
HAI PHONG CONSTRUCTION JOINT STOCK COMPANY NO. 3
FINANCIAL STATEMENTS

For the accounting period ended 30/9/2026



FINANCIAL REPORT

As At September 30, 2026

Form No B01a-DN
Unit: VND

Stt/ No	ASSETS	Code	Note	September 30, 2026	January 1, 2026
A -	CURRENT ASSETS	100		514.207.387.926	515.833.774.671
I.	Cash and cash equivalents	110	V.1	2.817.337.626	1.806.913.043
1.	Cash	111		2.817.337.626	1.806.913.043
2.	Cash equivalents	112			
II.	Short-term financial investment	120		473.529.546.568	450.452.040.367
1.	Trading securities	121	V.2	81.811.330.170	78.008.204.932
2.	Provision for dilutions of trading securities	122	V.2	(18.248.283.370)	(7.823.728.019)
3.	Held to Maturity	123	V.2	409.966.499.768	380.267.563.454
III.	Short-term receivables	130		37.199.849.672	62.344.627.100
1.	Receivables from customers	131	V.4	36.971.518.517	61.199.537.226
2.	Advances to short-term suppliers	132		44.607.240	
3.	Other short-term receivables	135	V.5	183.723.915	1.145.089.874
IV.	Inventory	140		420.509.636	209.861.107
1.	Inventory	141	V.6	420.509.636	209.861.107
V.	Other current assets	160		240.144.424	1.020.333.054
1.	Short-term deferred costs	161	V.7	240.144.424	693.676.097
2.	Taxes and other receivable from the State budget	163			326.656.957
B -	NON-CURRENT ASSETS	200		83.046.298.374	88.668.543.694
I	Fixed assets	220		2.176.097.355	1.603.493.474
1.	Tangible fixed assets	221	V.8	2.176.097.355	1.603.493.474
	Cost	222		8.705.289.182	8.511.583.878
	Accumulated depreciation	223		(6.529.191.827)	(6.908.090.404)
II.	Investment properties	240	V.9	45.240.497.402	49.129.181.888
	Cost	241		155.757.200.265	155.757.200.265
	Accumulated depreciation	242		(110.516.702.863)	(106.628.018.377)
III.	Long-term financial investments	260		28.226.004.077	28.226.499.362
1.	Investments in associates and joint-ventures	262	V.3	29.430.000.000	29.430.000.000
2.	Provisions for long-term financial investment	264	V.3	(1.203.995.923)	(1.203.500.638)
3.	Held to-maturity securities	265	V.3		
IV.	Other long-term assets	270		7.403.699.540	9.709.368.970
1.	Long-term deferred costs	271	V.7	7.403.699.540	9.709.368.970
	TOTAL ASSETS	280		597.253.686.300	604.502.318.365

FINANCIAL REPORT (CONTINUED)

As At September 30, 2026

Form No B01a-DN
Unit: VND

Stt/ No	RESOURCES	Code	Note	September 30, 2026	January 1, 2026
C -	LIABILITIES	300		26.711.629.821	37.983.654.675
I.	Current liabilities	310		24.176.128.481	35.341.032.045
1.	Short-term trade payables	311	V.10	885.576.611	968.363.056
2.	Short-term advances from customers	312		614.229.000	
3.	Dividends and profits must be paid	313		-	20.685.717.000
4.	Taxes and amounts payable to the State budget	314	V.11	5.757.665.697	4.325.086.270
5.	Payables to employees	315		1.230.048.030	2.583.214.486
6.	Short-term accrued expenses	316		-	194.514.397
7.	Payment shall be made in accordance with the progress of the short-term construction contract.	318		7.171.866.879	
8.	Short-term deferred revenue	319	V.14	313.374.635	
9.	Other current payables	320	V.12	2.523.065.776	1.306.007.092
10.	Short-term loans and finance leases	321		1.776.023.876	
11.	Short-term provisions	322			491.140.680
12.	Bonus and welfare funds	323		3.904.277.977	4.786.989.064
II.	Long-term liabilities	330		2.535.501.340	2.642.622.630
1.	Long-term deferred revenue	337	V.14		2.642.622.630
2.	Other long-term payables	338	V.12	2.535.501.340	
D -	OWNER'S EQUITY	400	V.15	570.542.056.479	566.518.663.690
1.	Owner's contributed capital	411		206.857.170.000	206.857.170.000
-	Ordinary shares carrying voting rights	411a		206.857.170.000	206.857.170.000
2.	Capital surplus	412		45.565.123	45.565.123
3.	Development investment fund	418		60.692.848.239	58.691.651.494
4.	Other reserves	419		10.235.829.384	10.235.829.384
5.	Undistributed profit after tax	420		292.710.643.733	290.688.447.689
-	Undistributed profit after tax at the end of the previous period	420a		266.800.815.897	271.350.229.782
-	Undistributed profit after tax this period	420b		25.909.827.836	19.338.217.907
	TOTAL RESOURCES	440		597.253.686.300	604.502.318.365

