



Người ký:
CÔNG TY CỔ
PHẦN TẬP
ĐOÀN CNT
Thời gian ký:
21.10.2026
09:16:23 +07:00

CNT GROUP JOINT STOCK COMPANY
No. : 342/CBTT-CNT

THE SOCIAL REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

Ho Chi Minh City, Oct 21st, 2026

PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the stock market, CNT Group Joint Stock Company hereby discloses its Separate Financial Statements (FS) for the Q3.2026 to the Hanoi Stock Exchange as follows:

1. Organization name: CNT Group Joint Stock Company

- Stock symbol: CNT
- Address: 9-19 (2nd floor) Ho Tung Mau, Sai Gon Ward, Ho Chi Minh City
- Tel: 028 3829 5488 Fax: 028 3821 1096
- Email: info@cnt.com.vn Website: <http://cnt.com.vn>

2. Contents of disclosed information:

- Financial Statement for Q3.2026

- ☒ Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);
- ☐ Consolidated financial statements (The listed company has subsidiaries);
- ☐ Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems).

- Circumstances requiring explanation:

- + The auditing organization provides a non-unqualified opinion on the financial statements (for audited FS of 2026):

☐ Yes

☐ No

Explanation document provided in case of ticking yes:

☐ Yes

☐ No

- + The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, there is a change from a loss to profit or vice versa (for the audited FS of 2026):

☐ Yes

☐ No



Explanation document provided in case of ticking yes:

☐ Yes

☐ No

- + The profit after tax in the income statement of reporting period changes by 10% or more compared to the same period of the previous year?

☒ Yes

☐ No

Explanation document provided in case of ticking yes:

☒ Yes

☐ No

- + The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa?

☐ Yes

☐ No

Explanation document provided in case of ticking yes:

☐ Yes

☐ No

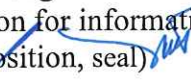
This information has been disclosed on the company website on at the following link: www.cnt.com.vn at Shareholder relations/Financial report. 



Recipients:

- Separate FS Q3.2026
- Explanation document

Representative of the organization

Legal representative/Authorized person for information disclosure
(Signature, name, position, seal) 



**VICE PRESIDENT
TRAN CONG QUY**

CNT GROUP CORPORATION
Reviewed Separate Financial Statements
For the Q3.2026 accounting period ended Sep 30.2026

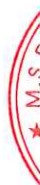


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CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

SEPARATE FINANCIAL POSITION STATEMENT

For the Q3.2026 accounting period ended Sep 30. 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
A . CURRENT ASSETS	100		561.875.420.762	574.600.517.404
I. Cash and cash equivalents	110	V.01	14.191.652.714	157.619.520.388
1. Cash	111		4.191.652.714	4.619.520.388
2. Cash equivalents	112		10.000.000.000	153.000.000.000
II. Short-term investments	120		126.824.306.852	39.776.054.795
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Short-term investments held to maturity	123	V.11	126.824.306.852	39.776.054.795
4. Provision for short-term investments held to maturity	124		-	-
III. Short-term accounts receivable	130		25.852.530.463	27.401.048.864
1. Short-term trade receivables	131	V.02	228.004.852.659	229.250.872.453
2. Short-term advances to suppliers	132	V.03	23.658.743.154	23.245.722.417
3. Short-term intercompany receivables	133		-	-
4. Construction contract-in-progress receivables	134		-	-
5. Other short-term receivables	135	V.04	5.567.948.960	7.613.468.304
6. Provisions for short-term bad debts	136	V.05	(231.379.014.310)	(232.709.014.310)
IV. Inventory	140	V.06	390.381.094.412	348.500.866.190
1. Inventory	141		390.381.094.412	348.500.866.190
2. Provision for devaluation of inventory	142		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		4.625.836.321	1.303.027.167
1. Short-term expenses to be allocated	161	V.07	472.391.337	217.894.862
2. VAT deductibles	162		3.373.674.290	305.361.611
3. Taxes and other receivables from State	163	V.13	779.770.694	779.770.694
4. Government bonds under repurchase agreements	164		-	-
5. Other current assets	165		-	-

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

SEPARATE FINANCIAL POSITION STATEMENT (continued)

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
B. NON- CURRENT ASSETS	200		490.392.999.059	446.105.889.046
I. Long-term receivables	210		576.650.000	2.633.251.251
1. Other long-term receivables	215	V.04	576.650.000	2.633.251.251
2. Provision for doubtful debts – long-term	216		-	-
II. Fixed assets	220		6.331.943.254	7.274.659.785
1. Tangible fixed assets	221	V.08	5.751.380.406	6.932.466.237
- Cost	222		28.657.376.176	28.657.376.176
- Accumulated depreciation	223		(22.905.995.770)	(21.724.909.939)
2. Intangible fixed assets	227	V.09	580.562.848	342.193.548
- Cost	228		662.451.000	360.000.000
- Accumulated depreciation	229		(81.888.152)	(17.806.452)
III. Long-term biological assets	230		-	-
IV. Investment properties	240	V.10	23.599.322.733	24.464.873.928
- Cost	241		25.907.459.253	25.907.459.253
- Accumulated depreciation	242		(2.308.136.520)	(1.442.585.325)
V. Long-term assets in progress	250		-	-
VI. Long-term investments	260	V.11	457.976.404.800	407.827.474.401
1. Investments in subsidiaries	261		455.000.000.000	405.000.000.000
2. Investments in associates and joint ventures	262		5.824.000.000	5.824.000.000
3. Investments in other entities	263		2.241.310.000	2.241.310.000
4. Provision for long-term investments in other entities	264		(5.088.905.200)	(5.237.835.599)
5. Long-term investments held to maturity	265		200.000.000	200.000.000
6. Provision for long-term investments held to maturity	266		(200.000.000)	(200.000.000)
VII. Other long-term assets	270		1.908.678.272	3.905.629.681
1. Long-term expenses to be allocated	271	V.07	1.801.698.596	3.775.966.302
2. Deferred income tax assets	272	V.12	106.979.676	129.663.379
TOTAL ASSETS	280		1.052.268.419.821	1.020.706.406.450

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30, 2026

SEPARATE FINANCIAL POSITION STATEMENT (continued)

Unit: VND

RESOURCE	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	300		354.869.035.130	325.147.834.334
I. Current liabilities	310		44.366.811.392	47.682.108.267
1. Short-term trade payables	311	V.13	827.366.744	974.184.709
2. Short-term advances from customers	312	V.15	3.327.788.323	4.917.210.373
3. Dividends and profit distribution payable	313		38.748.315	40.803.070
4. Short-term tax payables and statutory obligations	314	V.14	623.553.589	1.120.958.136
5. Payables to employees	315		1.170.593.911	2.302.983.052
6. Short-term accrued expenses	316	V.16	33.952.093.635	33.963.222.811
7. Short-term deferred revenue	319		-	-
8. Other short-term payables	320	V.18	470.849.034	965.074.610
9. Short-term loans and finance lease liabilities	321	V.19	3.526.788.335	2.968.642.000
10. Bonus and welfare funds	323		429.029.506	429.029.506
II. Long-term liabilities	330		310.502.223.738	277.465.726.067
1. Long-term deferred revenue	337	V.17	7.045.058.617	12.302.171.031
2. Other long-term payables	338	V.18	251.294.500.000	253.000.000.000
3. Long-term loans and finance lease liabilities	339	V.19	52.162.665.121	12.163.555.036
D. OWNER'S EQUITY	400	V.20	697.399.384.691	695.558.572.116
1. Owners' capital	411		654.802.830.000	654.802.830.000
- Ordinary shares with voting rights	411a		654.802.830.000	654.802.830.000
- Preference shares	411b		-	-
2. Repurchased shares	415		(1.012.784.684)	(1.012.784.684)
3. Investment and development fund	418		22.399.587.678	22.399.587.678
4. Profit after tax retained	420		21.209.751.697	19.368.939.122
- Retained earnings accumulated by the end of the previous period	420a		19.368.939.122	14.939.346.757
- Retained earnings of current period	420b		1.840.812.575	4.429.592.365
TOTAL RESOURCE	440		1.052.268.419.821	1.020.706.406.450

Prepared by

Chief Accountant

General Director

Le Thi Kim Loan

Nguyen Tien Dung

Nguyen Son Nam

Ho Chi Minh City, dated Oct 21st, 2026

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30, 2026

SEPARATE INCOME STATEMENT

For the Q3.2026 accounting period ended Sep 30, 2026

Unit: VND

Items	Code	Note	Quarter 3 2026	Quarter 3 2025	Current period	Previous period
1. Revenue from sale of goods and rendering of services	01	VI.01	10,325,569,586	11,772,361,240	13,468,262,464	30,307,847,261
2. Deductible items	02	VI.02		-	-	-
3. Net revenue from sale of goods and rendering of services	10	VI.03	10,325,569,586	11,772,361,240	13,468,262,464	30,307,847,261
4. Cost of goods sold	11	VI.04	2,439,482,089	5,375,209,187	5,197,180,254	13,860,597,350
5. Gross profit from sale of goods and rendering of services	20		7,886,087,497	6,397,152,053	8,271,082,210	16,447,249,911
6. Gain/(loss) from disposal and liquidation of investment properties	21			-	-	-
7. Revenue from financial activities	22	VI.05	3,305,693,682	2,609,396,642	9,256,680,438	8,642,775,306
8. Financial expenses	23	VI.06	313,936,226	307,212,196	780,431,268	1,436,245,958
In which: Interest expense	24		326,051,951	307,212,196	929,361,667	1,407,069,384
9. Selling expenses	25	VI.07	1,648,158,634	312,689,340	2,958,878,789	2,268,393,972
10. Administrative expenses	26	VI.08	4,443,150,145	3,819,641,707	12,305,144,989	13,706,535,121
11. Net profit from operating activities	30		4,786,536,174	4,567,005,452	1,483,307,602	7,678,850,166
12. Other income	31	VI.09	1,080,533,047	1,697,474,447	2,144,488,197	5,730,868,528
13. Other expense	32	VI.10	1,258,761,724	104,825,167	1,351,644,342	3,730,880,344
14. Other profit	40		(178,228,677)	1,592,649,280	792,843,855	1,999,988,184
15. Total profit before tax	50		4,608,307,497	6,159,654,732	2,276,151,457	9,678,838,350
16. Current business income tax expenses	51	VI.11	412,655,179	479,013,898	412,655,179	947,822,713
17. Deferred business income tax expenses	52		40,133,792	14,179,514	22,683,703	(14,978,780)
18. Profit after tax	60		4,155,518,526	5,666,461,320	1,840,812,575	8,745,994,417

