



Người ký:
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PHẦN TẬP
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21.10.2026
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CNT GROUP JOINT STOCK COMPANY

No: 341/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 Consolidated Financial Statements (CFS) 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 CFS 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 CFS of 2026):



hls

☐ 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. 



Representative of the organization

Legal representative/Authorized person for information disclosure

(Signature, name, position, seal)

Recipients:

- Consolidated FS Q3.2026
- Explanation document



**VICE PRESIDENT
TRAN CONG QUY**

CNT GROUP CORPORATION
Reviewed Consolidated 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

CONSOLIDATED FINANCIAL STATEMENTS

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

CONSOLIDATED 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		741.371.875.824	700.212.048.887
I. Cash and cash equivalents	110	V.01	16.277.962.493	160.814.856.172
1. Cash	111		5.477.962.493	6.314.856.172
2. Cash equivalents	112		10.800.000.000	154.500.000.000
II. Short-term investments	120		201.736.820.553	62.368.720.549
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Short-term investments held to maturity	123	V.11	201.736.820.553	62.368.720.549
4. Provision for short-term investments held to maturity	124		-	-
III. Short-term accounts receivable	130		26.074.061.649	25.066.080.050
1. Short-term trade receivables	131	V.02	230.435.450.304	231.126.970.098
2. Short-term advances to suppliers	132	V.03	25.658.743.154	23.245.722.417
3. Construction contract-in-progress receivables	134		-	-
4. Other short-term receivables	135	V.04	5.617.948.960	7.661.468.304
5. Provisions for short-term bad debts	136	V.05	(235.638.080.769)	(236.968.080.769)
6. Shortage of assets awaiting resolution	137		-	-
IV. Inventory	140	V.06	491.870.675.950	449.925.448.112
1. Inventory	141		491.870.675.950	449.925.448.112
2. Provision for devaluation of inventory	142		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		5.412.355.179	2.036.944.004
1. Short-term expenses to be allocated	161	V.07	472.391.337	217.894.862
2. VAT deductibles	162		4.151.658.848	1.030.744.148
3. Taxes and other receivables from State	163	V.13	788.304.994	788.304.994
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

CONSOLIDATED FINANCIAL STATEMENTS

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

CONSOLIDATED FINANCIAL POSITION STATEMENT (continued)

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
B. NON- CURRENT ASSETS	200		68.626.931.255	75.947.964.989
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		6.149.674.443	7.092.390.974
1. Tangible fixed assets	221	V.08	5.569.111.595	6.750.197.426
- Cost	222		30.228.778.464	30.228.778.464
- Accumulated depreciation	223		(24.659.666.869)	(23.478.581.038)
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	36.320.366.095	37.779.579.443
1. Investments in subsidiaries	261		-	-
2. Investments in associates and joint ventures	262		34.932.266.095	36.391.479.443
3. Investments in other entities	263		2.241.310.000	2.241.310.000
4. Provision for long-term investments in other entities	264		(853.210.000)	(853.210.000)
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		1.980.917.984	3.977.869.393
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	179.219.388	201.903.091
3. Goodwill	279		-	-
TOTAL ASSETS	280		809.998.807.079	776.160.013.876

CNT GROUP CORPORATION

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

CONSOLIDATED FINANCIAL STATEMENTS

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

CONSOLIDATED FINANCIAL POSITION STATEMENT (continued)

Unit: VND

RESOURCE	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	300		104.214.329.221	72.205.799.045
I. Current liabilities	310		44.891.738.170	48.889.919.585
1. Short-term trade payables	311	V.14	830.003.411	994.099.776
2. Short-term advances from customers	312	V.15	3.328.981.323	4.918.403.373
3. Dividends and profit distribution payable	313		38.748.315	40.803.070
4. Short-term tax payables and statutory obligations	314	V.13	901.945.412	2.131.561.487
5. Payables to employees	315		1.380.494.299	2.479.082.952
6. Short-term accrued expenses	316	V.16	33.952.093.635	33.963.222.811
7. Short-term deferred revenue	319	V.17	-	-
8. Other short-term payables	320	V.18	503.653.934	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		59.322.591.051	23.315.879.460
1. Long-term deferred revenue	337	V.17	7.045.058.617	12.302.171.031
2. Other long-term payables	338		1.294.500.000	-
3. Long-term loans and finance lease liabilities	339	V.19	52.162.665.121	12.163.555.036
4. Deferred income tax payables	342		(1.179.632.687)	(1.149.846.607)
D. OWNER'S EQUITY	400	V.20	705.784.477.858	703.954.214.831
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		29.594.844.864	27.764.581.837
- Retained earnings accumulated by the end of the previous period	420a		27.764.581.837	10.860.827.783
- Retained earnings of current period	420b		1.830.263.027	16.903.754.054
5. Non-controlling interest	429		-	-
TOTAL RESOURCE	440		809.998.807.079	776.160.013.876