Preparer

Chief Accountant

Hai Phong, 15/10/2026

General Director



Vu Thi Van Thuong



Luu Thi Phuong



Bui Thi Ngoc Anh

INCOME STATEMENT
3rd quarter of 2026Form No B02a-DN
Unit: VND

No	ITEMS	Code	Not e	3 rd quarter of 2026	3 rd quarter of 2025	Cumulation from 01/01/2026 to 30/9/2026	Cumulation from 01/01/2025 to 30/9/2025
1.	Gross revenue from goods sold and services rendered	01	V.17	21.607.795.268	20.471.901.423	57.044.296.866	49.979.588.185
2.	Deductions	02		1.932.667	641.757	4.721.428	641.757
3.	Net revenue from goods sold and services rendered	10		21.605.862.601	20.471.259.666	57.039.575.438	49.978.946.428
4.	Cost of sales	11	V.18	16.357.240.624	15.316.670.135	42.042.409.492	37.350.397.554
5.	Gross profit from goods sold and services rendered	20		5.248.621.977	5.154.589.531	14.997.165.946	12.628.548.874
6.	Financial income	22	V.19	10.429.984.788	10.087.057.676	30.498.064.305	22.591.109.547
7.	Financial expenses	23	V.20	3.652.307.924	(6.561.046.913)	10.530.103.691	(1.036.146.242)
	<i>In which: interest expense</i>	24			1.941.529	189.008	1.947.664
8.	Sales expenses	25	V.21	506.570.616	718.187.389	1.559.693.217	907.741.142
9.	General and administrative expenses	26	V.21	1.546.924.192	2.015.761.860	4.816.073.357	5.119.359.530
10.	Operating profit	30		9.972.804.033	19.068.744.871	28.589.359.986	30.228.703.991
11.	Other income	31	V.22	720.475.230	1.662.953.519	3.537.900.984	4.695.957.213
12.	Other expenses	32	V.23	110.000.000	-	110.000.000	10.177.832
13.	Other profit	40		610.475.230	1.662.953.519	3.427.900.984	4.685.779.381
14.	Accounting profit before tax	50		10.583.279.263	20.731.698.390	32.017.260.970	34.914.483.372
15.	Current corporate income tax	51	V.24	2.073.316.166	4.151.791.991	6.107.433.134	6.651.505.181
16.	Profit after tax	60		8.509.963.097	16.579.906.399	25.909.827.836	28.262.978.191
17	Basic earnings per share	70		411	802	1.253	1.366

Preparer



Vũ Thị Van Thuong

Chieft accountant



Luu Thi Phuong

Hai Phong, 15/10/2026
General Director

Bùi Thị Ngọc Anh

CASH FLOW STATEMENTAccording to indirect method
For the accounting period ending September 30st 2026

Form No B03a – DN Unit: VND

No	ITEMS	Code	Note	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
I.	Cash flow from operating activities				
1.	<i>Profit before tax</i>	01		32.017.260.970	34.914.483.372
2.	<i>Adjustments for</i>				
-	Depreciation for fixed assets and real estate investment	02		3.509.785.909	4.397.827.624
-	Provisions	03		9.933.909.956	(2.779.523.479)
-	Unrealised foreign exchange profit/ loss	04			(34.336)
-	Profits, losses from investing, financial activities	05		(26.007.219.742)	(16.651.590.271)
-	Borrowing costs	06		189.008	1.947.664
3.	<i>Operating income before changes in working capital</i>	08		19.453.926.101	19.883.110.574
-	Increase, decrease in receivables	09		25.144.777.428	4.535.487.189
-	Increase, decrease in inventory	10		(210.648.529)	(237.326.327)
-	Increase, decrease in payables	11		(8.108.275.925)	(964.266.373)
-	Increase, decrease in deferred expenses	12		2.759.201.103	(1.853.021.071)
-	Increase, decrease in trading securities	13		(3.803.125.238)	20.746.817.963
-	Interest paid	14		(189.008)	(1.947.664)
-	Corporate income tax paid	15		(5.813.653.606)	(4.893.962.293)
-	Other payments for operating activities	17		(882.711.087)	(1.506.635.467)
	Cash flow from operating activities	20		28.539.301.239	35.708.256.531
II.	Cash flow from investing activities				
1	Payment for purchases or construction of fixed assets and other long-term assets	21		(193.705.304)	
2	Proceeds from fixed assets and other long-term assets disposal	22			
3	Loans to and payments for purchases of debt instruments of other entities	23		(627.025.694.100)	(514.494.621.135)
4	Collections from borrowers of other entities	24		599.522.715.111	500.027.831.683
5	Interests and dividends received	27		19.077.500.761	18.865.473.015
	Cash flow from investing activities	30		(8.619.183.532)	4.398.683.563
III.	Cash flow from financial activities				
1	Proceeds from borrowing	33		86.910.836.954	35.055.848.521
2	Repayments of borrowings	34		(85.134.813.078)	(35.055.848.521)
3	Dividends paid to shareholders	36		(20.685.717.000)	(36.469.892.950)
	Cash flow from financial activities	40		(18.909.693.124)	(36.469.892.950)
	Net cash flow during the quarter	50		1.010.424.583	3.637.047.144
	Cash and cash equivalents at the beginning of the year	60	V.1	1.806.913.043	2.463.121.333
	Impact of exchange rate changes on foreign exchange	61			34.336
	Cash and cash equivalents at the end of the year	70	V.1	2.817.337.626	6.100.202.813

Preparer

Vu Thi Van Thuong

Chief accountant

Luu Thi Phuong

General Director

Bui Thi Ngoc Anh



Hai Phong, 15/10/2026

NOTES TO FINANCIAL STATEMENTS

I. GENERAL INFORMATION

1. Form of capital ownership

Hai Phong Construction Joint Stock Company No. 3 (hereinafter referred to as "the Company") operates under the first Business Registration Certificate No. 0203000346 dated December 25, 2002 and the 21st change in Business Registration Certificate No. 0200509429 dated July 20, 2026 issued by the Department of Planning and Investment of Hai Phong City.

Charter capital is 206,857,170,000 VND, par value of shares is 10,000 VND.