Prepared by

Chief Accountant

General Director



Le Thi Kim Loan



Nguyen Tien Dung



Nguyen Son Nam

 Ho Chi Minh City, dated Oct 21st, 2026

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

SEPARATE CASH FLOWS STATEMENT*(Under indirect method)*

For the Q3.2026 accounting period ended Sep 30. 2026

Unit: VND

Items	Code	Current period	Previous period
I. Cash flows from operating activities			
1. Profit before tax	01	2.276.151.457	9.678.838.350
2. Adjustments for			
- Depreciation	02	2.110.718.726	2.144.842.707
- Provisions	03	(1.478.930.399)	(541.879.673)
- Gains/losses from unrealised foreign exchange	04	-	-
- Gains/losses from investing and financing activities	05	(7.650.799.164)	(8.862.775.306)
- Borrowing costs	06	929.361.667	1.407.069.384
- Other adjustments	07	-	-
3. Profit from operating activities before changes in working capital	08	(3.813.497.713)	3.826.095.462
- Increase/Decrease in receivables	09	1.866.806.973	10.379.297.817
- Increase/Decrease in inventory	10	(41.880.228.222)	(4.929.035.625)
- Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)	11	(10.332.102.329)	96.168.657.676
- Increase/Decrease in expenses to be allocated	12	1.719.771.231	2.857.608.433
- Increase/Decrease in trading securities	13	-	-
- Borrowing costs paid	14	(929.361.667)	(1.407.069.384)
- Enterprise income tax paid	15	(914.553.719)	(28.096.233.640)
- Other receipts from operating activities	16	-	-
- Other expenses on operating activities	17	-	-
Net cash flows from operating activities	20	(54.283.165.446)	78.799.320.739
II. Cash flow from investing activities			
1. Purchase of fixed assets and other long-term assets	21	(428.451.000)	(376.079.630)
2. Proceeds from disposals of fixed assets and other long-term assets	22	70.000.000	242.000.000
3. Loans to other entities and purchase of debt instruments of other entities	23	(224.000.000.000)	(124.600.000.000)
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24	137.000.000.000	146.400.000.000
5. Investments in other entities	25	(50.000.000.000)	(255.000.000.000)
6. Investment returns from other entities	26	-	-
7. Interest, dividends and profit received	27	7.658.547.107	19.643.381.681
Net cash flows from investing activities	30	(129.699.903.893)	(213.690.697.949)

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

SEPARATE CASH FLOWS STATEMENT (continued)

Unit: VND

Items	Code	Current period	Previous period
III. Cash flows from financing activities			
1. Receipts from stocks issuing and capital contribution from equity owners	31	-	-
2. Payments for share returns and repurchases	32	-	-
3. Long-term and short-term borrowings received	33	44.155.994.119	80.000.000.000
4. Loan repayment	34	(3.598.737.699)	(81.484.310.000)
5. Finance lease principle paid	35	-	-
6. Dividends, profit paid to equity owners	36	(2.054.755)	(1.069.500.230)
<i>Net cash flows from financing activities</i>	40	40.555.201.665	(2.553.810.230)
Net cash flows within the period	50	(143.427.867.674)	(137.445.187.440)
Cash and cash equivalents at the beginning of year	60	157.619.520.388	297.162.429.717
Impact of foreign exchange fluctuation	61	-	-
Cash and cash equivalents at the end of year	70	14.191.652.714	159.717.242.277

Prepared by

Chief Accountant

General Director





Le Thi Kim Loan

Nguyen Tien Dung

Nguyen Son Nam

Ho Chi Minh City, dated Oct 21st, 2026

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30.2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

I. BACKGROUND**1. The Company**

CNT Group Corporation, formerly known as Construction and Material Trading Joint Stock Company, was established and operates under Enterprise Registration Certificate No. 0301460120 (formerly No. 4103001488), first issued by the Ho Chi Minh City Department of Planning and Investment on March 4, 2003, registered for the 20th amendment on July 30, 2025, issued by the Business Registration Office – Ho Chi Minh City Department of Finance.

The Company's head office is located at No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City.

The number of employees of the Company as of 30 Sep 2026 is 40 people (at the beginning of the year it was 49 people).

2. Business field

The Company's business field is real estate business, construction, trade and service.

3. Principal activities

The principal activities of the Company are:

- Real estate business;
- Leasing of premises and assets;
- Mining and trading of construction stones and gravel.

4. Operating period

The normal operating period: 12 months.

5. The operating characteristics

The operating characteristics have not changed in the period.

6. Company's structure

- As of Sep 30. 2026, the Company has the directly owned subsidiaries as follows:

Company's name and address	Business sector	Charter capital	Ownership Percentage	Voting Right Percentage
CNT Tra Duoc One Member Company Limited Group 5, Ray Moi hamlet, Kien Luong commune, An Giang province	Trading in construction materials and other installation equipment	2.000.000.000 VND	100%	100%
CNT Kien Giang One Member Company Limited Lot F07-22, Street No. 2, Ha Tien New Urban Area, Ha Tien ward, An Giang province	Trading in construction materials and other installation equipment	50.000.000.000 VND	100%	100%

CNT GROUP CORPORATIONNo. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City**SEPARATE FINANCIAL STATEMENTS**

For the Q3.2026 accounting period ended Sep 30.2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Company's name and address	Business sector	Charter capital	Ownership Percentage	Voting Right Percentage
Blue Bay Quy Nhon Company Limited Lot 65C, 1B Island Residential Planning Area, North Ha Thanh River, Quy Nhon Ward, Gia Lai Province	Real estate trading, including ownership, land use right and leasehold transactions	300.000.000.000 VND	100%	100%
Dream 1 Thu Duc Company Limited No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City	Real estate trading, including ownership, land use right and leasehold transactions	103.000.000.000 VND	100%	100%

- As of Sep 30. 2026, the Company has the associate companies as follows:

Company's name and address	Business sector	Charter capital	Ownership Percentage	Voting Right Percentage
Southern Civil and Industrial Construction Joint Stock Company No. 38E Tran Cao Van street, Vo Thi Sau ward, Ho Chi Minh City	Civil construction	3.000.000.000 VND	33,33%	33,33%
TMT Saigon Investment and Trading Joint Stock Company No. 49 Le Quoc Hung street, Xom Chieu ward, Ho Chi Minh City	Trading in construction materials and other installation equipment	14.000.000.000 VND	30,60%	30,60%

7. Statement on comparability of information on the separate financial statements

During the year, the Company did not have any changes in accounting policies compared to the previous year, so there was no impact on the comparability of information in the separate financial statements.

II. FINANCIAL YEAR AND ACCOUNTING MONETARY UNIT**1. Financial Year**

Annual Financial Year commences from 1st January and ends on 31st December.

2. Accounting monetary unit

The Company maintains its accounting records in VND.

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM**1. Accounting System**

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises issued by the Ministry of Finance on October 27, 2025.

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30.2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. The separate financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING PRINCIPLE**1. Exchange rates applied in accounting**

Foreign currency transactions are translated into the Company's functional currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies at the year-end are retranslated using the exchange rates prevailing at the reporting date.

The exchange rates applied to translate foreign currency transactions are the actual transaction exchange rates at the transaction dates, determined based on the average transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions. The actual transaction exchange rates for foreign currency transactions are determined as follows:

- For foreign currency purchases and sales (including spot, forward, future, option, and swap contracts): The rate specified in the contract between the Company and the commercial bank.

- In cases where foreign currency transactions arise but the contracts do not specify specific exchange rates, the Company applies the average transfer buying and selling rates of the commercial bank where it regularly conducts transactions to record such transactions during the period, as follows:

- + For accounts reflecting revenue and other income: in cases where goods are sold, services are rendered, or income is related to advances from customers, the revenue and corresponding income to the extent of the advances received are translated using the actual exchange rates at the dates of receipt of such advances (instead of the exchange rates at the dates of revenue or income recognition).

- + For accounts reflecting cost of goods sold, operating expenses, and other expenses: in cases where prepaid expenses are allocated to expenses during the period, such expenses are recognized using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of expense allocation).

- + For accounts reflecting assets: in cases where assets are acquired in connection with advances to suppliers, the asset values corresponding to the prepaid amounts are translated using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of asset recognition).

The exchange rates used for revaluation of foreign currency-denominated balances at the year-end are determined in accordance with the following principles:

- + For monetary items denominated in foreign currencies that are demand deposits, all foreign currency bank balances are retranslated using the average transfer buying and selling rates of the commercial bank where the Company maintains such accounts.

- + For other monetary items denominated in foreign currencies that are not demand deposits, retranslation is performed using the average transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions.

Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period are recognized in financial income (if gain) or financial expenses (if loss) in determining the results of operations for the period. Such foreign exchange differences are presented in the statement of profit or loss on a net basis between total gains and total losses arising from the retranslation of foreign currency monetary items.

2. Recognition of cash and cash equivalents

Cash includes cash at the fund, demand deposits in bank, monetary gold used with value storage functions, excluding gold classified as inventory used for the purpose of raw materials. materials to manufacture products or goods for sale.

CNT GROUP CORPORATION

No. 9-19 (2nd Floor) Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30.2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of purchase, easily convertible into a specified amount of money and without much risk in conversion into money.

3. Recording principle of financial investment**a) Held-to-maturity investments**

Held-to-maturity investments include investments that the Company intends and is able to hold until maturity. These investments comprise: fixed-term bank deposits (including treasury bills and promissory notes), bonds, preferred shares where the issuer is obligated to repurchase them at a specified future date, and other held-to-maturity investments.

Held-to-maturity investments are recognized starting from the purchase date and initially measured at purchase cost, including any transaction-related costs. Interest income from held-to-maturity investments after the purchase date is recognized in the income statement on an accrual basis. Interest accrued prior to the Company's holding of the investment is deducted from the principal at the time of purchase.