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

CONSOLIDATED FINANCIAL STATEMENTS

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

CONSOLIDATED 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	10.205.569.586	11.627.361.240	13.108.262.464	29.897.847.261
2. Deductible items	02	VI.02	-	-	-	-
3. Net revenue from sale of goods and rendering of	10	VI.03	10.205.569.586	11.627.361.240	13.108.262.464	29.897.847.261
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	20		7.766.087.497	6.252.152.053	7.911.082.210	16.037.249.911
6. Gain/(loss) from disposal and liquidation of investment properties	21			-	-	-
7. Revenue from financial activities	22	VI.05	4.814.595.243	4.511.088.262	12.049.732.315	13.591.786.122
8. Financial expenses	23	VI.06	326.051.951	307.212.196	929.361.667	1.407.069.384
<i>In which: Interest expense</i>	24		<i>326.051.951</i>	<i>307.212.196</i>	<i>929.361.667</i>	<i>1.407.069.384</i>
9. Selling expenses	25	VI.07	1.648.158.634	573.264.420	2.958.878.789	2.268.393.972
10. Administrative expenses	26	VI.08	4.969.132.752	3.964.229.906	13.664.299.929	15.070.484.858
11. Profit or (loss) in joint ventures and associates	27	VI.09	12.115.725	-	(719.213.348)	(975.337.432)
12. Net profit from operating activities	30		5.649.455.128	5.918.533.793	1.689.060.792	9.907.750.387
13. Other income	31	VI.10	1.080.533.047	1.697.474.447	2.144.755.197	5.730.868.528
14. Other expense	32	VI.11	1.258.761.724	104.825.167	1.352.042.338	3.730.880.344
15. Other profit	40		(178.228.677)	1.592.649.280	792.712.859	1.999.988.184
16. Total profit before tax	50		5.471.226.451	7.511.183.073	2.481.773.651	11.907.738.571
17. Current business income tax expenses	51	VI.12	563.007.754	749.352.588	658.613.001	1.948.136.205
18. Deferred business income tax expenses	52	VI.13	37.710.647	14.179.514	(7.102.377)	(373.915.351)
19. Profit after tax	60		4.870.508.050	6.747.650.971	1.830.263.027	10.333.517.717
20. Profit after tax for the parent company	61		4.870.507.505	6.747.650.971	1.830.263.027	10.333.517.717
21. Profit after tax for non-controlling interests	62			-	-	-
22. Basic earnings per share	70	VI.14	74,50	103,21	27,99	158,05
23. Diluted earnings per share	71	VI.14	74,50	103,21	27,99	158,05

Prepared by

Chief Accountant

General Director

Le Thi Kim Loan

Nguyen Tien Dung

Nguyen Son Nam

 Ho Chi Minh City, dated Oct 2st, 2026

CNT GROUP CORPORATION

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

CONSOLIDATED FINANCIAL STATEMENTS

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

CONSOLIDATED 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	2.481.773.651	11.907.738.571
2. Adjustments for			
- Depreciation	02	2.110.718.726	2.144.842.707
- Provisions	03	(1.330.000.000)	(571.056.247)
- Gains/losses from unrealised foreign exchange	04	-	-
- Gains/losses from investing and financing activities	05	(9.724.637.693)	(14.078.596.751)
- Borrowing costs	06	929.361.667	1.407.069.384
- Other adjustments	07	-	975.337.432
3. Profit from operating activities before changes in working capital	08	(5.532.783.649)	1.785.335.096
- Increase/Decrease in receivables	09	(742.295.048)	93.370.946.445
- Increase/Decrease in inventory	10	(41.945.227.838)	(106.250.626.807)
- Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)	11	(7.284.274.341)	(70.456.206.743)
- 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	(1.891.224.069)	(27.100.166.217)
- Other receipts from operating activities	16	-	-
- Other expenses on operating activities	17	-	-
Net cash flows from operating activities	20	(56.605.395.381)	(107.200.179.177)
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	(299.500.000.000)	(150.100.000.000)
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24	161.500.000.000	191.400.000.000
5. Investments in other entities	25	-	(3.940.000.000)
6. Investment returns from other entities	26	740.000.000	-
7. Interest, dividends and profit received	27	9.131.751.037	7.092.392.497
Net cash flows from investing activities	30	(128.486.699.963)	44.318.312.867