Company headquarters: 3rd floor, Htower II building, 195 Van Cao, Gia Vien Ward, Hai Phong City, Viet Nam.

2. **Business field:** construction and accommodation services.

3. Business lines:

Construction of all types of houses, construction of traffic works, bridges, hotels; apartments for short-term accommodation services, restaurants, real estate business; sauna services and health improvement services, activities of sports clubs.

4. Normal production and business cycle: 12 months.

5. Business structure:

Unit	Address	Main business activities
Joint ventures and associates		
1 GS - HP Sunflower International Village Corporation	No. 35 Van Cao, Gia Vien Ward, Hai Phong City	Short-term accommodation services
2 Thanh Hung Joint Stock Company	N1 Street, Trung Loi Quarter, Chon Thanh Ward, Dong Nai Province	Real estate business, land use rights of owners, users or tenants

6. Employees

The Company's number of employees as at 30/9/2026 was 130 people (as at 01/01/2026 was 108 people).

- Ms Bui Thi Ngoc Anh – General Director of the Company – is authorized to sign the Audited Financial Statements according to Authorization issued by Mr Pham Duc Duy the legal representative
- Chairman of the Board of Directors of the Company.

7. Disclosure of comparability of information in financial statements: information in financial statements is comparable.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

The Company's fiscal year begins on January 1 and ends on December 31.

Đơn vị tiền tệ sử dụng trong kế toán là Đồng Việt Nam (VND). / Currency used in accounting: Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND REGIMES APPLIED

The financial statements are presented in Vietnamese Dong (VND), prepared based on accounting principles in accordance with the provisions of the enterprise accounting regime issued in Circular No. 99/2025/TT-BTC dated December 27, 2025 of the Ministry of Finance, Vietnamese accounting standards and circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis for preparing financial statements

Financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Cash and cash equivalents

Cash and cash equivalents include cash on hand and demand deposits, short-term investments with original maturities of no more than three months, highly liquid, readily convertible to cash and subject to an insignificant risk of changes in value.

3. Currency conversion

Economic transactions arising in foreign currencies are converted into VND at the actual exchange rate on the transaction date. The arising exchange rate difference is reflected in financial income or financial expenses. The exchange rate difference due to revaluation of foreign currency items at the end of the accounting period after offsetting the increase and decrease is recorded in financial income or financial expenses.

The actual transaction exchange rate for expenses paid immediately in foreign currency of the commercial bank where the enterprise makes the payment.

4. Financial investments

4.1 Trading securities

Trading securities are securities held by the Company for trading purposes. Trading securities are recorded from the date the Company acquires ownership and are determined by the total of the fair value of the payments at the time the transaction occurs and expenses related to the purchase of trading securities.

The time of recording trading securities is the time when the Company has ownership, specifically as follows:

- Listed securities are recorded at the time of order matching (T+0);
- Unlisted securities are recorded at the time of official ownership as prescribed by law.

Dividends from periods prior to the date the trading securities were purchased are recorded as a reduction in the value of the investment. Dividends distributed for periods subsequent to the date the trading securities were purchased are recorded in financial income.

Provision for dilutions of trading securities is the larger difference between their original cost and market value, set aside in accordance with the provisions of Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

- For listed securities, the actual market price of securities is calculated based on the closing price on the last day of the period.
- For shares registered for trading on the market of unlisted public companies (Upcom), the actual stock price on the market is determined as the average reference price of trading days in the last 30 days of the period.

When trading securities are sold, the cost of the trading securities is determined using the weighted average method.

4.2 Held to maturity investment:

Held-to-maturity investments include those investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include bonds that the issuer must redeem at a certain time in the future, and bank deposits with maturities of more than 3 months.

Held-to-maturity investments are initially recorded at cost, which is the purchase price. After initial recognition, these investments are recorded at their recoverable amount.

Interest arising after the purchase date of held-to-maturity investments is added financial income.

The Company bases the remaining term from the reporting date of investments held to maturity to the expired date to classify them as short-term or long-term.

4.3 Capital investments in other entities

Investments in other entities include investments in joint ventures, associated companies and other equity investments with the purpose of long-term holding.

Investment in associates

Reflects investments in which the Company directly or indirectly holds from 20% to less than 50% of the voting rights of the investee (associate) without other agreement.

An associate is an enterprise in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

The Company initially records investments in joint ventures and associates at cost.

The provision for losses on investments in associates is the larger difference between the cost and the Company's ownership portion calculated according to the accounting books of the investee, which is set aside in accordance with the provisions of Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

5. Receivables and allowance for doubtful debts

Receivables are amounts recoverable from customers or others. Receivables are stated at book value less allowance for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or receivables that the debtor is unlikely to be able to pay due to dissolution, bankruptcy or similar difficulties in accordance with the provisions of Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

6. Inventory

Inventories are measured at cost, if cost is greater than net realizable value, inventories are measured at net realizable value. The cost of inventories includes: purchase expense, processing expense and other directly related expenses incurred in bringing the inventories to their present location and condition. Net realizable value is determined by the estimated selling price less the estimated costs of completion and the estimated costs necessary to consume them.

Inventory is determined by the monthly weighted average method.

Inventories are accounted by using the perpetual inventory method.

Work in progress includes actual costs incurred from construction projects in progress.

7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets are determined at cost.

The original cost of tangible fixed assets formed from purchase and construction transfer is all expenses that the Company must spend to have fixed assets up to the time the asset is put into a state of readiness for use.

