101.365.322) |
| 6. Gain/Loss from sale or disposal of investment property               | 21   |       |                |                 |                                                                                                                |                  |
| 7. Financial income                                                     | 22   |       | 2.431.889      | 9.870.027       | 316.175.806                                                                                                    | 2.002.620.146    |
| 8. Financial expenses                                                   | 23   |       | -6.068.804.150 | 5.358.833.482   | 1.562.285.128                                                                                                  | 18.594.376.887   |
| - In which: Borrowing costs                                             | 24   |       | -6.251.438.081 | 5.358.833.482   | 761.675.555                                                                                                    | 18.132.455.862   |
| 9. Selling expenses                                                     | 25   |       |                |                 |                                                                                                                |                  |
| 10. General and Administration expenses                                 | 26   |       | 6.340.694.508  | 2.939.694.510   | 17.285.589.821                                                                                                 | 10.822.207.182   |
| 11. Net profit from operating activities {30=20+21+22-(23+25+26)}       | 30   |       | 1.210.271.686  | (7.982.986.166) | (3.062.141.916)                                                                                                | (55.515.329.245) |
| 12. Other income                                                        | 31   |       | 172.807.579    | 119.304.284     | 10.159.117.764                                                                                                 | 5.149.963.654    |
| 13. Other expenses                                                      | 32   |       | 721.118.091    | 1.314.594.407   | 3.792.477.728                                                                                                  | 4.630.696.021    |
| 14. Other profit (40=31-32)                                             | 40   |       | -548.310.512   | -1.195.290.123  | 6.366.640.036                                                                                                  | 519.267.633      |
| 15. Net profit before tax (50=30+40)                                    | 50   |       | 661.961.174    | (9.178.276.289) | 3.304.498.120                                                                                                  | (54.996.061.612) |
| 16. Current corporate income tax expense                                | 51   |       |                |                 |                                                                                                                |                  |
| 17. Deferred corporate income tax expense                               | 52   |       |                |                 |                                                                                                                |                  |
| 18. Profit after tax (60=50-51-52)                                      | 60   |       | 661.961.174    | (9.178.276.289) | 3.304.498.120                                                                                                  | (54.996.061.612) |
| 19. Basic earnings per share (*)                                        | 70   |       | 19             | (264)           | 95                                                                                                             | (1.582)          |
| 20. Diluted earnings per share (*)                                      | 71   |       |                |                 |                                                                                                                |                  |