CNT GROUP CORPORATION

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

CONSOLIDATED FINANCIAL STATEMENTS

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

CONSOLIDATED CASH FLOWS STATEMENT (continued)

Unit: VND

Items	Code	Current period	Previous period
III. Cash flows from financing activities			
1. Receipts from stocks issuing and captial contribution from equity owners	31	-	150.874.980.000
2. Payments for share returns and repurchases	32	-	(150.874.980.000)
3. Long-term and short-term borrowings received	33	44.155.994.119	80.029.777.000
4. Loan repayment	34	(3.598.737.699)	(82.251.720.000)
5. Finance lease principle paid	35	-	-
6. Dividends, profit paid to equity owners	36	(2.054.755)	24.592.392.497
<i>Net cash flows from financing activities</i>	40	40.555.201.665	22.370.449.497
Net cash flows within the period	50	(144.536.893.679)	(40.511.416.813)
Cash and cash equivalents at the beginning of year	60	160.814.856.172	303.136.723.666
Impact of foreign exchange fluctuation	61	-	-
Cash and cash equivalents at the end of year	70	16.277.962.493	262.625.306.853

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

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

NOTES TO THE CONSOLIDATED 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 September 2026 is 47 people (at the beginning of the year it was 50 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**6.1. List of consolidated subsidiaries:**

As of Sep 30. 2026, the Company has four (04) subsidiaries consolidated using the cost method, 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**CONSOLIDATED FINANCIAL STATEMENTS**

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

NOTES TO THE CONSOLIDATED 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%

6.2. List of consolidated joint ventures and associates:

As of Sep 30. 2026, the Company has the joint ventures and associates consolidated using the equity method, 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%
Bac Thang Long - Thang Dong Corporation Dap 3 Residential Group, Pho Yen Ward, Thai Nguyen province	Trading in construction materials and other installation equipment	136.000.000.000 VND	20%	20%

7. Statement on comparability of information on the consolidated 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 consolidated 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.

CNT GROUP CORPORATION

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

CONSOLIDATED FINANCIAL STATEMENTS

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

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, Circular No. 202/2014/TT-BTC dated December 22, 2014 and Circular No. 43/2026/TT-BTC dated April 20, 2026 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, issued by the Ministry of Finance.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. The consolidated 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. Basis for preparing consolidated financial statements**

Consolidated financial statements are prepared on an accrual basis (except for information related to cash flows).

The consolidated financial statements include the financial statements of the parent company and its subsidiaries. A subsidiary is an entity controlled by the parent company. Control exists when the parent company has the power to direct the financial and operating policies of an entity to obtain economic benefits from its activities. In evaluating control, the potential voting rights that are currently exercisable or may be converted are considered. The operating results of subsidiaries acquired or disposed of during the year are presented in the consolidated statement of profit or loss from the acquisition date or until the disposal date of the investment in the subsidiary.

If the accounting policies of a subsidiary differ from those applied by the parent company, the subsidiary's financial statements will be appropriately adjusted before consolidation.

Balances in the financial position statement of the companies within the same group, intercompany transactions, and unrealized internal profits arising from these transactions are eliminated when preparing consolidated financial statements. Unrealized losses arising from intercompany transactions are also eliminated unless the cost of the transaction cannot be recovered.

The minority interest represents the portion of the subsidiary's net assets and profits not held by the parent company's shareholders and is presented as a separate item in the consolidated statement of profit or loss and consolidated financial position statement. Minority interest includes the value of the minority shareholders' interests at the initial business combination date and their share of changes in equity since the business combination date. Losses attributable to the minority interest that exceed their share of the subsidiary's equity are allocated to the Company's equity unless the minority shareholders have an obligation and the ability to compensate for the loss.

Goodwill (or gain from a bargain purchase) arising from the acquisition of subsidiaries represents the difference between the cost of the investment and the fair value of the identifiable net assets of the subsidiaries at the acquisition date. Goodwill is amortised on a straight-line basis over its estimated useful life, not exceeding 10 years. The Company periodically assesses goodwill for impairment, and if there is evidence that the impairment loss exceeds the annual amortisation amount, the excess impairment is recognised immediately in the period in which it arises.

2. 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.

CNT GROUP CORPORATION

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

CONSOLIDATED FINANCIAL STATEMENTS

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

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.

3. 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.

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.

4. 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.