Tangible fixed assets are depreciated using the straight-line method, the depreciation amount is calculated by dividing the original cost (:) by the estimated useful life or the remaining value by the remaining useful time (for assets with a change in depreciation period), in accordance with the provisions of Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance. The specific depreciation periods for each type of asset are as follows:

	Number of years
Housings, buildings	06 – 25
Machines and equipments	03 – 07
Means of transport, transmission equipment	06 – 10
Management equipment and tools	03 – 05

8. Investment property

Investment property includes a house, part of a house or infrastructure owned by the Company and used for the purpose of earning rental income

Investment property for lease is stated at cost less accumulated depreciation. The cost of investment property is the total cash or cash equivalents paid by the enterprise or the fair value of other consideration given to acquire the investment property up to the time of purchase or completion of construction of the investment property.

Expenses related to investment real estate incurred after initial recognition are recorded as expenses, unless these expenses are likely to make the investment property generate more economic benefits in the future than the initially assessed level of performance, then they are recorded as an increase in original cost.

Investment property for lease is depreciated using the straight-line method, based on an estimated useful life of 25 years, in accordance with the provisions of Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.

9. Deferred costs

Deferred costs are recorded according to actual occurrence, including asset repair expenses - interior renovation, insurance expenses and expenses of tools and supplies issued for use.

Asset repair expenses - interior renovation are allocated to the business results by the straight-line method for a maximum of 5 years;

Deferred costs are tools, equipment issued for use, insurance expenses, etc., which are allocated to the business results using the straight-line method over an allocation period of 1 to 3 years.

10. Payables

Payables are monitored in detail by original maturity, remaining maturity at the reporting date, payable entities and other factors according to the Company's management needs. The classification of payables as trade payables and other payables is carried out according to the following principles:

- Trade payables include commercial payables arising from purchase-sale transactions;
- Other payables include non-commercial payables not related to the purchase, sale, or provision of goods or services, including: dividends payable; payables for social insurance, health insurance, unemployment insurance, and union fees; deposits and other amounts.

11. Accrued expenses

Accrued expenses are recorded based on reasonable estimates of the amounts payable for goods and services used.

Provision in advance for the cost of works under construction according to the estimate of the Company's Board of Directors.

12. Provision for payables

Provisions for payables are recorded based on the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions for payables include: product warranties, goods, construction works and other provisions for payables.

13. Unallocated revenue

Unallocated revenue reflects customers' prepayments for the Company's apartment rentals and advance payment for construction projects.

14. Equity

Owner's equity at the end of the accounting period reflects the equity of internal and external shareholders, recorded according to the actual capital contributed by shareholders, calculated according to the par value of issued shares.

- Share capital surplus is recorded as the difference between the actual issuance price and the par value of shares upon initial issuance, additional issuance or re-issuance of treasury shares.

- The Company distributes profits according to the Resolution of the Annual General Meeting of Shareholders and the Resolution of the Board of Directors.

15. Revenue and other incomes

Revenue is confirmed with relative certainty

Construction contract revenue

For construction contracts stipulating that contractors are paid according to the value of the performed volume, revenue and expenses related to the contract are recorded corresponding to the completed work confirmed by the customer in the period reflected on the issued invoice.

Financial revenue includes: interest on deposits, bond interest, dividends, distributed profits; profits from selling trading securities and long-term financial investments.

Other income reflects income arising from events or transactions separate from the Company's normal business operations, in addition to the above revenues.

16. Cost of goods sold

Cost of goods sold is recorded according to actual occurrence in accordance with revenue, including: capital value of products, goods, services sold during the period; depreciation, repair costs, operating costs of real estate investment lease under the operating lease method.

17. Financial expenses

Financial expenses include: losses from selling trading securities and long-term financial investments, provisions for devaluation of trading securities and losses on investments.

Exchange rate differences reflect actual exchange rate differences arising during the period from foreign currency-denominated transactions.

18. Selling and administrative expenses

Selling expenses reflect actual sales staff costs incurred in the process of selling products, goods, and providing services during the accounting period.

Business management expenses reflect the Company's general management expenses incurred during the accounting period, including: salary expenses for business management employees; social insurance, health insurance, unemployment insurance, union fees for business management employees; depreciation of fixed assets used for business management; real estate tax, land rent; electricity, water, telephone, and outsourced service costs; other cash expenses

19. Tax

Current income tax expense reflects the corporate income tax payable arising in the period. The determination of the Company's taxes is based on current tax regulations.

Taxable income may differ from total accounting profit before tax as reported in the income statement because taxable income excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and further excludes items that are not taxable or deductible.

20. Related parties

Parties are considered to be related to the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be organizations or individuals, including close family members of any individual considered to be a related party.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET:

1. CASH AND CASH EQUIVALENTS

	30/9/2026 VND	01/01/2026 VND
Cash on hand	101.208.793	2.963.472
Cash in bank	2.716.128.833	1.803.949.571
Cash equivalents		
Total	2.817.337.626	1.806.913.043

2. FINANCIAL INVESTMENTS

2.1 Trading securities

	30/9/2026 VND	01/01/2026 VND
Trading securities	81.811.330.170	78.008.204.932
Provision for diminution of trading securities	(18.248.283.370)	(7.823.728.019)
Total	63.563.046.800	70.184.476.913