A provision for impairment of held-to-maturity investments is made when there is clear evidence showing that part or all of the investment may not be recoverable. This provision is recognized as a financial expense during the period.

Loans are recognized as amounts outstanding under contractual agreements between the parties, but they are not traded on the market like securities.

Loans are stated at cost, less provisions for doubtful receivables. The provision for doubtful on the Company's loans is made in accordance with current accounting regulations.

b) Investments in subsidiaries, joint ventures, and associates

Investments in subsidiaries are recognized when the Company holds more than 50% of the voting rights and has the power to govern the financial and operating policies so as to obtain economic benefits from that company's activities. Net profits distributed by the subsidiary arising after the investment date are recognized in the separate income statement. Other distributions (apart from net profits) are considered as a recovery of investments and are recorded as a reduction in the carrying amount of the investment.

An associate company is recognized when the Company holds between 20% and less than 50% of the voting rights in an investee and has significant influence over decisions regarding the investee's financial and operating policies. Significant influence is the right to participate in decisions regarding the financial and operating policies of the investee without control or joint control over those policies.

Investments in subsidiaries, joint ventures, and associates are initially recognized at cost and are not subsequently adjusted for changes in the investor's capital contribution to the investee's net assets. The original cost includes the purchase price and costs directly related to the investment.

Provision for loss of investment in subsidiaries, joint ventures, and associates is made when the investee incurs losses that may result in a loss of capital for the company, or when the value of the investments in such entities is impaired. The basis for making provisions for investment losses is the financial statements of the investee company.

Any increase or decrease in the allowances for investment impairment is recognized in financial expenses.

c) Investments in equity instruments of other entities

Investments in equity instruments of other entities reflects the equity investments the Company has no control, joint control or significant influence on the investment.

Investments in equity instruments of other entities are stated at cost, less provision for investments.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

4. Principles of accounting receivables and other receivables

Receivables are presented at their carrying value minus provisions for doubtful debts.

The classification of receivables as trade receivables and other receivables is done according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from transactions, including receivables from consignment export sales to other entities.
- Other receivables reflect non-commercial receivables unrelated to buying and selling transactions.

Provision for doubtful debts represents the value of receivables that the Company expects to incur or be unable to recover at the end of the accounting period. Increase or decrease in provision account balance is accounted for in corporate management expenses on the income statement.

Receivables are presented as short-term and long-term based on the remaining term of the receivables.

5. Recognition of inventory

Inventories are recognized at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials and merchandise: Includes purchase costs and other direct costs incurred to bring the inventories to their current location and condition.
- Products: Includes the main raw material costs, direct labor costs, and related general manufacturing costs allocated based on normal operating levels.
- Work in progress: Includes main raw material costs, direct labor costs, and general manufacturing costs.

The project's work-in-progress costs include land clearance costs, consulting fees, infrastructure construction costs, project management expenses, etc.

Real estate inventory

Property acquired or being constructed for sale in the ordinary course of the Company, rather than to be held for rental or capital appreciation is recognized as inventory. Inventory is measured at the lower of cost and net realizable value. The cost of inventory includes freehold for land, construction cost, specific costs and other related overhead costs incurred to bring the inventory to its present location and condition.

Net realizable value is the estimated selling price of inventories at the end of the period minus the estimated costs to complete and sell them.

The cost of inventories is calculated using Specific Identification Method and is accounted for on a perpetual basis.

An provision is made for devaluation of inventories for each inventory item whose historical cost is greater than its net realizable value. For services in progress, the provision is calculated based on each type of service with a distinct price. Increase or decrease in balance of the provision for devaluation of inventories that need to be appropriated at the balance sheet date is recognized at cost of goods sold.

6. Recognition and depreciation of fixed assets

Fixed assets are presented at historical cost less accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the enterprise to acquire the fixed assets until they are in a condition ready for use. Subsequent expenditures are only added to the historical cost of fixed assets if these expenditures certainly increase the future economic benefits from using the asset. Expenditures that do not meet this condition are recognized as production and business expenses in the period.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

When fixed assets are sold or disposed of, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized in income or expenses for the year.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

Type of Asset	Depreciation period
- Buildings and structures	05 – 10 year
- Machine, equipments	03 – 08 year
- Transportation equipments	05 – 15 year
- Office equipment and furniture	03 year
- Computer software	05 year

Cost of fixed assets and depreciation time are determined by Circular No.45/2013/TT/BTC dated 25/04/2013 issued by the Ministry of Finance on guidance on management, use and depreciation of fixed assets and other regulations.

7. Recognition and depreciation of investment properties

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure owned by the Company or held under a finance lease, and is used for the purpose of earning rental income or waiting for price appreciation. Investment property is stated at cost less accumulated depreciation. The historical cost of investment property comprises all costs incurred by the Company, or the fair value of assets given in exchange, to acquire the investment property, determined as of the date of purchase or completion of construction.

Costs related to investment property incurred after initial recognition are recognized as expenses, unless it is highly probable that such costs will enable the investment property to generate future economic benefits in excess of its originally assessed performance level, in which case they are capitalized as an increase to the cost of the asset.

When investment property are sold, the historical cost and accumulated depreciation are written off, and any gains or losses incurred are recognized in income or expenses for the year.

Investment property held for lease is depreciated using the straight-line method based on its estimated useful life. The depreciation period for investment property is as follows:

Type of Asset	Depreciation period
- Buildings	25 year

8. Recognition and allocation of expenses to be allocated

The expenses to be allocated only related to present fiscal year are recognised as short-term expenses to be allocated and are recorded into operating costs.

The calculation and allocation of long-term expenses to be allocated to profit and loss account in the period should be based on nature of those expenses to choose reasonable method and allocated factors. The expenses to be allocated are allocated partly into operating expenses on a straight-line basis.

9. Recognition and capitalization of borrowing costs

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to the acquisition, construction or production of a qualifying asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in SAV No. 16 "Borrowing costs".

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be included (capitalized) in the cost of that asset, includes interest on borrowings, amortization of discounts or premiums relating to issuing bonds and ancillary costs incurred in connection with the arrangement of borrowings.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

10. Principles for the accounting of business cooperation contracts

Joint venture capital contributions are agreements based on contracts under which the Company and participating parties undertake economic activities under joint control. Joint control refers to the requirement that strategic decisions concerning the financial and operating policies of the joint venture entity must be unanimously agreed upon by all joint controlling parties.

In cases where a member company directly engages in business operations as per the joint venture agreements, the capital contributions to jointly controlled assets and any shared liabilities incurred with other joint venture partners from the operations of the joint venture are accounted for in the corresponding Company's separate financial statements and classified based on the nature of the arising economic transactions. Liabilities and costs directly related to the capital contributions in jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of product shares distributed from joint venture operations, as well as the related costs incurred, is recognized when it is certain that economic benefits from these transactions will be received by or distributed from the Company, and such benefits can be measured reliably.

Joint venture agreements involving the establishment of an independent business entity with joint venture partners are referred to as jointly controlled business entities.

11. Principles for recognizing liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts payable in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of liabilities into trade payables and other payables is performed according to the following principles:

- Trade payables reflect the amounts payable of a commercial nature arising from transactions of purchasing goods, services, assets, and the seller is an independent entity from the Company, including amounts payable upon import through a trustee.
- Accrued expenses reflect the amounts payable for goods and services received from the seller or provided to the buyer but not yet paid due to the absence of invoices or incomplete accounting documents, and amounts payable to employees for vacation wages, production, and business expenses to be accrued.
- Other payables reflect the amounts payable that are not of a commercial nature, not related to the transactions of buying, selling, or providing goods and services.

12. Principles for recording borrowings

Borrowings are total amounts the Company owes to banks, institutions, financial companies and other objects (excluding borrowings under the form of bond or preferred stock issuance which require the issuer to repurchase at a certain time in the future). Borrowings are monitored in detail according to creditor, agreement and borrowed asset.

13. Principles for recording provision liabilities

The recognized value of a provision liability which is estimated to be the most reasonable for settling the present obligation at the balance sheet date.

The environmental remediation and restoration costs are accrued by the Company in accordance with Decision No. 139/QĐ-UBND issued by the People's Committee of Kien Giang Province on January 18, 2012, approving the environmental rehabilitation and restoration project for the extraction and processing of construction stone at the Tra Duoc Lon quarry in Binh Tri Commune, Kien Luong District, Kien Giang Province.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Any excess of the unused provision recognized in the previous accounting period over the provision recognized in the reporting period is reversed by reducing operating expenses for the period, except for the excess of the provision for construction and installation warranties, which is reversed into other income for the period.

14. Recognition of dividends and profit payables

Dividends and profit payables are recognized for the future obligations to pay dividends or distribute profits (in the form of cash or non-monetary assets) and reflect the settlement status of dividends and profits payable in cash to the Company's shareholders and capital contributors.

The Company recognizes the payable for dividends or profits at the point in time when it no longer has the right to refuse the obligation to pay such dividends or profits to its shareholders and capital contributors, in accordance with relevant laws. The determination of the timing and the payment of dividends and profits shall be carried out as follows:

- For enterprises subject to securities laws, the timing at which the investee no longer has the right to refuse dividend payments is determined in accordance with the regulations of securities laws.
- For the remaining enterprises, the timing at which the investee no longer has the right to refuse dividend payments is determined in accordance with the Law on Enterprises and the enterprise's charter.

15. Principles for recoding unearned revenue

Unrealized revenue is the revenue which will be recorded in correspondence with the obligations that the Company must perform in one or more following accounting periods.

Unearned revenue includes amounts received in advance from customers under land purchase agreements where the land has not yet been transferred.

Method of allocating unearned revenue is on the principle of conformity with obligations that the Company will perform in next one or several accounting periods.

16. Recognition of owner's equity

Owner's equity is recognized by the real contributed capital.

Capital surplus is recorded according to the difference between the issuance price and par value of shares upon initial issuance, additional issuance, difference between re-issue price and book value of treasury shares and structure capital portion of the convertible bond upon maturity. Direct costs related to the issuance of additional shares and re-issuance of treasury shares are recorded as a decrease in capital surplus.