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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 consolidated 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

Equity investment in other entities is an investment made by the Company in the equity instruments of those entities, without having control, joint control, or significant influence over the investee. The investments are stated at original cost including purchase price and costs directly attributable to the investment.

Regarding the investments the Company holds in a long time (not trading securities) and no significant influences over the investees, provision for loss will be made as follows:

+ Investments in listed equity or securities measured at fair value with reliably determinable fair values, the provision is recognized based on the market value of the securities.

+ If it is impossible to determine the investments' fair value at the reporting date, the provision will be made on the basis the loss that investee suffers. Basis for making provision for loss of investments in other entities is the consolidated financial statements of the investee (if it is a parent company) or the financial statements of the investee (if it is an independent entity without subsidiaries).

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5. 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.

6. 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 the 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.

7. 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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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.

8. 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

9. 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.

10. 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 CONSOLIDATED FINANCIAL STATEMENTS (continued)

11. 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 consolidated 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.

12. 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.

13. 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.

14. 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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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.

15. 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.

16. 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.

17. 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.

18. 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 CONSOLIDATED 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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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.

19. 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.

20. 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....

21. 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...).

22. 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.

23. 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.

24. 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.

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

	Ending balance VND	Beginning balance VND
Cash on hand	1.732.661.139	3.299.922.215
Cash at bank	3.745.301.354	3.014.933.957
Cash equivalents (The deposits with period not exceed 3 months)	10.800.000.000	154.500.000.000
Total	16.277.962.493	160.814.856.172

2. 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)
Vu Thieu Import-Export Trading and Service Co., Ltd.	6.348.923.336	(6.348.923.336)	6.348.923.336	(6.348.923.336)
Other customers	113.323.925.714	(105.577.950.260)	114.015.445.508	(105.577.950.260)
Total	230.435.450.304	(222.689.474.850)	231.126.970.098	(222.689.474.850)

Unit: VND

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Unit: VND

3. Short-term advances to suppliers

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
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	17,178,450.142	(4,562,773.214)	7,293,036.907	(5,892,773.214)
Total	25,658,743.154	(9,715,458.724)	23,245,722.417	(11,045,458.724)

4. Other receivables

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
a) Short-term				
Advances	5,617,948.960	(3,233,147.195)	7,661,468.304	(3,233,147.195)
Other receivables	4,317,177.976	(2,120,487.995)	6,306,979.764	(2,120,487.995)
	1,300,770.984	(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	-
Other receivables	576,650.000	-	2,633,251.251	-
	-	-	-	-
Total	6,194,598.960	(3,233,147.195)	10,294,719.555	(3,233,147.195)

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5. Bad debts	Ending balance		Beginning balance		Unit: VND
	Cost	Recoverable amount	Cost	Recoverable amount	
Total amount of Receivables/debts that are past due or are not past due but doubtful					
Tra My Trading Company Limited	22.747.360.234	-	22.747.360.234	-	(22.747.360.234)
Xuan Giang Company Limited	68.945.492.374	-	68.945.492.374	-	(68.945.492.374)
A Viet Trading Company Limited	19.069.748.646	-	19.069.748.646	-	(19.069.748.646)
Asia Industrial Construction Company Limited	11.463.757.598	-	11.463.757.598	-	(11.463.757.598)
Saigon Petroleum Investment and Construction JSC	11.900.033.539	-	11.900.033.539	-	(11.900.033.539)
Xuan Mai Southern Concrete Joint Stock Company	10.773.260.909	-	10.773.260.909	-	(10.773.260.909)
Vu Thieu Import-Export Trading and Service Co., Ltd	6.348.923.336	-	6.348.923.336	-	(6.348.923.336)
Other receivables	87.389.504.133	3.000.000.000	88.719.504.133	3.000.000.000	(85.719.504.133)
Total	238.638.080.769	3.000.000.000	239.968.080.769	3.000.000.000	(236.968.080.769)

6. Inventories	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Work in process	465.609.444.269	-	425.576.374.613	-
Ha Tien New Urban Area Project	41.861.499.000	-	42.151.241.831	-
Commercial Apartment Project on Huynh Tan Phat Street (Quy Nhon)	81.006.092.747	-	43.729.452.860	-
Southwest of Long Van Bridge Urban Area Project (1)	240.428.088.245	-	238.271.098.000	-
Tra Duoc Stone Quarry Project	824.182.739	-	-	-
Land purchase costs for project implementation (2)	101.489.581.538	-	101.424.581.922	-
Merchandise	26.261.231.681	-	24.349.073.499	-
Merchandise	281.842.937	-	281.842.937	-
Real estate inventory (3)	25.979.388.744	-	24.067.230.562	-
Total cost of inventories	491.870.675.950	-	449.925.448.112	-

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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.