DETAILS OF TRADING SECURITIES AND PROVISIONS FOR DIMINUTION OF TRADING SECURITIES

		30/9/2026				01/01/2026			
		Quantity	Cost	Fair value	Provisions	Quantity	Cost	Fair value	Provisions
a. Trading securities (stocks)		3,668,900	81,811,330.170	63,563,046.800	(18,248,283.370)	2,694,400	78,008,204.932	70,239,661.913	(7,823,728.019)
SSI:									
(HND) Hai Phong Thermal Power Joint Stock Company		160,200	3,123,182.847	1,488,578.399	(1,634,604.448)	160,200	3,123,182.847	1,512,234.079	(1,610,948.768)
(PPC) Pha Lai Thermal Power Joint Stock Company		172,000	3,409,688.999	1,487,800.000	(1,921,888.999)	172,000	3,409,688.999	1,078,166.059	(2,331,522.940)
(VNM) Vietnam Dairy Products Joint Stock Company		360,000	21,772,577.902	21,384,000.000	(388,577.902)	565,000	35,738,094.000	34,578,000.000	(1,160,094.000)
(KSB) Binh Duong Minerals and Construction Joint Stock Company		900,000	16,498,151.303	11,520,000.000	(4,978,151.303)	700,000	13,237,622.897	11,970,000.000	(1,267,622.897)
(SHB) Saigon - Hanoi Commercial Joint Stock Bank		291,000	4,186,710.153	3,331,950.000	(854,760.153)				
(HCM) Ho Chi Minh City Securities Joint Stock Company				-		100,000	2,299,213.115	2,180,786.885	(118,426.230)
(MPC) Minh Phu Seafood Corporation				-		100,000	1,795,717.500	1,678,826.087	(116,891.413)
(PLX) Vietnam National Petroleum Group				-		185,000	6,668,102.870	6,530,500.000	(137,602.870)
(HDC) Ba Ria - Vung Tau House Development Joint Stock Company		115,000	1,919,949.700	1,224,750.000	(695,199.700)				
(VCG) Vietnam Construction and Import - Export Joint Stock Corporation		400,000	7,836,876.031	5,460,000.000	(2,376,876.031)				
(PVD) Petrovietnam Drilling & Well service Corporation		200,000	3,728,124.646	3,660,000.000	(68,124.646)				
(SSI) SSI Securities Corporation		200,000	4,048,257.100	4,020,000.000	(28,257.100)				
(VCK) VPS Securities Joint Stock Company		100,000	2,978,351.400	2,795,000.000	(183,351.400)				
MBS:									
(HND) Hai Phong Thermal									

For the accounting period ended 30/9/2026

Power Joint Stock Company	20.200	393.809.573	187.698.401	(206.111.172)	20.200	393.809.573	393.809.573
(PPC) Pha Lai Thermal Power Joint Stock Company	62.000	1.229.073.941	536.300.000	(692.773.941)	62.000	1.229.073.941	1.229.073.941
(IDI) I.D.I International Development & Investment Corporation	200.000	1.969.349.600	904.000.000	(1.065.349.600)	200.000	1.969.349.600	1.358.000.000
(GDA) Dong A Steel Joint Stock Company	130.000	2.630.321.475	1.577.745.000	(1.052.576.475)	130.000	2.630.321.475	2.161.052.174
(SHB) Saigon - Hanoi Commercial Joint Stock Bank	209.000	3.289.573.500	2.393.050.000	(896.523.500)	200.000	3.214.815.000	3.270.000.000
(HCM) Ho Chi Minh City Securities Joint Stock Company					100.000	2.299.213.115	2.299.213.115
(HDC) Ba Ria - Vung Tau House Development Joint Stock Company	149.500	2.797.332.000	1.592.175.000	(1.205.157.000)			

Note: MAX and BAM stocks are tracked in section 16.c

b. Provisions for diminution of trading securities	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
	VND	VND
Opening balance	(7.823.728.019)	(9.915.145.502)
Provisioning	(11.978.625.903)	(1.981.597.424)
Provision reversal	1.554.070.552	4.042.647.671
Reserves used		223.500.000
Closing balance	(18.248.283.370)	(7.630.595.255)

2.2 Held to maturity investment

	30/9/2026		1/1/2016	
	VND		VND	
	Cost price	Provisions	Cost price	Provisions
a. Short term		0		0
+ Term deposits at banks:				
An Binh Commercial Joint Stock Bank	409.966.499.768		380.267.563.454	
National Commercial Joint Stock bank	390.539.619.400		370.496.711.971	
Orient Commercial Joint Stock Bank	42.427.000.000		39.930.000.000	
Viet Nam Public Joint Stock Commercial Bank	45.323.000.000		45.993.000.000	
Southeast Asia Commercial Joint Stock Bank	18.691.000.000		34.571.000.000	
Sai Gon – Ha Noi Commercial Joint Stock Bank	0		8.547.000.000	
Sai Gon Tai Loc Commercial Joint Stock Bank	0		18.692.000.000	
Tien Phong Commercial Joint Stock Bank	37.400.000.000		32.780.000.000	
Viet A Commercial Joint Stock Bank	52.732.000.000		31.446.000.000	
International Commercial Joint Stock Bank	32.109.000.000		28.522.000.000	
Viet Nam Prosperity Joint Stock Commercial Bank	34.310.000.000		31.666.000.000	
Fortune Viet Nam Joint Stock Commercial Bank	34.004.000.000		51.402.000.000	
Accrued interest on term deposits	35.753.000.000		41.288.000.000	
+ Bonds:	50.053.000.000			
	7.737.619.400		5.659.711.971	
	19.426.880.368		9.770.851.483	
Bonds offered to the public by VPS Securities Joint Stock Company in 2025	19.295.451.269		9.540.827.120	
Bond interest receivable	131.429.099		230.024.363	

3. FINANCIAL INVESTMENTS**Investments in other entities**

	30/9/2026 VND			01/01/2026 VND	
	Cost	Provisions	Recoverable value	Cost	Recoverable value
(*) Investment in associates	29.430.000.000	(1.203.995.923)		29.430.000.000	(1.203.500.638)

Details of investments in associates as at September 30, 2026 are as follows:

Name of associates	Ownership ratio (%)	Cost (VND)	Provisions (VND)	Recoverable value (VND)
(*) GS – HP Sunflower International Village Corporation	40	13.310.000.000		
(*) Thanh Hung Joint Stock Company	31	16.120.000.000	(1.203.995.923)	
Total		29.430.000.000	(1.203.995.923)	

(*): The Company has not yet determined the recoverable value of these investments because there are no specific instructions on determining recoverable value.

