ILA JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 131./2026/CBTT

Ho Chi Minh City, October 27, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, ILA Joint Stock Company shall disclose the separate financial statements (FS) of the parent company for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: ILA Joint Stock Company

Stock code: ILA

Address: 49 Street No. 5, An Phu An Khanh Urban Area, Binh Trung Ward, Ho Chi Minh City, Vietnam.

Contact phone/Tel: 0782 168 168 Fax:

Email: info@ilagroup.com.vn Website: ilagroup.com.vn

Disclosure information content:

- Financial statements for the third quarter of 2026

☐ Separate financial statements (TCNY has no subsidiaries and the superior accounting unit has affiliated units);

☒ Consolidated financial statements (TCNY has subsidiaries);

☐ General financial statements (TCNY has an affiliated accounting unit that organizes its own accounting apparatus).

- Cases requiring an explanation of the cause:

+ The audit organization issued an opinion other than an unqualified opinion on the financial statements (for the audited financial statements in 2026):

Yes ☐ No ☒

Written explanation in case of accrual:

Yes ☐ No ☒

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2026):

Yes ☐ No ☒

Written explanation in case of accrual:

Yes ☐ No ☒

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

Yes ☒ No ☐

Written explanation in case of accrual:

Yes ☒ No ☐

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

Yes ☒ No ☐

Written explanation in case of accrual:

Yes ☒ No ☐

This information was published on the company's website on: October 27, 2026 at the link: http://ilagroup.com.vn/co-dong/danh-muc/bao-cao-tai-chinh-16.html. We hereby commit that the information published above is true and we are fully responsible before the law for the content of the published information.

Attached documents:
- Separate financial statements for the third quarter of 2026
- Explanatory document No. 132../2026/ILA-CV.GT

Organizational representative
Legal representative/UQCBTT person
(Sign, full name, position, seal)

CÔNG TY CỔ PHẦN ILA

Digitally signed by CÔNG TY CỔ PHẦN ILA
DN: C=VN, CN=CÔNG TY CỔ PHẦN ILA, L=TPHCM, UID=MST:0312933227, E=INFO@TRTGROUP.COM.VN
Reason: I am the author of this document
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Foxit PDF Reader Version: 2026.1.0

Hoang Nhu Hue

SEPARATE FINANCIAL STATEMENTS

For the period ended September 30, 2026

ILA JOINT STOCK COMPANY

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ILA JOINT STOCK COMPANY

REPORT OF THE BOARD OF DIRECTORS

For the period ended September 30, 2026

The General Director respectfully submits this report together with the financial statements for the accounting period ended Jun 30, 2026 of ILA Joint Stock Company.

1. General information about the company

Establishment

TRT Joint Stock Company was established and operates under Business Registration Certificate No. 0312933227 issued by the Department of Planning and Investment of Ho Chi Minh City, first registered on September 18, 2014.

TRT Joint Stock Company rename to ILA Joint Stock Company (hereinafter referred to as the Company) in accordance with the Resolution of The Board of Directors No. 04/2018/NQ-HĐQT dated March 1, 2018 and the sixth amended Enterprise Registration Certificate dated March 12, 2018.

ILA Joint Stock Company amended its Enterprise Registration Certificate for the 19th on August 06, 2026 to change charter capital.

Structure of ownership: Joint Stock Comany.

Principal activities

- Wholesale of metals and metal ores;
- Wholesale of other construction materials and installation equipment;

Headquarters: 49 Street No. 5, An Phu An Khanh Urban Area, Binh Trung Ward, Ho Chi Minh City, Vietnam

Trading Office: 101/14 Street No. 11, Quarter 34, Thu Duc Ward, Ho Chi Minh City, Vietnam

2. Financial position and results of operation

The Company's financial position and results of operation in the year are presented in the attached separate financial statements.