(2) This represents the land use rights value of Land Parcel No. 900, Map Sheet No. 34, located in Binh Chieu Ward, Thu Duc City, with an area of 3.295,7 m2, acquired from Mr. Tran Cong Quy (a related party). As at the date of these financial statements, the Company is in the process of submitting the application for investment policy approval.

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

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

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

a) Short-term

Rent cost

Other expense

b) Long-term

Selling expenses of the Ha Tien land project

Office repair expense

Other expense

Total

	Beginning balance	
	Ending balance	VND
	472.391.337	217.894.862
	83.333.333	-
	389.058.004	217.894.862
	1.801.698.596	3.775.966.302
	1.646.064.308	3.506.967.075
	-	119.002.980
	155.634.288	149.996.247
	2.274.089.933	3.993.861.164

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

					Unit: VND
8. Increase and decrease in tangible fixed assets					
Item	Buildings	Machine, equipments	Transportation equipments	Office equipments	Total
Cost of tangible fixed assets					
Beginning balance	19.636.009.308	2.192.332.059	7.391.836.103	1.008.600.994	30.228.778.464
Increases	126.000.000	-	-	-	126.000.000
- <i>Purchase in the period</i>	126.000.000	-	-	-	126.000.000
Decreases	126.000.000	-	-	-	126.000.000
- <i>Liquidating, disposing</i>	126.000.000	-	-	-	126.000.000
Ending balance	19.636.009.308	2.192.332.059	7.391.836.103	1.008.600.994	30.228.778.464
Accumulated depreciation					
Beginning balance	16.098.615.708	1.708.356.285	5.042.307.761	629.301.284	23.478.581.038
Increases	542.665.987	193.438.541	372.379.581	72.601.722	1.181.085.831
- <i>Depreciation within period</i>	542.665.987	193.438.541	372.379.581	72.601.722	1.181.085.831
Decreases	-	-	-	-	-
- <i>Liquidating, disposing</i>	-	-	-	-	-
Ending balance	16.641.281.695	1.901.794.826	5.414.687.342	701.903.006	24.659.666.869
Net book value of tangible fixed assets					
Beginning balance	3.537.393.600	483.975.774	2.349.528.342	379.299.710	6.750.197.426
Ending balance	2.994.727.613	290.537.233	1.977.148.761	306.697.988	5.569.111.595
				Ending balance	Beginning balance
- 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 CONSOLIDATED 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

10. 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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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

11. Financial investments

a) Investments held to maturity

	Ending balance		
	Cost	Recoverable amount	Provision
- Short-term	201.736.820.553	201.736.820.553	-
+ The periodic bank deposits with a term of over 3 months to 12 months	198.500.000.000	198.500.000.000	-
+ Estimated deposit interest under the contract	3.236.820.553	3.236.820.553	-
- Long-term	200.000.000	-	(200.000.000)
+ Lending	200.000.000	-	(200.000.000)
Total	201.936.820.553	201.736.820.553	(200.000.000)

b) Investments in associates, joint ventures

Objects	Ending balance		
	Ownership Percentage	Cost	Value under equity method
+ Bac Thang Long - Thanh Dong Corporation (1)	20,00%	27.200.000.000	31.883.961.295
+ TMT Saigon Investment and Trading Joint Stock Company (2)	30,60%	4.824.000.000	3.048.304.800
+ Southern Civil and Industrial Construction Joint Stock Company	33,33%	1.000.000.000	-
Total		33.024.000.000	34.932.266.095

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

Unit: VND

	Beginning balance		
	Cost	Recoverable amount	Provision
	62.368.720.549	62.368.720.549	-
	60.500.000.000	60.500.000.000	-
	1.868.720.549	1.868.720.549	
	200.000.000	-	(200.000.000)
	200.000.000	-	(200.000.000)
	62.568.720.549	62.368.720.549	(200.000.000)

	Beginning balance		
	Ownership Percentage	Cost	Value under equity method
	20,00%	27.940.000.000	33.492.120.188
	30,60%	4.824.000.000	2.899.359.255
	33,33%	1.000.000.000	-
		33.764.000.000	36.391.479.443

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

c) Investments in other entities

Objects	Ending balance			Beginning balance		
	Ownership Percentage	Cost	Provision	Fair value (*)	Ownershi p Percentage	Cost
+ 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.