Long-term financial investment reserve	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Opening balance	(1.203.500.638)	(1.481.571.478)
Provisioning	(495.285)	(1.300.653)
Provision reversal		
Reserves used		
Closing balance	(1.203.995.923)	(1.482.872.131)

4. CUSTOMER RECEIVABLES

	30/9/2026 VND	01/01/2026 VND
Customer receivables account for 10% or more of total customer receivables	33.941.858.723	58.260.030.912
<i>GS - HP Sunflower International Village Corporation</i>	33.941.858.723	58.260.030.912
Other customer receivables	3.029.659.794	2.939.506.314
Total	36.971.518.517	61.199.537.226
Receivables from related parties		
<i>GS - HP Sunflower International Village Corporation</i>	33.941.858.723	58.260.030.912

5. OTHER RECEIVABLES

	30/9/2026 VND	01/01/2026 VND
	Value Provisions	Value Provisions
Advance payment	128.000.000 -	43.397.198 -
Receivable from profit sharing of GS - HP Sunflower International Village Joint Venture Company	- -	1.023.228.362 -
Dividends receivable		
Receivable from sale of securities		
Personal income tax must be collected.		15.469.283
Deposit and collaterals	39.000.000	54.000.000
Other receivables	16.723.915 -	8.995.031 -
Total	183.723.915 -	1.145.089.874 -

6. INVENTORY

	30/9/2026		01/01/2026	
	VND		VND	
	Values	Provisions	Values	Provisions
Materials, tools		-		-
Production and unfinished business expenses	278.325.592	-		-
Goods	142.184.044	-	209.861.107	-
Total	420.509.636	-	209.861.107	-

7. DEFERRED COSTS

	30/9/2026	01/01/2026
	VND	VND
a. Short-term	240.144.424	693.676.097
Used tools and equipments	101.771.870	414.441.429
Other expenses (insurance, VNPT fees)	138.372.554	279.234.668
b. Long-term	7.403.699.540	9.709.368.970
Used tools and equipments	7.403.699.540	9.709.368.970
Road fees		

8. TANGIBLE FIXED ASSETS

Unit: VND

	Housing, buildings	Machines, equipments	Means of transport, transmission equipment	Management equipment and tools	Total
COST					
On 01/01/2026	2.958.869.475	884.238.743	4.538.260.327	130.215.333	8.511.583.878
Increase in period		41.749.074	992.487.273	50.925.926	1.085.162.273
Decrease in period			838.123.636	53.333.333	891.456.969
On the last day of period	2.958.869.475	925.987.817	4.692.623.964	127.807.926	8.705.289.182
ACCUMULATED DEPRECIATION					
On 01/01/2026	2.958.869.475	881.798.459	2.937.207.137	130.215.333	6.908.090.404
Increase in period	-	6.727.430	503.870.718	1.960.244	512.558.392
Depreciation in period	-	6.727.430	503.870.718	1.960.244	512.558.392
Decrease in period			838.123.636	53.333.333	891.456.969
On the last day of period	2.958.869.475	888.525.889	2.602.954.219	78.842.244	6.529.191.827
RESIDUAL VALUE					
On 01/01/2026	-	2.440.284	1.601.053.190	-	1.603.493.474
On the last day of period	0	37.461.928	2.089.669.745	0	2.176.097.355

9. INVESTMENT PROPERTIES

Unit: VND

	<u>Initial number</u>	<u>Increase in period</u>	<u>Decrease in period</u>	<u>Final number</u>
RENTAL INVESTMENT PROPERTIES				
Cost	155.757.200.265			155.757.200.265
Apartment block Q Van Cao	87.657.353.240			87.657.353.240
Block house S Van Cao	24.031.833.371			24.031.833.371
Apartment block S Van Cao	44.068.013.654			44.068.013.654
Accumulated depreciation	106.628.018.377	3.888.684.486	-	110.516.702.863
Apartment block Q Van Cao	58.593.285.537	2.269.102.436		60.862.387.973
Block house S Van Cao	15.577.182.110	458.156.459		16.035.338.569
Apartment block S Van Cao	32.457.550.730	1.161.425.591		33.618.976.321
Residual value	49.129.181.888			45.240.497.402
Apartment block Q Van Cao	29.064.067.703			26.794.965.267
Block house S Van Cao	8.454.651.261			7.996.494.802
Apartment block S Van Cao	11.610.462.924			10.449.037.333

10. PAYABLE TO SUPPLIER

	<u>30/9/2026</u> <u>VND</u>	<u>01/01/2026</u> <u>VND</u>
Short-term	885.576.611	968.363.056
Payables to supplier	885.576.611	968.363.056

11. TAXES AND STATE PAYABLES

	<u>01/01/2026</u> <u>VND</u>	<u>Payable in period</u> <u>VND</u>	<u>Actually paid in period</u> <u>VND</u>	<u>30/9/2026</u> <u>VND</u>
VAT	448.034.717	4.358.363.707	3.551.654.275	1.254.744.149
Special consumption tax	1.363.636	30.803.496	30.488.810	1.678.322
Corporate income tax	3.783.321.840	6.107.433.134	5.813.321.840	4.077.433.134
Personal income tax	92.366.077	2.736.735.153	2.632.884.669	196.216.561
Land tax, land rental	(326.656.957)	1.511.486.716	957.236.228	227.593.531
Fees, charges and other payables		120.440.994	120.440.994	0
Business license tax				0
Total	3.998.429.313	14.865.263.200	13.106.026.816	5.757.665.697
Receivables: land rental	326.656.957			