Repurchased shares: The owners' equity instruments acquired by the Company (treasury share) are recorded at original cost and deducted into the owners' equity. The Company does not record gain (loss) when purchasing, selling, issuing or cancelling its equity instruments. Upon reissue, the difference between reissue price and cost will be recorded in item "Capital surplus".

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

17. Recognition of revenue and income

Revenue is recognized when it is probable that the company will receive economic benefits that can be reliably determined. Revenue is determined at the fair value of amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific conditions must also be met before revenue is recognized as follows:

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Revenue from goods and products sales

Revenue from goods and products sales is recognized when all the following conditions are met:

- Significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company no longer retains control over the goods as an owner or control over the goods;
- Revenue is recognized with reasonable certainty. When the contract stipulates that the buyer has the right to return purchased goods under specific conditions, revenue is recognized only when those specific conditions no longer exist, and the buyer is not entitled to return the goods (except in cases where the customer has the right to return goods in exchange for other goods or services);
- The Company has received or will receive the economic benefits from the sale transaction;;
- Costs associated with the sale transaction can be identified.

Revenue from service provision

Revenue from service provision is recognized when the outcome of the transaction can be reliably measured. If the service provision spans multiple periods, revenue is recognized in the period based on the results of the work completed by the end of the accounting period. The outcome of the service provision transaction is determined when the following conditions are met:

- Revenue can be reliably measured. If the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the service.
- Economic benefits associated with the service transaction are probable;
- The stage of completion of the transaction at the end of the financial year can be measured;
- The costs incurred for the transaction and the costs to complete the transaction can be measured.

Revenue from asset lease

Revenue from asset lease is recorded on the principle of allocating advanced lease amount in conformity with the lease term.

Revenue from sale of real estate

- ***For works, work items of which enterprises being investors:*** Recording turnovers from sales of real estate must satisfy five following conditions:

- + The real estate has completed and transferred to the buyers, enterprises have transferred risks and benefits associated with ownership of the real estate to the buyers;
- + Enterprises no longer hold the right to manage the real estate as real estate's owners or the right to control the real estate;
- + The turnover is determined reliably;
- + Enterprises have received or will receive economic benefits from the sales of the real estate;
- + Costs related to sales of the real estate may be determined.

- ***For real estate divided into plots for sale:*** The investors record the turnovers for the plot sold if satisfy the following conditions:

- + Risks and benefits associated with the land use rights are transferred to the buyer;
- + The turnover is determined reliably;
- + Costs related to sale of plots may be determined;
- + Enterprises have received or will receive economic benefits from sales of the plots.

Interest

Interest is recognized on an accrual basis, determined by the balance of the deposit accounts and the actual interest rates per period.



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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Dividends and shared profits

Dividends and shared profits are recognized by the Company when entitled to receive dividends or profits from the capital contribution. Dividends received in shares are only tracked in terms of the increased number of shares, and the value of the received shares is not recognized.

18. Recognition of Cost of goods sold

Cost of goods sold in the year was recorded in accordance with the revenue generated in the period and ensured compliance with the prudent principle.

For the cost of direct materials consumed in excess of the normal rate, labor costs, and fixed production overheads that are not allocated to the value of warehoused products, the accountant must immediately calculate them into the cost of goods sold (after deducting compensation, if any) even if the product or goods have not been identified as being sold.

Cost of real estate business

The cost of real estate sold during the year is recognised in the income statement is determined with reference to the specific costs incurred on the property sold and an allocation of any non-specific costs based on the relative size of the property sold.

From 2003 to 2017, the Company recorded the cost of goods sold for the business activities of the Ha Tien New Urban Area infrastructure investment project based on an estimated fixed percentage of revenue, rather than the actual costs incurred for the project. From 2018 up to the date of this financial statement, the Company has recorded the cost of goods sold for the business activities of the infrastructure investment project based on the budget approved by the Company's Board of Directors. This change in accounting estimate by the Company's Board of Management was based on reasonable estimates at each stage of the project. The accumulated cost of this real estate project will be adjusted and fully recognized at the time the final settlement of the project value has been completed. The Company's Board of Management assesses that there are no material differences between the applied methods.

Provision for devaluation of inventories is charged to cost of goods sold on the basis of inventories and the difference between the net realizable value and the cost of inventories. When determining the volume of inventory that is subject to a decline in value for which a provision is made, the accountant must exclude the volume of inventory that has been signed for sale (with a net realizable value not lower than the value of the contract). book) but has not yet been delivered to the customer if there is solid evidence that the customer will not abandon the performance of the contract.

19. Recognition of financial expenses

Reflecting expenses for financial activities including expenses or losses related to financial investment activities, lending and borrowing expenses, joint venture and association capital contribution expenses, short-term securities transfer losses, securities sale transaction expenses; Provision for discounting business securities, provision for investment losses in other units, losses incurred when selling foreign currency, exchange rate losses....

20. Recognition of selling expenses and administration expenses

Selling expenses represent expenses that are incurred in process of selling products, goods, providing services, which mainly include publicity, display, promotions, advertising expenses, sale commissions, warranty charges of goods and products (excluding construction activity), maintenance charges, packaging, and transportation.

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General administration expenses represent expenses for administrative purposes which mainly including salary expenses of administrative staffs (salaries, wages, allowances,...); social insurance, medical insurance, labor union fees, unemployment insurance of administrative staff, expenses of office materials, tools and supplies, depreciation of fixed assets used for administration, land rental, licence tax, provision for bad debts, utilities (electricity, water, telephone, fax, assets warranty, fire and explosive accidents insurance,...) other cash expenses (entertainment, customer conference...).

21. Recognition of corporate income tax expenses

Corporate income tax expenses recognized in the income statement include current corporate income tax expenses and deferred corporate income tax expenses.

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate in the current period.

Deferred corporate income tax expenses are determined based on temporary differences between tax and accounting, non-deductible expenses, and adjustments for non-taxable income and carried-forward losses.

22. Segment reporting

Segment reporting includes a business segment or a geographical segment.

Business segment: A distinguishable component of an entity that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

Geographical segment: A distinguishable component of an entity that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

23. Financial instruments**Initial recognition**

Financial assets: At the date of initial recognition, financial assets are recognized at cost plus that are directly attributable to the acquisition of the financial assets. Financial assets of the Company comprise cash and cash equivalents, short-term trade and other receivables, and investments held to maturity.

Financial liabilities: At the date of initial recognition, financial liabilities are recognized at cost minus transaction costs that are directly attributable to the issue of the financial liabilities. Financial liabilities of the Company comprise payable to suppliers, other payables, accrued expenses and borrowings.

Reassessment after initial recognition

There are currently no regulations on revaluation of financial instruments after initial recognition.

24. Related parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operating policy decisions. Parties are also considered related if they are under common control or common significant influence.

In considering related party relationships, the substance of the relationship is more important than its legal form.

Transactions with related parties are presented in Note VII.1.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**V. ADDITIONAL INFORMATION TO ITEMS IN THE SEPARATE FINANCIAL POSITION STATEMENT****1. Cash and cash equivalents**

	Ending balance VND	Beginning balance VND
Cash on hand	1.075.075.992	3.016.010.802
Cash at bank	3.116.576.722	1.603.509.586
+ <i>BIDV - West Saigon Branch</i>	57.142.303	413.869.303
+ <i>Vietcombank - West Saigon Branch</i>	308.891.364	74.905.315
+ <i>Sacombank - Kien Giang Branch</i>	2.191.235.050	72.722.452
+ <i>Techcombank - Sai Gon Branch</i>	164.214.438	305.234.471
+ <i>Other banks</i>	395.093.567	736.778.045
Cash equivalents (The deposits with period not exceed 3 months)	10.000.000.000	153.000.000.000
+ <i>SHB - Ho Chi Minh City Branch</i>	-	153.000.000.000
+ <i>Vietcombank - West Saigon Branch</i>	10.000.000.000	-
Total	14.191.652.714	157.619.520.388

2. Trade receivables**a) Short-term Trade receivables**

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Xuan Giang Company Limited	68.945.492.374	(68.945.492.374)	68.945.492.374	(68.945.492.374)
Tra My Trading Company Limited	22.747.360.234	(22.747.360.234)	22.747.360.234	(22.747.360.234)
A Viet Trading Company Limited	19.069.748.646	(19.069.748.646)	19.069.748.646	(19.069.748.646)
Other customers	117.242.251.405	(107.667.807.137)	118.488.271.199	(107.667.807.137)
Total	228.004.852.659	(218.430.408.391)	229.250.872.453	(218.430.408.391)

Unit: VND

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	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
b) Trade receivables of related party				
CNT Tra Duoc One Member Company Limited	3.929.713.754	(2.089.856.877)	4.179.713.754	(2.089.856.877)
CNT Kien Giang One Member Company Limited	-	-	304.500.000	-
Total	3.929.713.754	(2.089.856.877)	4.484.213.754	(2.089.856.877)
3. Short-term advances to suppliers				
Hai Son Company Limited	4.000.000.000	(2.000.000.000)	4.000.000.000	(2.000.000.000)
Saigon - Gia Dinh Real Estate Joint Stock Company	3.152.685.510	(3.152.685.510)	3.152.685.510	(3.152.685.510)
Thanh Vinh Construction - Trading and Service JSC	1.327.607.502	-	8.800.000.000	-
Other suppliers	15.178.450.142	(4.562.773.214)	7.293.036.907	(5.892.773.214)
Total	23.658.743.154	(9.715.458.724)	23.245.722.417	(11.045.458.724)
4. Other receivables				
a) Short-term				
Advances	5.567.948.960	(3.233.147.195)	7.613.468.304	(3.233.147.195)
Other receivables	4.317.177.976	(2.120.487.995)	6.258.979.764	(2.120.487.995)
	1.250.770.984	(1.112.659.200)	1.354.488.540	(1.112.659.200)
b) Long-term				
Deposits, mortgages and collateral	576.650.000	-	2.633.251.251	-
	576.650.000	-	2.633.251.251	-
Total	6.144.598.960	(3.233.147.195)	10.246.719.555	(3.233.147.195)