(1) Bac Thang Long - Thanh Dong Corporation ("Bac Thang Long - Thanh Dong") was established under the Enterprise Registration Certificate No. 4601497344, first registered on December 18, 2017, issued by the Department of Planning and Investment of Thai Nguyen Province, with the 6th amendment registered on August 22, 2022. Its main business activity is real estate trading. The ownership percentage is 20%. As at the date of these financial statements, Bac Thang Long - Thanh Dong continues to operate as a going concern.

(2) 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 financial statements, Sai Gon TMT continues to operate as a going concern.

(*) At the reporting date, the Company has not determined fair value of these investments for disclosure in the separate financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair value of these investments may differ from their book value.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

12. Deferred income tax assets

Business income tax rate used for determining deferred income tax assets

- *Accrued expenses, provisions and differences in fixed asset depreciation.*

- *Temporary collected amount from real estate business activities*

Deferred income tax assets related to deductible temporary differences

- *Accrued expenses, provisions and differences in fixed asset depreciation.*

- *Temporary collected amount from real estate business activities*

Deferred income tax assets

Ending balance	Beginning balance
VND	VND
	20%
	1%
108.768.802	78.881.381
70.450.586	123.021.710
179.219.388	201.903.091

13. Taxes and payables/receivable to the State Budget

Unit: VND

	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	661.500	1.910.951.332	658.613.001	1.891.224.069	661.500	678.340.264
Personal income tax	7.872.800	96.506.000	576.039.014	520.654.514	7.872.800	151.890.500
Property tax and land rental			103.662.724	103.662.724	-	-
Source tax			21.700.000			21.700.000
Other fees, duties and obligations	-	-	523.739.760	511.339.760	-	12.400.000
Total	788.304.994	2.131.561.487	1.976.212.010	3.227.528.085	788.304.994	901.945.412

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

14. Trade payables	Ending balance		Beginning balance	
	Amount	Ability to pay liabilities	Amount	Ability to pay liabilities
Vietnam Paper Corporation		-	522.633.497	522.633.497
An Phuoc Company Limited	220.579.772	220.579.772	220.579.772	220.579.772
Viet Hung Consulting Co., Ltd.	415.012.182	415.012.182	-	-
Other suppliers	194.411.457	194.411.457	250.886.507	250.886.507
Total	830.003.411	830.003.411	994.099.776	994.099.776

15. Advances from customers	Ending balance	Beginning balance
	VND	VND
Customers buying land in Ha Tien	3.327.788.323	4.917.210.373
Other customers	1.193.000	1.193.000
Total	3.328.981.323	4.918.403.373

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	503.653.934	965.074.610
Deposits, collateral received	462.556.740	757.500.000
Others payables	41.097.194	207.574.610
b) Long-term	1.294.500.000	-
Deposits, collateral received	1.294.500.000	-
Total	1.798.153.934	965.074.610

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

19. Loans and finance lease liabilities	Beginning balance		In period		Ending balance	
	Amount	Ability to pay liabilities	Increase	Decrease	Amount	Ability to pay liabilities
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	-
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	-	-
Current portion of long-term loan	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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NOTES TO THE CONSOLIDATED 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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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

20. Owner's equity

Unit: VND

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	171.794.364.783	697.109.017.777
Profit/(loss) in the year				16.903.754.054	16.903.754.054
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	27.764.581.837	703.954.214.831
Beginning balance of the current year	654.802.830.000	(1.012.784.684)	22.399.587.678	27.764.581.837	703.954.214.831
Profit/(loss) in the period				1.830.263.027	1.830.263.027
Ending balance of the current period	654.802.830.000	(1.012.784.684)	22.399.587.678	29.594.844.864	705.784.477.858

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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NOTES TO THE CONSOLIDATED 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	1.481.478.812
- From 1 year to 5 years	5.518.453.171	5.771.938.429
- Over 5 years	1.660.416.670	1.760.041.670
Total	9.000.948.653	9.013.458.911

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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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED 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	10.205.569.586	11.627.361.240	13.108.262.464	29.897.847.261
Revenue from stone quarrying	-	6.000.048.000	-	6.000.048.000
Revenue from rendering of services	1.647.855.066	1.439.366.052	4.550.547.944	4.196.943.852
Revenue from investment property	8.557.714.520	4.187.947.188	8.557.714.520	19.700.855.409
2. Deductible items	-	-	-	-
3. Net revenue from sale of goods and rendering of services	10.205.569.586	11.627.361.240	13.108.262.464	29.897.847.261
Net revenue from stone quarrying	-	6.000.048.000	-	6.000.048.000
Net revenue from rendering of services	1.647.855.066	1.439.366.052	4.550.547.944	4.196.943.852
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	4.134.272.658	4.511.088.262	10.499.851.041	13.396.901.625
Interest on late payment	680.322.585	-	1.549.881.274	-
Dividends, profit distributed	-	-	-	194.884.497
Total	4.814.595.243	4.511.088.262	12.049.732.315	13.591.786.122
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 entities	-	-	-	-
Total	326.051.951	307.212.196	929.361.667	1.407.069.384