12. OTHER PAYABLES

	30/9/2026 VND	01/01/2026 VND
a. Short-term	2.523.065.776	1.306.007.092
Union expenses	501.725.793	367.696.793
Others	2.021.339.983	938.310.299
b. Long-term	2.535.501.340	2.642.622.630
Receive deposit, bet	2.535.501.340	2.642.622.630

DIVIDENDS PAYABLE

	30/9/2026 VND	01/01/2026 VND
a. Short-term	0	20.685.717.000
Dividends payable	0	20.685.717.000

13. PROVISIONS FOR PAYABLES

Item	Opening balance	Increase during the period	Decrease during the period	Closing balance
a. Short-term				
Construction warranty reserve	491.140.680		491.140.680	
Other provisions for liabilities				
Total	491.140.680	-	491.140.680	

14. UNALLOCATED REVENUE

	30/9/2026 VND	01/01/2026 VND
a. Short-term	313.374.635	0
Unallocated revenue from services	313.374.635	0

15. EQUITYSTATEMENT OF CHANGES IN EQUITY

Unit: VND

Notes	Owner's equity	Capital surplus	Development investment fund	Other equity funds	Retained earnings	Total
On 01/01/2026	206.857.170.000	45.565.123	58.691.651.494	10.235.829.384	290.688.447.689	566.518.663.690
Increase in period	-	-	2.001.196.745	-	25.909.827.836	27.911.024.581
Interest in period	-	-	-	-	25.909.827.836	25.909.827.836
Profit distribution		0	2.001.196.745			2.001.196.745
Decrease in period	-	-	-	-	23.887.631.792	23.887.631.792
Profit distribution	-	-			23.887.631.792	23.887.631.792
On the last day of the period	206.857.170.000	45.565.123	60.692.848.239	10.235.829.384	292.710.643.733	570.542.056.479

DETAILS OF OWNER'S CAPITAL CONTRIBUTION

Unit: VND

Notes	30/9/2026			01/01/2026		
	Total	Common share capital	Preferred share capital	Total	Common share capital	Preferred share capital
Shareholders' equity	206.857.170.000	206.857.170.000	-	206.857.170.000	206.857.170.000	-
Total	206.857.170.000	206.857.170.000	-	206.857.170.000	206.857.170.000	-

CAPITAL TRANSACTIONS WITH OWNERS AND DIVIDENDS, PROFIT DISTRIBUTION**a. Undistributed profit after tax**

	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
	VND	VND
On 01/01/2025	290.688.447.689	293.948.815.358
Increase in period	25.909.827.836	28.262.978.191
Profit in period	25.909.827.836	28.262.978.191
Decrease in period	23.887.631.792	22.598.585.576
Cash dividend last year	20.685.717.000	20.685.717.000
Cash dividend this year		
Development investment fund	2.001.196.745	1.912.868.576
Welfare fund allocation	1.200.718.047	
On the last day of the period	292.710.643.733	299.613.207.973

b. Share

	30/9/2026	01/01/2026
	Share	Share
Number of shares registered for issuance	20.685.717	20.685.717
Number of shares sold to the public	20.685.717	20.685.717
<i>Common stock</i>	20.685.717	20.685.717
Number of shares outstanding	20.685.717	20.685.717
<i>Common stock</i>	20.685.717	20.685.717
Par value of shares outstanding (VND/share)	10.000	10.000

16. OFF-BALANCE SHEET ITEMS

	30/9/2026	01/01/2026
a. Foreign currencies	USD	USD
US dollar (USD)	34.03	34.03
b. Bad debt resolved	VND	VND
Customers buying houses in An Phu Villa area	1.915.743.350	1.915.743.350
Song Hong Shipbuilding and Construction Company	249.028.416	249.028.416
HN Construction Investment and Import Export Company	50.000.000	50.000.000
c. Stocks that have left the floor		
(BAM) Bac A Minerals and Metallurgy Joint Stock Company 40.000	223.500.000	
(MAX) Huu Nghi Vinh Sinh Mining and mecanic Joint Stock Company 45.000	234.650.000	

17. REVENUE

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Sales and service revenue	57.044.296.866	49.979.588.185
Sales and service revenue	43.617.905.589	35.683.644.934
Construction contract revenue	13.426.391.277	14.295.943.251
Revenue deductions	4.721.428	641.757
Net revenue from sales and services	57.039.575.438	49.978.946.428
<i>Related party transactions:</i>	<i>113.246.000</i>	<i>11.284.921.611</i>

18. COST OF GOODS SOLD

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Cost of goods sold, services provided	30.023.779.458	26.209.817.469
Cost of construction contract	12.018.630.034	11.140.580.085
Total	42.042.409.492	37.350.397.554

19. FINANCIAL ACTIVITIES REVENUE

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Interest on deposits, bonds	22.319.169.355	13.656.385.790
Profit from sale of securities investments	6.452.894.950	7.131.589.940
Distributed dividends, profits	1.726.000.000	1.803.040.000
Profit from exchange rate difference		93.817
Total	30.498.064.305	22.591.109.547