Unit: VND

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	Unit: VND		
	Beginning balance		Provision
	Cost	Recoverable amount	
5. Bad debts			
<i>Total amount of Receivables/debts that are past due or are not past due but doubtful</i>	237.798.871.187	5.089.856.877	(232.709.014.310)
Tra My Trading Company Limited	22.747.360.234	-	(22.747.360.234)
Xuan Giang Company Limited	68.945.492.374	-	(68.945.492.374)
A Viet Trading Company Limited	19.069.748.646	-	(19.069.748.646)
Asia Industrial Construction Company Limited	11.463.757.598	-	(11.463.757.598)
Saigon Petroleum Investment and Construction JSC	11.900.033.539	-	(11.900.033.539)
Xuan Mai Southern Concrete Joint Stock Company	10.773.260.909	-	(10.773.260.909)
Other receivables	92.899.217.887	5.089.856.877	(87.809.361.010)
Total	237.798.871.187	5.089.856.877	(232.709.014.310)

	Beginning balance	
	Cost	Provision
	Cost	Provision
6. Inventories		
Work in process	324.151.792.691	-
Ha Tien New Urban Area Project	42.151.241.831	-
Commercial Apartment Project on Huynh Tan Phat Street (Quy Nhon)	43.729.452.860	-
Southwest of Long Van Bridge Urban Area Project (1)	238.271.098.000	-
Tra Duoc Stone Quarry Project	-	-
Merchandise	24.349.073.499	-
Merchandise	281.842.937	-
Real estate inventory (*)	24.067.230.562	-
Total cost of inventories	348.500.866.190	-

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(1) This is an investment cooperation project with Blue Bay Quy Nhon Company Limited (Blue Bay) under Investment Cooperation Contract No. 40/2025/HĐ/CNT-BLUE dated July 3, 2025, and Addendum No. PL01-40/2025/HĐ/CNT-BLUE dated March 20, 2026. The project, Southwest of Long Van Bridge Urban Area in Gia Lai Province, is invested by the Company with a total investment of 1.149.205.374.838 VND. In particular, the first phase's capital contribution is 390.000.000.000 VND, of which Blue Bay will contribute 250.000.000.000 VND and the Company will contribute 140.000.000.000 VND. As at Sep 30, 2026, Blue Bay has fully contributed 250.000.000.000 VND.

(*) Real estate inventory reflects the value of purchased and invested land plots, with details as follows:

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Cu Chi real estate inventory	6.266.509.562	-	6.266.509.562	-
Long An real estate inventory	11.706.300.000	-	11.706.300.000	-
Vung Tau real estate inventory	6.094.421.000	-	6.094.421.000	-
Binh Duong real estate inventory	1.912.158.182	-	-	-
Total	25.979.388.744	-	24.067.230.562	-

Note: Regarding real estate inventory in Cu Chi and Long An, the Company is currently authorizing Mr. Nguyen Manh Hoa (an employee of the Company) to hold title in his name on the certificates of land use rights.

The Company has used the Property Rights arising from the Ha Tien City New Urban Area Project and the Commercial Apartment Project on Huynh Tan Phat Street (Quy Nhon) as collateral for loans at the Joint Stock Commercial Bank for Foreign Trade of Vietnam (refer to note V.19 - Borrowings).

7. Expenses to be allocated

	Ending balance	Beginning balance
	VND	VND
a) Short-term	472.391.337	217.894.862
Rent cost	83.333.333	-
Other expense	389.058.004	217.894.862
b) Long-term	1.801.698.596	3.775.966.302
Selling expenses of the Ha Tien land project	1.646.064.308	3.506.967.075
Office repair expense	-	119.002.980
Other expense	155.634.288	149.996.247
Total	2.274.089.933	3.993.861.164

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For the Q3.2026 accounting period ended Sep 30. 2026

8. Increase and decrease in tangible fixed assets

Item	Buildings	Machine, equipments	Transportation equipments	Office equipments	Total
1	100	100	100	100	400
2	100	100	100	100	400
3	100	100	100	100	400
4	100	100	100	100	400
5	100	100	100	100	400
6	100	100	100	100	400
7	100	100	100	100	400
8	100	100	100	100	400
9	100	100	100	100	400
10	100	100	100	100	400
11	100	100	100	100	400
12	100	100	100	100	400
13	100	100	100	100	400
14	100	100	100	100	400
15	100	100	100	100	400
16	100	100	100	100	400
17	100	100	100	100	400
18	100	100	100	100	400
19	100	100	100	100	400
20	100	100	100	100	400
21	100	100	100	100	400
22	100	100	100	100	400
23	100	100	100	100	400
24	100	100	100	100	400
25	100	100	100	100	400
26	100	100	100	100	400
27	100	100	100	100	400
28	100	100	100	100	400
29	100	100	100	100	400
30	100	100	100	100	400
31	100	100	100	100	400
32	100	100	100	100	400
33	100	100	100	100	400
34	100	100	100	100	400
35	100	100	100	100	400
36	100	100	100	100	400
37	100	100	100	100	400
38	100	100	100	100	400
39	100	100	100	100	400
40	100	100	100	100	400
41	100	100	100	100	400
42	100	100	100	100	400
43	100	100	100	100	400
44	100	100	100	100	400
45	100	100	100	100	400
46	100	100	100	100	400
47	100	100	100	100	400
48	100	100	100	100	400
49	100	100	100	100	400
50	100	100	100	100	400
51	100	100	100	100	400
52	100	100	100	100	400
53	100	100	100	100	400
54	100	100	100	100	400
55	100	100	100	100	400
56	100	100	100	100	400
57	100	100	100	100	400
58	100	100	100	100	400
59	100	100	100	100	400
60	100	100	100	100	400
61	100	100	100	100	400
62	100	100	100	100	400
63	100	100	100	100	400
64	100	100	100	100	400
65	100	100	100	100	400
66	100	100	100	100	400
67	100	100	100	100	400
68	10				

Accumulated depreciation					
Beginning balance	15,838,161.619	2,665,669.728	2,591,777.308	629,301.284	21,724,909.939
Increases	542,665.987	193,438.541	372,379.581	72,601.722	1,181,085.831
- Depreciation within period	542,665.987	193,438.541	372,379.581	72,601.722	1,181,085.831
Decreases	-	-	-	-	-
Ending balance	16,380,827.606	2,859,108.269	2,964,156.889	701,903.006	22,905,995.770

- Cost of fully depreciated tangible fixed assets but still in use:	11.540.702.820	11.280.248.737
- Ending netbook value of tangible fixed assets pledged as loan securities:	991.960.396	1.055.729.275

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**9. Increase and decrease in intangible fixed assets***Unit: VND*

	Computer software
Cost of intangible fixed assets	
Beginning balance	360.000.000
Increases	302.451.000
Decreases	-
Ending balance	662.451.000
Accumulated depreciation	
Beginning balance	17.806.452
Increases	64.081.700
- Depreciation within period	64.081.700
Decreases	-
Ending balance	81.888.152
Net book value of intangible fixed assets	
Beginning balance	342.193.548
Ending balance	580.562.848

9. Increase and decrease in investment properties*Unit: VND***Investment properties for lease**

	Beginning balance	Increases	Decreases	Ending balance
Cost	25.907.459.253	-	-	25.907.459.253
Land use right	715.724.400	-	-	715.724.400
Buildings	25.191.734.853	-	-	25.191.734.853
Accumulated depreciations	1.442.585.325	865.551.195	-	2.308.136.520
Land use right	-	-	-	-
Buildings	1.442.585.325	865.551.195	-	2.308.136.520
Net book value	24.464.873.928			23.599.322.733
Land use right	715.724.400			715.724.400
Buildings	23.749.149.528			22.883.598.333

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SEPARATE FINANCIAL STATEMENTS

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

11. Financial investments

Unit: VND

a) Investments held to maturity	Ending balance		
	Cost	Recoverable amount	Provision
- Short-term	126.824.306.852	126.824.306.852	-
The periodic bank deposits with a term of over 3 months to 12 months	125.000.000.000	125.000.000.000	-
+ SHB - Ho Chi Minh City Branch	57.000.000.000	57.000.000.000	-
+ STB - Kien Giang Branch	58.000.000.000	58.000.000.000	-
+ OCB - Phu Nhuan Branch	10.000.000.000	10.000.000.000	-
Estimated deposit interest under the contract	1.824.306.852	1.824.306.852	-
- Long-term	200.000.000	-	(200.000.000)
+ Lending	200.000.000	-	(200.000.000)
Total	127.024.306.852	126.824.306.852	(200.000.000)

b) Investments in subsidiaries	Ending balance		
	Cost	Recoverable amount	Provision
Objects	Ownership Percentage	Cost	Provision
+ CNT Tra Duc One Member Company Limited (1)	100%	2.000.000.000	(2.000.000.000)
+ CNT Kien Giang One Member Company Limited (2)	100%	50.000.000.000	-
+ Dream 1 Thu Duc Company Limited (3)	100%	103.000.000.000	-
+ Blue Bay Quy Nhon Company Limited (4)	100%	300.000.000.000	-
Total		455.000.000.000	(2.000.000.000)

Note: The voting rights percentage of the Company in its subsidiaries is equivalent to the ownership percentage in these companies.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**c) Investments in associates, joint ventures***Unit: VND*

Objects	Ending balance			Fair value (*)	Beginning balance		
	Ownership Percentage	Cost	Provision		Ownership Percentage	Cost	Provision
+ TMT Saigon Investment and Trading Joint Stock Company (5)	30,60%	4.824.000.000	(1.235.695.200)		30,60%	4.824.000.000	(1.384.625.599)
+ Southern Civil and Industrial Construction JSC	33,33%	1.000.000.000	(1.000.000.000)		33,33%	1.000.000.000	(1.000.000.000)
Total		5.824.000.000	(2.235.695.200)	-		5.824.000.000	(2.384.625.599)

Note: The voting rights percentage of the Company in associate companies is equivalent to the ownership percentage in these companies.**d) Investments in other entities**

Objects	Ending balance			Beginning balance				
	Ownership Percentage	Cost	Provision	Fair value (*)	Ownership Percentage	Cost	Provision	Fair value (*)
+ Phuoc Hoa Investment and Development Company Limited	2,58%	853.210.000	(853.210.000)		2,58%	853.210.000	(853.210.000)	
+ Bien Tay Construction and Trading Joint Stock Company	10%	1.388.100.000	-		10%	1.388.100.000	-	
Total		2.241.310.000	(853.210.000)	-		2.241.310.000	(853.210.000)	-

Note: The voting rights percentage of the Company in other entities is equivalent to the ownership percentage in these companies.