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7. Selling expenses	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Labour cost	471.481.144	260.575.080	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	573.264.420	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	3.365.375.506	3.253.941.443	10.416.095.539	9.266.605.866
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)
Expenses from external services and other expenses by cash	1.457.840.163	1.952.916.956	4.160.616.541	5.933.901.610
Total	4.969.132.752	3.964.229.906	13.664.299.929	15.070.484.858
9. Profit or (loss) in joint ventures and associates	Quarter 3 2026 VND	Quarter 3 2025 VND	Current period VND	Previous period VND
Profit/(loss) in Bac Thang Long - Thanh Dong Corporation	-	-	(868.158.893)	(29.191.721)
Profit/(loss) in other associates	12.115.725	-	148.945.545	(946.145.711)
Total	12.115.725	-	(719.213.348)	(975.337.432)
10. 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	3.756.454.942
Other income	458.986	1.697.474.447	6.769.286	1.754.413.586
Total	1.080.533.047	1.697.474.447	2.144.755.197	5.730.868.528
11. 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	1.422.580.424
Compensation for breach of contract	-	(90.909.091)	-	1.842.804.533
Administrative penalty	-	-	524.557	-
Other expense	133.479.000	195.734.258	170.235.057	465.495.387
Total	1.258.761.724	104.825.167	1.352.042.338	3.730.880.344

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**12. 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
1. Total profit before tax	2.481.773.651	11.907.738.571
- Income (loss) from land business activities in Ha Tien	(9.066.727.138)	418.130.039
- Income (loss) from other business activities	11.548.500.789	11.489.608.532
2. Adjustments for	918.522.186	2.883.163.640
- Increases	918.522.186	2.883.163.640
- Decreases	-	-
3. Total taxable income	3.568.707.357	14.790.902.211
- Taxable income (loss) from real estate business activities	(9.066.727.138)	418.130.039
- Taxable income (loss) from ordinary business activities	12.635.434.495	14.372.772.172
4. Loss moved from previous years	(12.786.353)	(4.975.677.585)
5. Total taxable income after moving loss	3.555.921.004	9.815.224.626
- Taxable income (loss) from real estate business activities	(9.066.727.138)	418.130.039
- Taxable income (loss) from ordinary business activities	12.622.648.142	9.397.094.587
Business income tax rate	20%	20%
Current business income tax expenses	711.184.202	1.963.044.925
Provisional tax of 1% on real estate revenue	(52.571.201)	(14.908.720)
6. Business income tax payable of period	658.613.001	1.948.136.205
13. Deferred business income tax expenses	Current period VND	Previous period VND
- Deferred tax expenses arising from taxable temporary differences	(7.102.377)	(373.915.351)
Total Deferred business income tax expenses	(7.102.377)	(373.915.351)
14. Basic and diluted earnings per share	Current period VND	Previous period VND
Profit after tax	1.830.263.027	10.333.517.717
Adjustment to accounting profits to determine profit or loss attributable to ordinary equity holders of the Company		
- Increases		
- Decreases		
Profit attributable to ordinary equity holders of the Company	1.830.263.027	10.333.517.717
Weighted average of issued ordinary shares	65.380.283	65.380.283
Basic earnings per Share	27,99	158,05
Diluted earnings per share	27,99	158,05

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NOTES TO THE CONSOLIDATED 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
Southern Civil and Industrial Construction Joint Stock Company	Associated company
TMT Saigon Investment and Trading Joint Stock Company	Associated company
Bac Thang Long - Thanh Dong Corporation	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	642.576.395	577.914.855
Mr. Tran Cong Quy	Vice Chairman of the BOD	Salary and bonus	593.430.850	533.407.000
Mr. Nguyen Huy Hoang	Member of the BOD	Remuneration	33.000.000	60.300.000
Mr. Nguyen Son Nam	General Director	Salary and bonus	601.940.526	545.450.514
Mr. Le Viet Nam	Vice General Director	Salary and bonus	498.610.916	471.413.602
Mr. Nguyen Tien Dung	Chief accountant	Salary and bonus	245.547.909	225.956.071
Total			2.615.106.596	2.414.442.042