PREPARED BY

*Ng An*

Tran Ngoc Anh

CHIEF ACCOUNTANT

*Nguyen Van Ngan*

Nguyen Van Ngan

Hanoi, October 13, 2026

GENERAL DIRECTOR



Lo Tien Thu

**CASH FLOW STATEMENT**  
(Applying indirect method)  
For the Third Quarter and Year-to-Date 2026

Unit: VND

| ITEMS                                                                                                         | Code | Notes | Accumulated for<br>the first nine<br>months of 2026 | Accumulated for<br>the first nine<br>months of 2025 |
|---------------------------------------------------------------------------------------------------------------|------|-------|-----------------------------------------------------|-----------------------------------------------------|
| 1                                                                                                             | 2    | 3     | 4                                                   | 5                                                   |
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                                |      |       |                                                     |                                                     |
| 1. Profit/(loss) before tax                                                                                   | 01   |       | 3,304,498,120                                       | (54,996,061,612)                                    |
| 2. Adjustments for:                                                                                           |      |       |                                                     |                                                     |
| - Depreciation and amortisation                                                                               | 02   |       | 3,724,148,637                                       | 5,599,613,105                                       |
| - Provisions                                                                                                  | 03   |       | 280,960,831                                         | (5,356,917)                                         |
| - Foreign exchange gains, losses arising from revaluation of monetary items denominated in foreign currencies | 04   |       |                                                     | (1,991,885,113)                                     |
| - Gain, loss related to investing and financial activities                                                    | 05   |       | (929,034,538)                                       | (1,813,326,734)                                     |
| - Interest expenses                                                                                           | 06   |       | 761,675,555                                         | 18,132,455,862                                      |
| - Other adjustments                                                                                           | 07   |       |                                                     |                                                     |
| 3. Operating profit before changes in working capital                                                         | 08   |       | 7,142,248,605                                       | (35,074,561,409)                                    |
| - Increase/ (decrease) in account receivables                                                                 | 09   |       | 62,043,179,809                                      | 83,007,990,854                                      |
| - Increase/ (decrease) in inventories                                                                         | 10   |       | (3,321,412,031)                                     | 39,833,864,636                                      |
| - Increase/ (decrease) in account payables (excluding interest expense and corporate income tax payable)      | 11   |       | (24,274,445,001)                                    | (11,955,875,923)                                    |
| - Increase/decrease in deferred expenses                                                                      | 12   |       | (12,038,103,044)                                    | (6,494,724,199)                                     |
| - Increase/decrease in trading securities                                                                     | 13   |       |                                                     |                                                     |
| - Interest paid                                                                                               | 14   |       | (1,653,509,407)                                     | (1,786,492,492)                                     |
| - 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   |       | 27,897,958,931                                      | 67,530,201,467                                      |
| <b>II. Cash flows from investing activities</b>                                                               |      |       |                                                     |                                                     |
| 1. Payments for acquisition and construction of fixed assets and other long-term assets                       | 21   |       | (365,570,000)                                       |                                                     |
| 2. Proceeds from disposals of fixed assets and other long-term assets                                         | 22   |       | 889,500,000                                         | 2,004,136,370                                       |
| 3. Payments for loans granted and purchases of debt instruments of other entities                             | 23   |       | (11,000,000,000)                                    |                                                     |
| 4. Collections of loans granted and proceeds from sale of debt instruments of other entities                  | 24   |       | 14,032,909,589                                      |                                                     |
| 5. Payments for investments in equity of other entities                                                       | 25   |       |                                                     |                                                     |
| 6. Proceeds from divestment of investments in equity of other entities                                        | 26   |       |                                                     |                                                     |
| 7. Interest income, dividends and profit distributions received                                               | 27   |       | 103,767,423                                         | 10,735,033                                          |

| ITEMS                                                                                     | Code      | Notes    | Accumulated for<br>the first nine<br>months of 2026 | Accumulated for<br>the first nine<br>months of 2025 |
|-------------------------------------------------------------------------------------------|-----------|----------|-----------------------------------------------------|-----------------------------------------------------|
| <i>1</i>                                                                                  | <i>2</i>  | <i>3</i> | <i>4</i>                                            | <i>5</i>                                            |
| <i>Net cash flows from investing activities</i>                                           | <i>30</i> |          | <i>3.660.607.012</i>                                | <i>2.014.871.403</i>                                |
| <b>III. Cash flows from financing activities</b>                                          |           |          |                                                     |                                                     |
| 1. Proceeds from issuance of shares and capital contributions from owners                 | 31        |          |                                                     |                                                     |
| 2. Payments for return of capital contributions to owners and repurchase of issued shares | 32        |          |                                                     |                                                     |
| 3. Proceeds from borrowings                                                               | 33        |          | 33.787.895.876                                      | 2.617.928.924                                       |
| 4. Repayment of principal of borrowings                                                   | 34        |          | (77.815.157.812)                                    | (62.163.990.001)                                    |
| 5. Repayment of principal of finance lease liabilities                                    | 35        |          | (2.479.344.200)                                     | (2.070.302.898)                                     |
| 6. Dividends and profits paid to owners                                                   | 36        |          |                                                     |                                                     |
| <i>Net cash flows from financing activities</i>                                           | <i>40</i> |          | <i>(46.506.606.136)</i>                             | <i>(61.616.363.975)</i>                             |
| <i>Net cash flows during the period (50=20+30+40)</i>                                     | <i>50</i> |          | <i>(14.948.040.193)</i>                             | <i>7.928.708.895</i>                                |
| <i>Cash and cash equivalents at beginning of period</i>                                   | <i>60</i> |          | <i>17.880.367.151</i>                               | <i>3.132.290.681</i>                                |
| <i>Effect of exchange rate changes on foreign currency translation</i>                    | <i>61</i> |          |                                                     |                                                     |
| <i>Cash and cash equivalents at end of period (70=50+60+61)</i>                           | <i>70</i> |          | <i>2.932.326.958</i>                                | <i>11.060.999.576</i>                               |

PREPARED BY

CHIEF ACCOUNTANT

Hanoi, October 13, 2026  
GENERAL DIRECTOR

*Ngan*

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Tran Ngoc Anh

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Le Dien Thu