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SEPARATE FINANCIAL STATEMENTS

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

- (1) CNT Tra Duoc One Member Company Limited ("CNT Tra Duoc") was established under the Certificate of Enterprise Registration for a One-Member Company Limited No.1702053290, registered on June 30, 2016 issued by the Department of Planning and Investment of Kien Giang Province, with the first amendment registered on October 4, 2022. Its main business activity is the trading of construction materials and installation equipment. The ownership ratio as at Sep 30, 2026 is 100%. CNT Tra Duoc is temporarily suspending its business operations from January 4, 2025 to December 31, 2026.
- (2) CNT Kien Giang One Member Company Limited ("CNT Kien Giang") was established under the Certificate of Enterprise Registration for a One-Member Company Limited No.1702089480, initially registered on May 24, 2017 issued by the Department of Planning and Investment of Kien Giang Province, with the sixth amendment registered on November 26, 2024. Its main business activity is the trading of construction materials and installation equipment. The ownership ratio as at Sep 30, 2026 is 100%. As at the date of these separate financial statements, CNT Kien Giang continues to operate as a going concern.
- (3) Dream 1 Thu Duc Company Limited ("CNT Dream") was established under the Enterprise Registration Certificate No. 0318705770, registered on October 8, 2024 issued by the Department of Planning and Investment of Ho Chi Minh City. Its business activities include real estate trading and land use rights belonging to owners, users, or leased land. The ownership ratio as at Sep 30, 2026 is 100%. As at the date of these separate financial statements, CNT Dream continues to operate as a going concern.
- (4) Blue Bay Quy Nhon Company Limited ("CNT Blue Bay") was established under the Enterprise Registration Certificate No. 4101647062, registered on October 9, 2024, issued by the Department of Planning and Investment of Binh Dinh Province, with the sixth amendment registered on May 4, 2026. Its business activities include real estate trading and land use rights belonging to owners, users, or leased land. The ownership ratio as at Sep 30, 2026 is 100%. As at the date of these separate financial statements, CNT Blue Bay continues to operate as a going concern.
- (5) TMT Saigon Investment and Trading Joint Stock Company ("Saigon TMT") was established under the Enterprise Registration Certificate No. 0314146761, registered on December 06, 2016, issued by the Department of Planning and Investment of Ho Chi Minh City. Its main business activity is trading in steel and construction materials. The ownership ratio as at Sep 30, 2026 is 30,6%. As at the date of these separate financial statements, Sai Gon TMT continues to operate as a going concern.

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SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

12. Deferred income tax assets

Business income tax rate used for determining deferred income tax assets

- *Accrued liabilities and accrued expenses*

- *Temporary collected amount from real estate business activities*

Deferred income tax assets related to deductible temporary differences

- *Accrued liabilities and accrued expenses*

- *Temporary collected amount from real estate business activities*

Deferred income tax assets

	Ending balance	Beginning balance
	VND	VND
	20%	20%
	1%	1%
	36.529.090	6.641.669
	70.450.586	123.021.710
	106.979.676	129.663.379

Unit: VND

13. Supplier payables

	Ending balance	Beginning balance
	Amount	Amount
	Ability to pay liabilities	Ability to pay liabilities
a) Short-term trade payables	827.366.744	974.184.709
Vietnam Paper Corporation	-	522.633.497
An Phuoc Company Limited	220.579.772	220.579.772
Viet Hung Consulting Company Limited	415.012.182	-
Other suppliers	191.774.790	230.971.440

b) Trade payables of related party: No incurred

14. Tax payables and statutory obligations

14. Tax payables and statutory obligations	Beginning balance		In period		Ending balance	
	Receivables	Payables	Payable	Paid	Receivables	Payables
VAT on domestic sales	-	124.104.155	217.820.235	304.309.742		37.614.648
VAT on importation	779.770.694	-	-	-	779.770.694	-
Business income tax	-	934.280.981	412.655.179	914.553.719	-	432.382.441
Personal income tax	-	62.573.000	467.876.388	410.992.888	-	119.456.500
Property tax and land rental	-	-	103.662.724	103.662.724	-	-
Resource tax	-	-	21.700.000	-	-	21.700.000
Other fees, duties and obligations	-	-	523.653.000	511.253.000	-	12.400.000
Total	779.770.694	1.120.958.136	1.223.714.526	1.733.519.073	779.770.694	623.553.589



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SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30, 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

15. Short-term advances from customers	Ending balance	Beginning balance
	VND	VND
a) Short-term advances from customers	3.327.788.323	4.917.210.373
Customers buying land in Ha Tien	3.327.788.323	4.917.210.373
b) Advances from customers of Related party: No incurred		
16. Short-term accrued expenses	Ending balance	Beginning balance
	VND	VND
Ha Tien land project expenses	33.316.073.725	33.316.073.725
Other accrued expenses	636.019.910	647.149.086
Total	33.952.093.635	33.963.222.811
17. Long-term deferred revenue	Ending balance	Beginning balance
	VND	VND
Revenue collected according to the progress of Ha Tien land project	7.045.058.617	12.302.171.031
Total	7.045.058.617	12.302.171.031
18. Other payables	Ending balance	Beginning balance
	VND	VND
a) Short-term	470.849.034	965.074.610
Deposits, collateral received	462.556.740	757.500.000
Others payables	8.292.294	207.574.610
b) Long-term	251.294.500.000	253.000.000.000
Deposits, collateral received	1.294.500.000	-
Payables for Blue Bay Quy Nhon Company Limited (*)	250.000.000.000	253.000.000.000
Total	251.765.349.034	253.965.074.610

(*) This represents a payable arising from the investment cooperation capital received from Blue Bay Quy Nhon Company Limited (Blue Bay) under Investment Cooperation Contract No. 40/2025/HĐ/CNT-BLUE dated July 3, 2025, and Addendum No. PL01-40/2025/HĐ/CNT-BLUE dated March 20, 2026. The project, Southwest of Long Van Bridge Urban Area in Gia Lai Province, is invested by the Company with a total investment of 1.149.205.374.838 VND. In particular, the first phase's capital contribution is 390.000.000.000 VND, of which Blue Bay will contribute 250.000.000.000 VND and the Company will contribute 140.000.000.000 VND. As at Sep 30, 2026, Blue Bay has fully contributed 250.000.000.000 VND.

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SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

19. Loans and finance lease liabilities	Beginning balance		In period		Ending balance	
	Amount	Ability to pay liabilities	Increase	Decrease	Amount	Ability to pay liabilities
<i>Unit: VND</i>						
a) Short-term loans	2.968.642.000	2.968.642.000	4.156.884.034	3.598.737.699	3.526.788.335	3.526.788.335
<i>From banks</i>	22.000	22.000	4.156.884.034	1.372.272.699	2.784.633.335	2.784.633.335
Joint Stock Commercial Bank for Foreign Trade of Vietnam - West Saigon Branch	-	-	4.075.519.028	1.290.885.693	2.784.633.335	2.784.633.335
Credit card debt	22.000	22.000	81.365.006	81.387.006	-	-
<i>Current portion of long-term loan</i>	2.968.620.000	2.968.620.000	-	2.226.465.000	742.155.000	742.155.000
Vietcombank - West Saigon Branch	156.000.000	156.000.000	-	117.000.000	39.000.000	39.000.000
- Loan for investment in fixed assets (b1)						
Vietcombank - West Saigon Branch	2.812.620.000	2.812.620.000	-	2.109.465.000	703.155.000	703.155.000
- Ha Tien New Urban Area Project (b2)						
b) Long-term loans	12.163.555.036	12.163.555.036	39.999.110.085	-	52.162.665.121	52.162.665.121
Vietcombank - West Saigon Branch	221.000.000	221.000.000	-	-	221.000.000	221.000.000
- Loan for investment in fixed assets (b1)						
Vietcombank - West Saigon Branch	11.942.555.036	11.942.555.036	-	-	11.942.555.036	11.942.555.036
- Ha Tien New Urban Area Project (b2)						
Vietcombank - West Saigon Branch	-	-	39.999.110.085	-	39.999.110.085	39.999.110.085
- Quy Nhon Commercial Apartment Project (b3)						
Total	15.132.197.036	15.132.197.036	44.155.994.119	3.598.737.699	55.689.453.456	55.689.453.456

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SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(b) Long-term loans from the Joint Stock Commercial Bank for Foreign Trade of Vietnam - West Saigon Branch, under loan agreements, are detailed as follows:

(b1) Medium and long-term loan agreement No. 017/23/02/0090 dated May 17, 2023

Loan amount: : 780.000.000 VND

Loan term: maximum of 60 months, commencing on the day following the loan disbursement date.

Interest rate: fixed at 9,3%/year for the first two years.

Purpose of loan: Investment in fixed assets (Ford Everest vehicle) to support production and business operations.

Mortgage: assets formed from loan

Principal balance at 30/09/2026 is 260.000.000 VND, of which the current portion of long-term loan is 39.000.000 VND.

(b2) Medium and long-term loan agreement No. 017/24/02/0006 dated February 28, 2024:

Maximum loan amount: 19.300.000.000 VND

Loan term: maximum of 84 months, starting from the day following the date of the first loan disbursement.

Interest rate: as per the debt acknowledgment and each disbursement (from 6,8% to 9% per annum).

Purpose of loan: to finance lawful and valid medium and long-term credit needs for the payment of investment costs for an office combined with housing for the company's employees at the Ha Tien New Urban Area.

Mortgage: land use rights at the Ha Tien New Urban Area project.

Principal balance at 30/09/2026 is 12.645.710.036 VND, of which the current portion of long-term loan is 703.155.000 VND.

(b3) Investment project loan agreement No. 017/26/02/0007/DADT dated February 5, 2026:

Maximum loan amount: 150.000.000.000 VND

Loan term: maximum of 48 months, starting from the day following the date of the first loan disbursement.