3. Board of Members, Audit Committee, Director General and Chief Accountant

Board of Members, Audit Committee and General Director during the period and up to the date of the separate financial statements include:

Board of Members

Mr. Vo Xuan Phong	Chairman of the board
Mr. Le Nhat Nguyen	Member
Mr. Le Anh Thong	Member
Mr. Nguyen Viet Hoang Dung	Independent Member (Appointment on July 01, 2026)
Ms. Ho Cam Thy	Member (Appointment on July 01, 2026)
Mr. Tran Minh Chuong	Member (Removed on July 01, 2026)
Mr. Nguyen Minh Trieu	Independent Member (Removed on July 01, 2026)

Audit Committee

Mr. Nguyen Viet Hoang Dung	Chairman (Appointment on July 01, 2026)
Mr. Le Nhat Nguyen	Member (Appointment on July 01, 2026)
Mr. Nguyen Minh Trieu	Chairman (Removed on July 01, 2026)
Mr. Vo Xuan Cuong	Member (Removed on July 01, 2026)

3. Board of Members, Audit Committee, Director General and Chief Accountant

Director general and Chief Accountant

Ms. Hoang Nhu Hue	Director general
Mr. Nguyen Van Phuc	Chief Accountant (Appointment on April 23, 2026)
Mr. Hoang Minh Khanh	Chief Accountant (Removed on April 10, 2026)

The legal representative of the Company during the period and up to the date of the separate financial statements is as follows:

Ms. Hoang Nhu Hue - Director general

4. Commitment of the Director General

The Director general of the Company is responsible for the preparation of the financial statements which give a true and fair view of the financial position of the Company as of September 30, 2026 as well as its results of operation and cash flows for the year then ended. In order to prepare these financial statements, the Director has considered and complied with the following matters:

- Selected appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- The financial statements of the Company are prepared on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Director general is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements are prepared in compliance with the accounting policies stated in the Notes to the Financial Statements. The Director general is also responsible for safeguarding the assets of the Company and thus taking reasonable steps for the prevention and detection of fraud and other irregularities.

5. Approval of the Financial Statements

In the opinion of the Board of Management, the financial statements consisting of Financial Statement Report as at September 30, 2026. Income Statement, Cash Flow Statement and Notes to the Financial Statements enclosed with this report give a true and fair view of the financial position of the Company as well as its operating results and cash flows for the fiscal year ended September 30, 2026.

The financial statements are prepared in compliance with Vietnamese Accounting Standards and the Vietnamese Accounting System.

CÔNG TY CỔ PHẦN ILA

Hoang Nhu Hue
Director General

Ho Chi Minh City, Vietnam
October 26, 2026

FINANCIAL STATEMENT REPORT

As of September 30, 2026

Unit: VND

ASSETS	Code	Notes	Sep 30, 2026	Jan. 01, 2026
A. CURRENT ASSETS	**100**		**16.276.368.472**	**12.690.161.767**
I. Cash and cash equivalents	**110**	**V.1**	**6.658.390**	**34.632.654**
1. Cash	111		6.658.390	34.632.654
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**15.408.600.000**	**-**
1. Trading Securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Investments held to maturity	123	V.3	15.408.600.000	-
4. Provision for investments held to maturity	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments	126		-	-
III. Short-term accounts receivable	**130**		**715.745.618**	**12.598.508.836**
1. Short-term trade receivables	131	V.4	185.578.484	513.224.179
2. Short-term prepayments to suppliers	132	V.5	104.000.000	332.784.657
3. Intercompany receivables	133		-	-
4. Construction contract-in-progress receivables	134		-	-
5. Other short-term receivables	135	V.6	731.167.134	11.856.500.000
6. Provision for doubtful debts	136	V.4,5	(305.000.000)	(104.000.000)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	**V.7**	**64.095.673**	**-**
1. Inventories	141		64.095.673	-
2. Provision for decline in value of inventories	149		-	-
V. Short-term biological assets	**150**		-	-
1. Livestock raised for short-term, one-time production	151		-	-
2. Seasonal or short-term crops	152		-	-
3. Provision for short-term biological asset losses	153		-	-
VI. Other current assets	**160**		**81.268.791**	**57.020.277**
1. Short-term prepayments	161		9.027.010	-
2. Deductible VAT	162		15.321.665	100.161
3. Taxes and other receivables from the State Budget	163	V.11b	56.920.116	56.920.116
4. Repurchase and sale of Government's bonds	164		-	-
5. Other current assets	165		-	-