20. FINANCIAL EXPENSES

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Loss from liquidation of financial investments	97.940.039	1.021.655.688
Provision for diminution of trading securities and investment losses	10.425.050.636	(2.059.749.594)
Loss from exchange rate difference	37.279	
	189.008	
Loan interest		1.947.664
Other financial expenses	6.886.729	
Total	10.530.103.691	(1.036.146.242)

21. SALES AND BUSINESS MANAGEMENT EXPENSES

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
a. Sales expenses	1.559.693.217	907.741.142
Employee expenses	0	109.098.730
Reversal of construction project warranty provision	(491.140.680)	
Other expenses	2.050.833.897	798.642.412
b. Business management expenses	4.816.073.357	5.119.359.530
Employee expenses	3.031.232.798	3.271.159.796
Taxes, fees, charges	376.272.113	368.588.970
Fixed asset depreciation expenses	512.558.392	505.262.185
Expenses of outsourced services, others	896.010.054	974.348.579

22. OTHER INCOME

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Recovery value from liquidation of fixed assets, tools and equipment	332.782.272	59.774.383
Contract's late payment interest	2.651.188.168	3.686.180.816
Refund of warranty provisions for construction works		877.667.014
Debt settlement according to tax audit decision		
Accounts payable		
Other incomes	553.930.544	72.335.000
Total	3.537.900.984	4.695.957.213

23. OTHER EXPENSES

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Administrative penalty		
Golf card	110.000.000	
Other expenses (membership card)		10.177.832
Total	110.000.000	10.177.832

24. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
(1) Total accounting profit	32.017.260.970	34.914.483.372
(2) <i>Adjustments for increase</i>	245.904.701	146.082.533
Car depreciation expenses exceeding regulations	135.904.701	135.904.701
Non-deductible expenses	110.000.000	10.177.832
(3) <i>Adjustments for reduction</i>	1.726.000.000	1.803.040.000
Distributed dividends, profits	1.726.000.000	1.803.040.000
Debt settlement according to tax audit decision	0	
(4)=(1)+(2)-(3) Total taxable profit	30.537.165.671	33.257.525.905
(5) Corporate income tax rate	20%	20%
(6)=(4)*(5) Corporate income tax expenses calculated in current year	6.107.433.134	6.651.505.181
(8)=(6)+(7) Current corporate income tax expense	6.107.433.134	6.651.505.181
Adjustments to corporate income tax expenses of previous years into current corporate income tax expenses of this		

25. PRODUCTION COST BY NATURE

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Raw materials and consumables	11.471.608.227	9.797.736.190
Labor costs	11.218.592.803	13.245.872.090
Depreciation and amortization	5.048.662.346	4.288.505.213
Outsourced service costs	3.834.938.337	3.043.441.700
Others	5.107.681.730	5.160.076.612
Total	36.681.483.443	35.535.631.805

26. COMMUNICATION WITH RELATED PARTIES

Related party transactions	Từ 01/01/2026 đến 30/9/2026 VND	Từ 01/01/2025 đến 30/9/2025 VND
GS - HP Sunflower International Village Corporation		
Construction revenue	113.246.000	11.284.921.611
Interest must be collected for late payments on construction projects.	2.651.188.168	3.686.180.816
VAT	10.330.180	1.065.001.152
Collection payments	28.730.393.899	20.730.360.055
Payment required for purchases	90.019.037	63.572.712
Realized profit		1.712.227.087

Balances with related parties	30/9/2026 VND	01/01/2026 VND
GS - HP Sunflower International Village Corporation		
Construction and service receivables	33.941.858.723	58.260.030.912
Profit sharing receivables	0	1.023.228.362
Payment for goods	1.404.000	
Equity investment	13.310.000.000	13.310.000.000

Income of the Board of Directors, Board of Supervisors and Board of General Directors:

	Title	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 to 30/9/2025 VND
Pham Duc Duy	Chairman from 10/7/2026	642.835.074	514.048.000
Pham Ky Hung	Chairman until 10/7/2026	379.909.185	348.054.000
Nguyen Thi Thuy	Vice chairman from 10/7/2026	252.015.630	533.462.667
Bui Thi Ngoc Anh	Board member – General Director	510.251.556	398.826.000
Dao Thanh Binh	Board member	309.502.837	309.796.000
Bui Ngoc Xuan	Deputy General Director from 15/4/2026	107.061.538	
Bui Thanh Hai	Deputy General Director until 01/4/2026	145.520.000	188.628.333
Nguyen Hoang Hiep	Head of Supervisory Board	64.163.000	63.754.000
Tran Thi Minh Thu	Member of Supervisory Board	108.682.000	114.186.259
Tran Hong Van	Member of Supervisory Board	193.601.387	176.877.000

26. FINANCIAL INSTRUMENTS

	Book value 30/9/2026 VND	Book value 01/01/2026 VND
Financial properties		
Cash and cash equivalents	2.817.337.626	1.806.913.043
Trading securities	63.563.046.800	69.994.476.913
Held to-maturity securities	409.966.499.768	374.377.827.120
Receivables	36.971.518.517	61.199.537.226
Other receivables	183.723.915	7.034.826.208
Total	513.502.126.626	514.413.580.510
Financial debt		
Payable to seller	885.576.611	968.363.056
Payable expenses	0	194.514.397
Other payables	5.058.567.116	24.634.346.722
Total	5.944.143.727	25.797.224.175

27. COMPARISON INFORMATION

Comparative figures are the Company's financial statements for the fiscal year ending December 31, 2025 audited by An Viet Auditing Company Limited.

Preparer



Vu Thi Van Thuong

Chief accountant



Luu Thi Phuong

Hai Phong, 15/10/2026

General Director



Bui Thi Ngoc Anh