Interest rate: as per the debt acknowledgment and each disbursement (from 10,4% to 11,5% per annum).

Purpose of loan: to cover implementation costs for the commercial apartment project on Huynh Tan Phat Street, Quy Nhon, Gia Lai Province, is invested by CNT Group Corporation.

Mortgage: all assets/property rights associated with the project, which formed from equity, borrowed funds, and other sources of capital in accordance with the implementation phases of the investment project.

Principal balance at 30/09/2026 is 39.999.110.085 VND.

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SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

20. Owner's equity

a) Increase and decrease in owner's equity

	Contributed legal capital	Repurchased shares	Investment and development fund	Undistributed after-tax profits	Total
Beginning balance of the previous year	503.927.850.000	(1.012.784.684)	22.399.587.678	175.872.883.757	701.187.536.751
Profit/(loss) in the year				4.429.592.365	4.429.592.365
Dividend distribution by shares	150.874.980.000			(150.874.980.000)	-
Dividend distribution by cash				(10.058.557.000)	(10.058.557.000)
Ending balance of the previous year	654.802.830.000	(1.012.784.684)	22.399.587.678	19.368.939.122	695.558.572.116
Beginning balance of the current year	654.802.830.000	(1.012.784.684)	22.399.587.678	19.368.939.122	695.558.572.116
Profit/(loss) in the period				1.840.812.575	1.840.812.575
Ending balance of the current period	654.802.830.000	(1.012.784.684)	22.399.587.678	21.209.751.697	697.399.384.691

b) Details of owner's invested capital

	Rate	Ending balance	Rate	Beginning balance
		VND		VND
Hong Ma Joint Stock Company	88,21%	577.629.630.000	88,21%	577.629.630.000
Other shareholders	11,79%	77.173.200.000	11,79%	77.173.200.000
Total	100%	654.802.830.000	100%	654.802.830.000



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SEPARATE FINANCIAL STATEMENTS

For the Q3.2026 accounting period ended Sep 30. 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

c) Capital transactions with owners	Current period VND	Previous period VND
Owner's invested capital		
Beginning balance	654.802.830.000	503.927.850.000
Increases	-	150.874.980.000
Decreases	-	-
Ending balance	654.802.830.000	654.802.830.000

d) Share	Ending balance	Beginning balance
Quantity of authorized issuing shares	65.480.283	65.480.283
Quantity of shares sold to the public	65.480.283	65.480.283
- Common shares	65.480.283	65.480.283
- Preferred shares	-	-
Quantity of repurchased shares	100.000	100.000
- Common shares	100.000	100.000
- Preferred shares	-	-
Quantity of circulation shares	65.380.283	65.380.283
- Common shares	65.380.283	65.380.283
- Preferred shares	-	-

* Par value per share: 10.000 VND

21. Operational lease commitment

At the end of the accounting period, the Company had commitments under non-cancelable operating leases with payment schedules as follows:

	Ending balance VND	Beginning balance VND
- Under 1 year	1.822.078.812	1.661.478.812
- From 1 year to 5 years	5.518.453.171	6.145.639.047
- Over 5 years	1.660.416.670	1.797.124.306
Total	9.000.948.653	9.604.242.165

The Company is currently renting premises at the following addresses: (1) New Urban Area Project at Ha Tien ward, An giang province; (2) 2nd Floor, No. 9-19 Ho Tung Mau street, Sai Gon ward, Ho Chi Minh City; (3) Lot 65C, 1B Island Residential Planning Area, North Ha Thanh River, Quy Nhon Ward, Gia Lai Province; (4) An Phu Thinh Shophouse Area, Nhon Binh Ward, Gia Lai Province, under lease agreements for premises and office rental contracts.

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SEPARATE FINANCIAL STATEMENTS

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE SEPARATE INCOME STATEMENT**

	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
1. Total revenue from sale of goods and rendering of services	10.325.569.586	11.772.361.240	13.468.262.464	30.307.847.261
Revenue from stone quarrying	-	6.000.048.000	-	6.000.048.000
Revenue from rendering of services	1.767.855.066	1.584.366.052	4.910.547.944	4.606.943.852
Revenue from investment property	8.557.714.520	4.187.947.188	8.557.714.520	19.700.855.409
include: Revenues of Related party				
CNT Kien Giang One Member Company Limited	120.000.000	105.000.000	360.000.000	370.000.000
2. Deductible items	-	-	-	-
3. Net revenue from sale of goods and rendering of services	10.325.569.586	11.772.361.240	13.468.262.464	30.307.847.261
Net revenue from stone quarrying	-	6.000.048.000	-	6.000.048.000
Net revenue from rendering of services	1.767.855.066	1.584.366.052	4.910.547.944	4.606.943.852
Net revenue from investment property	8.557.714.520	4.187.947.188	8.557.714.520	19.700.855.409
4. Cost of goods sold	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Cost of stone quarrying	-	439.025.203	-	4.018.564.821
Costs of services rendered	1.521.773.931	37.642.950	4.279.472.096	2.740.740.030
Operating costs of investment property	917.708.158	4.898.541.034	917.708.158	7.101.292.499
Total	2.439.482.089	5.375.209.187	5.197.180.254	13.860.597.350
5. Financial income	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Interest income	2.625.371.097	2.609.396.642	7.706.799.164	8.447.890.809
Interest on late payment	680.322.585	-	1.549.881.274	-
Dividends, profit distributed	-	-	-	194.884.497
Total	3.305.693.682	2.609.396.642	9.256.680.438	8.642.775.306
6. Financial expenses	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Interest expenses	326.051.951	307.212.196	929.361.667	1.407.069.384
Made/(Return) provision for investments in other c	(12.115.725)	-	(148.930.399)	29.176.574
Total	313.936.226	307.212.196	780.431.268	1.436.245.958

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

7. Selling expenses	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Labour cost	471.481.144	-	1.357.532.137	778.507.090
Expenses from external services	1.097.843.938	312.689.340	1.406.084.153	1.489.886.882
Other expenses by cash	78.833.552	-	195.262.499	-
Total	1.648.158.634	312.689.340	2.958.878.789	2.268.393.972
8. Administrative expenses	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Labour cost	2.901.139.093	3.229.399.223	9.323.728.126	8.291.525.394
Depreciation expenses	145.917.083	154.746.647	417.587.849	441.033.629
Made/(Return) provisions for bad debts	-	(1.397.375.140)	(1.330.000.000)	(571.056.247)
Other expenses by cash	1.396.093.969	1.832.870.977	3.893.829.014	5.545.032.345
Total	4.443.150.145	3.819.641.707	12.305.144.989	13.706.535.121
9. Other income	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Income from liquidating, disposing assets	-	-	-	220.000.000
Income from fines and compensation for contract violations	1.080.074.061	-	2.137.985.911	3.766.450.942
Other income	458.986	1.697.474.447	6.502.286	1.744.417.586
Total	1.080.533.047	1.697.474.447	2.144.488.197	5.730.868.528
10. Other expense	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Loss from liquidating, disposing assets	-	-	56.000.000	-
Brokerage commission expense	1.125.282.724	-	1.125.282.724	1.513.489.515
Compensation for breach of contract	-	-	-	1.842.804.533
Administrative penalty	-	-	524.557	1.162.597
Judgment enforcement expense	-	-	36.086.760	18.000.000
Other expense	133.479.000	104.825.167	133.750.301	355.423.699
Total	1.258.761.724	104.825.167	1.351.644.342	3.730.880.344

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**11. Current business income tax expense**

Business income tax payable is determined at the rate of 20% of taxable profit.

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

The business income tax expense is determined as follow:

	Current period VND	Previous period VND
Total profit before tax	2.276.151.457	9.678.838.350
- Income (loss) from land business activities in Ha Tien	(9.066.727.138)	418.130.039
- Income (loss) from other business activities	11.342.878.595	9.260.708.311
Adjustments for	49.980.443	110.496.400
- Increases	49.980.443	110.496.400
+ <i>Nondeductible Expenses</i>	49.980.443	110.496.400
- Decreases	-	-
Total taxable income before moving loss	2.326.131.900	9.789.334.750
- Taxable income (loss) from real estate business activities	(9.066.727.138)	418.130.039
- Taxable income (loss) from ordinary business activities	11.392.859.038	9.371.204.711
Loss moved from previous years	-	(4.975.677.585)
Total taxable income after moving loss	2.326.131.900	4.813.657.165
- Taxable income (loss) from real estate business activities	(9.066.727.138)	418.130.039
- Taxable income (loss) from ordinary business activities	11.392.859.038	4.395.527.126
Business income tax rate	20%	20%
Current business income tax expenses	465.226.380	962.731.433
Provisional tax of 1% on real estate revenue	(52.571.201)	(14.908.720)
Business income tax payable of period	412.655.179	947.822.713

12. Basic and diluted earnings per share

The Company does not present this indicator in its separate financial statements because, in accordance with Accounting Standard No. 30 – Earnings per Share, when an entity prepares both separate and consolidated financial statements, it is only required to disclose earnings per share information in the consolidated financial statements as prescribed by the standard.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**VII. OTHER INFORMATION****1. Related party disclosures****1.1 List of related parties**

Related parties	Relation
Hong Ma Joint Stock Company	Parent company
CNT Tra Duoc One Member Company Limited	Subsidiary
CNT Kien Giang One Member Company Limited	Subsidiary
Blue Bay Quy Nhon Company Limited	Subsidiary
Dream 1 Thu Duc Company Limited	Subsidiary
Southern Civil and Industrial Construction Joint Stock Company	Associated company
TMT Saigon Investment and Trading Joint Stock Company	Associated company

Key management members and related individuals include: members of the Board of Directors, the Board of Management, the Audit Committee, the chief accountant and close family members of these individuals.