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NOTES TO THE CONSOLIDATED 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	Value of transaction (VND)	
			Current period	Previous period
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 30/06/2026, payments which have not been made with related parties are as follows:

Related parties	Relation	Transaction	Value of receivables/(payables) (VND)	
			30/09/2026	01/01/2026
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 CONSOLIDATED 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	-	4,550,547.944	8,557,714.520	13,108,262.464
Cost of goods sold	-	4,279,472.096	917,708.158	5,197,180.254
Gross profit	-	271,075.848	7,640,006.362	7,911,082.210
Previous period				
Net revenue	6,000,048.000	4,196,943.852	19,700,855.409	29,897,847.261
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	1,456,203.822	12,599,562.910	16,037,249.911

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	16,277,962.493	-	160,814,856.172	-
Investments held to maturity	201,936,820.553	(200,000.000)	62,568,720.549	(200,000.000)
Trade receivable	230,435,450.304	(222,689,474.850)	231,126,970.098	(222,689,474.850)
Advances to suppliers	25,658,743.154	(9,715,458.724)	23,245,722.417	(11,045,458.724)
Other receivable	6,194,598.960	(3,233,147.195)	10,294,719.555	(3,233,147.195)
Financial assets available for sale	2,241,310.000	(853,210.000)	2,241,310.000	(853,210.000)
Total	482,744,885.464	(236,691,290.769)	490,292,298.791	(238,021,290.769)

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

Financial liabilities	Book value	
	Ending balance	Beginning balance
Loans and debts	55.689.453.456	15.132.197.036
Trade payable	830.003.411	994.099.776
Advances from customers	3.328.981.323	4.918.403.373
Accrued expenses	33.952.093.635	33.963.222.811
Other payable	1.798.153.934	965.074.610
Total	95.598.685.759	55.972.997.606

The Company has not determined the fair value of financial assets and financial liabilities as at the end of the financial year due No. 210/2009/TT-BTC circular issued by the Ministry of Finance dated 06 November 2009 as well as the current regulations do not provide specific guidance on determining the fair value of financial assets and financial liabilities. Circular No. 210/2009/TT-BTC requirements applicable Financial Reporting Standards International presentation of financial statements and disclosures for financial instruments but not provide guidance for the equivalent assessment and recognition of financial instruments, including the application of fair value in line with the financial reporting Standards International.

4. Collateral

The Company has mortgaged assets to guarantee the loan of banks (see Notes to the consolidated financial statements No. V.06, V.08 and V.19). At 30/06/2026 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 CONSOLIDATED 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	42.141.520.638	53.457.165.121	95.598.685.759
Loans and debts	3.526.788.335	52.162.665.121	55.689.453.456
Trade payable	830.003.411	-	830.003.411
Advances from customers	3.328.981.323	-	3.328.981.323
Accrued expenses	33.952.093.635	-	33.952.093.635
Other payable	503.653.934	1.294.500.000	1.798.153.934
Beginning balance	43.809.442.570	12.163.555.036	55.972.997.606
Loans and debts	2.968.642.000	12.163.555.036	15.132.197.036
Trade payable	994.099.776	-	994.099.776
Advances from customers	4.918.403.373	-	4.918.403.373
Accrued expenses	33.963.222.811	-	33.963.222.811
Other payable	965.074.610	-	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 CONSOLIDATED 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.

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:

Consolidated Financial Position Statement	Beginning balance (As reclassified)	Beginning balance (As reported)	Unit: VND Difference
Short-term investments held to maturity	62.368.720.549	60.500.000.000	1.868.720.549
Other short-term receivables	7.661.468.304	9.530.188.853	(1.868.720.549)
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 short-term payables	965.074.610	1.005.877.680	(40.803.070)
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 CONSOLIDATED FINANCIAL STATEMENTS (continued)

Consolidated Financial Position Statement	Beginning balance (As reclassified)	Beginning balance (As reported)	Unit: VND Difference
Tangible fixed assets	6.750.197.426	30.499.346.954	(23.749.149.528)
- Cost	30.228.778.464	55.420.513.317	(25.191.734.853)
- Accumulated depreciation	(23.478.581.038)	(24.921.166.363)	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)
Consolidated Income Statement	Previous period (As reclassified)	Previous period (As reported)	Difference
Selling expenses	2.268.393.972	1.489.886.882	778.507.090
Administrative expenses	15.070.484.858	15.848.991.948	(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 consolidated 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