1.2 Related Party Transactions

Income of Board of Directors, Board of Management, the Audit Committee and the chief accountant in period as follow:

Name	Title	Content	Current period VND	Previous period VND
Mr. Pham Quoc Khanh	Chairman of the BOD	Salary and bonus	951.356.500	858.861.255
Mr. Nguyen Huy Hoang	Member of the BOD	Remuneration	66.000.000	120.600.000
Mr. Nguyen Son Nam	General Director	Salary and bonus	900.585.311	815.452.914
Mr. Le Viet Nam	Vice General Director	Salary and bonus	743.574.741	697.988.962
Mr. Nguyen Tien Dung	Chief accountant	Salary and bonus	368.047.909	337.359.071
Total			3.029.564.461	2.830.262.202

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

During the period, there are a number of transactions (excluding VAT) between the company with related parties as follows:

Related parties	Relation	Transaction	Unit: VND	
			Current period	Previous period
CNT Kien Giang One Member Company Limited	Subsidiary	Revenue from rendering of services	360.000.000	442.000.000
		Receiving payment for services provided	391.500.000	271.500.000
		Profit distribution	-	17.500.000.000
Blue Bay Quy Nhon Company Limited	Subsidiary	Refund of excess investment cooperation funds	3.000.000.000	-
TMT Saigon Investment and Trading Joint Stock Company	Associated company	Interest on advances for material purchases	-	5.523.287
		Collect loan repayments	-	400.000.000
		Collect loan interest	-	254.871.233

Up to 30/09/2026, payments which have not been made with related parties are as follows:

Up to 30/09/2026, payments which have not been made with related parties are as follows:				Unit: VND
Related parties	Relation	Transaction	Value of receivables/(payables)	
			Ending balance	Beginning balance
CNT Tra Duoc One Member Company Limited	Subsidiary	Trade receivables	3.929.713.754	4.179.713.754
CNT Kien Giang One Member Company Limited	Subsidiary	Trade receivables	-	304.500.000
Blue Bay Quy Nhon Company Limited	Subsidiary	Other payables	(250.000.000.000)	(253.000.000.000)
Southern Civil and Industrial Construction Joint Stock Company	Associated company	Receivables of lending	200.000.000	200.000.000

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**2. Segment reporting****Geographical Segment**

The Company's operation only takes in Vietnam. So the Company has not presented the segment reporting on Geographical Segment

Business Segment

For management purposes, the Company organizes its operations into key divisions based on business and production sectors, as follows:

- Production segment: stone production, construction equipment rental.
- Service segment: Ha Tien night market stall rental; premises; Seaview Hotel leasing in Ha Tien City New Urban Area (now in Ha Tien ward, An Giang province);
- Real estate business segment: sale of land at the Ha Tien New Urban Area, Ha Tien Ward, An Giang Province.

Information regarding the Company's business segment results by business sector is as follows:

Items	Production	Services	Real Estate Business	Total
Current period				
Net revenue	-	4.910.547.944	8.557.714.520	13.468.262.464
Cost of goods sold	-	4.279.472.096	917.708.158	5.197.180.254
Gross profit	-	631.075.848	7.640.006.362	8.271.082.210
Previous period				
Net revenue	6.000.048.000	4.606.943.852	19.700.855.409	30.307.847.261
Cost of goods sold	4.018.564.821	2.740.740.030	7.101.292.499	13.860.597.350
Gross profit	1.981.483.179	1.866.203.822	12.599.562.910	16.447.249.911

3. Fair value of Financial Asset and Liability

Unit: VND

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
Financial assets				
Cash and cash equivalent	14.191.652.714	-	157.619.520.388	-
Investments held to maturity	127.024.306.852	(200.000.000)	39.976.054.795	(200.000.000)
Trade receivable	228.004.852.659	(218.430.408.391)	229.250.872.453	(218.430.408.391)
Advances to suppliers	23.658.743.154	(9.715.458.724)	23.245.722.417	(11.045.458.724)
Other receivable	6.144.598.960	(3.233.147.195)	10.246.719.555	(3.233.147.195)
Financial assets available for sale	2.241.310.000	(853.210.000)	2.241.310.000	(853.210.000)
Total	401.265.464.339	(232.432.224.310)	462.580.199.608	(233.762.224.310)

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For the Q3.2026 accounting period ended Sep 30. 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)*Unit: VND*

	Book value	
	Ending balance	Beginning balance
Financial liabilities		
Loans and debts	55.689.453.456	15.132.197.036
Trade payable	827.366.744	974.184.709
Advances from customers	3.327.788.323	4.917.210.373
Accrued expenses	33.952.093.635	33.963.222.811
Other payable	251.765.349.034	253.965.074.610
Total	345.562.051.192	308.951.889.539

4. Collateral

The Company has mortgaged assets to guarantee the loan of banks (see Notes to the separate financial statements No. V.06, V.08 and V.19). At 30/09/2026 the Company does not hold any collateral of other entities.

5. Credit risk

Credit risk is the risk that partners will not perform its obligations under the provisions of a financial instrument or contract leading to financial losses. The Company has credit risk from its business activities (primarily accounts receivable for customers) and from its own financial operations, including bank deposits and other financial instruments.

Account receivable

The management of customer credit risk based on company policies, procedures and process control of the Company relating to the management of customers credit risk.

Customer receivables which are unpaid are regularly monitored. The analysis of the ability to be made redundant at the reporting date on the basis of each large customer.

Bank deposits

Most bank deposits of the Company shall be deposited at the prestigious banks in Vietnam. The Company found that concentrations of credit risk for bank deposits are low.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**6. Liquidity risk**

Liquidity risk is the risk that Company has difficulty in complete the financial obligations due to lack of capital. Liquidity risk of the Company arises mainly due to mismatch in the maturities of financial assets and financial liabilities.

The Company manage liquidity risk through maintaining the ratio of cash and cash equivalents at the level that Board of Management thought its sufficient to provide financial support for the business of Company and to minimize impact of changing cash flows.

Information maturities of financial liabilities of the Company based on the value without discounting payments under the contract as follows:

	Under 01 year	From 01 year to 05 years	Unit: VND Total
Ending balance	42.104.886.071	303.457.165.121	345.562.051.192
Loans and debts	3.526.788.335	52.162.665.121	55.689.453.456
Trade payable	827.366.744	-	827.366.744
Advances from customers	3.327.788.323	-	3.327.788.323
Accrued expenses	33.952.093.635	-	33.952.093.635
Other payable	470.849.034	251.294.500.000	251.765.349.034
Begining balance	43.788.334.503	265.163.555.036	308.951.889.539
Loans and debts	2.968.642.000	12.163.555.036	15.132.197.036
Trade payable	974.184.709	-	974.184.709
Advances from customers	4.917.210.373	-	4.917.210.373
Accrued expenses	33.963.222.811	-	33.963.222.811
Other payable	965.074.610	253.000.000.000	253.965.074.610

The concentration of risk with respect to debt servicing is high. The company is unable to service its maturing debt from cash flows from operations and proceeds from maturing financial assets. Payment is dependent on the financial support of the owners.

7. Market risk

Market risk is the risk that fair value or future value of cash flows from financial instruments will fluctuate with changing of market prices. Market risk includes three types: foreign currency risk, interest rate risk and other price risk.

Foreign currency risk

Foreign currency risk is the risk that fair value or future cash flows of financial instruments will fluctuate with changes in the exchange rate.

The Company manages foreign currency risk by considering the current and expected market when planning for the future transaction in foreign currency. Company supervises the risk for financial assets and liabilities in foreign currencies.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)**Interest rate risk**

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate due to changes of market interest rates. The risk of changes in market interest rates of the Company primarily related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring market conditions relevant, by that Company will determine the appropriate interest rate policy for risk limited purpose Company.

Other price risk

Other price risk is the risk that fair value or future cash flows of a financial instrument will fluctuate according to changes in external market prices of interest rate changes and exchange rate.

The shares held by the Company may be affected by risks regarding the future value of the investment shares. The Company manages share price risk by setting investment limits and diversifying its investment portfolio.

8. Comparative figures

These figures have been reclassified compared to the audit report of year 2025 and restated in accordance with Circular No. 99/2025/TT-BTC ("Circular 99") issued by the Ministry of Finance on October 27, 2025, guiding the accounting regime for enterprises as follows:

Separate Financial Position Statement	Beginning balance (As reclassified)	Beginning balance (As reported)	Unit: VND Difference
Short-term investments held to maturity	39.776.054.795	38.000.000.000	1.776.054.795
Other short-term receivables	7.613.468.304	9.389.523.099	(1.776.054.795)
Long-term investments held to maturity	200.000.000	-	200.000.000
Long-term lending	-	200.000.000	(200.000.000)
Provision for long-term investments held to maturity	(200.000.000)	-	(200.000.000)
Provision for doubtful debts – long-term	-	(200.000.000)	200.000.000
Dividends and profit distribution payable	40.803.070	-	40.803.070
Other long-term payables	253.000.000.000	-	253.000.000.000
Other short-term payables	965.074.610	254.005.877.680	(253.040.803.070)
Short-term expenses to be allocated	217.894.862	3.724.861.937	(3.506.967.075)
Long-term expenses to be allocated	3.775.966.302	268.999.227	3.506.967.075
Short-term deferred revenue	-	12.302.171.031	(12.302.171.031)
Long-term deferred revenue	12.302.171.031	-	12.302.171.031

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Separate Financial Position Statement	Beginning balance	Beginning balance	Unit: VND Difference
	(As reclassified)	(As reported)	
Tangible fixed assets	6.932.466.237	30.681.615.765	(23.749.149.528)
- Cost	28.657.376.176	53.849.111.029	(25.191.734.853)
- Accumulated depreciation	(21.724.909.939)	(23.167.495.264)	1.442.585.325
Investment properties	24.464.873.928	715.724.400	23.749.149.528
- Cost	25.907.459.253	715.724.400	25.191.734.853
- Accumulated depreciation	(1.442.585.325)	-	(1.442.585.325)
Separate Income Statement	Previous period	Previous period	Difference
	(As reclassified)	(As reported)	
Selling expenses	2.268.393.972	1.489.886.882	778.507.090
Administrative expenses	13.706.535.121	14.485.042.211	(778.507.090)

9. Information about going concern

During the period, there have been no activities or significant events occurring which have generated significant impact to the ability of continuous operation of the Company. Therefore, the separate financial statements of the Company still prepare to continue as going concern.

Prepared by

Chief Accountant

General Director

Le Thi Kim Loan

Nguyen Tien Dung

Nguyen Son Nam

Ho Chi Minh City, dated Oct 21st..., 2026