FINANCIAL STATEMENT REPORT

As of September 30, 2026

Unit: VND

ASSETS	Code	Notes	Sep 30, 2026	Jan. 01, 2026
B. LONG-TERM ASSETS	**200**		**166.141.671.570**	**170.883.788.547**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital from sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for doubtful long-term receivables	216		-	-
II. Fixed assets	**220**	**V.8**	**118.916.692**	-
1. Tangible fixed assets	221		118.916.692	-
- Cost	*222*		*131.501.248*	-
- Accumulated depreciation	*223*		*(12.584.556)*	-
2. Finance lease assets	224		-	-
- Cost	*225*		-	-
- Accumulated depreciation	*226*		-	-
3. Intangible fixed assets	227		-	-
- Cost	*228*		-	-
- Accumulated depreciation	*229*		-	-
III. Long-term biological assets	**230**		-	-
1. Livestock for recurring production	231		-	-
a) Livestock for recurring production not yet at the mature stage	232		-	-
b) Livestock for recurring production at the mature stage	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Livestock for one-time long-term production	236		-	-
3. Seasonal crops or crops for one-time long-term production	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Non-current assets in progress	**240**		-	-
1. Works in progress	241		-	-
2. Capital construction in progress	242		-	-
V. Long-term financial investments	**250**		-	-
1. Investments in subsidiaries	251		-	-
2. Investments in associates, joint-ventures	252		-	-

FINANCIAL STATEMENT REPORT

As of September 30, 2026

Unit: VND

ASSETS	Code	Notes	Sep 30, 2026	Jan. 01, 2026
VI. Long-term financial investments	**260**	**V.2**	**166.022.754.878**	**170.883.788.547**
1. Investments in subsidiaries	261		186.250.000.000	186.250.000.000
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
4. Provision for long-term financial investments	264		(20.227.245.122)	(15.366.211.453)
5. Held-to-maturity investments	265		-	-
6. Provision for held-to-maturity investments	266		-	-
VII. Other long-term assets	**270**		-	-
1. Long-term prepaid expenses	271		-	-
2. Deferred income tax assets	272		-	-
3. Long-term equipment, materials, and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**182.418.040.042**	**183.573.950.314**

RESOURCES	Code	Notes	Sep 30, 2026	Jan. 01, 2026
C. LIABILITIES	**300**		**5.125.429.104**	**1.350.806.986**
I. Current liabilities	**310**		**5.125.429.104**	**1.350.806.986**
1. Short-term payables to suppliers	311	V.9	132.211.659	273.751.280
2. Short-term advances from customers	312		-	-
3. Dividends and profit payable	313		-	-
4. Taxes and other payables to the State (short-term)	314	V.11a	21.006.669	2.837.375
5. Payables to employees	315		45.094.788	67.764.123
6. Short-term accrued expenses	316		65.097.068	-
7. Short-term intercompany payables	317		-	-
8. Short-term payables under construction contract progress	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320		36.018.920	6.454.208
11. Short-term borrowings and finance lease liabilities	321	V.12	4.826.000.000	1.000.000.000
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilization fund	324		-	-
15. Government bond repurchase agreements	325		-	-

FINANCIAL STATEMENT REPORT

As of September 30, 2026

Unit: VND

RESOURCES	Code	Notes	Sep 30, 2026	Jan. 01, 2026
II. Non-current liabilities	**330**		-	-
1. Long-term payables to suppliers	331		-	-
2. Long-term advances from customers	332		-	-
3. Taxes and other payables to the State (long-term)	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intercompany payables related to business capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D. OWNERS' EQUITY	**400**		**177.292.610.938**	**182.223.143.328**
I. Owners' equity	**410**	**V.13**	**177.292.610.938**	**182.223.143.328**
1. Owners' contributed capital	411		196.414.310.000	196.414.310.000
- Ordinary shares with voting rights	*411a*		*196.414.310.000*	*196.414.310.000*
- Preferred shares	*411b*		-	-
2. Share premium	412		-	-
3. Convertible bond options	413		-	-
4. Other equity of owners	414		-	-
5. Treasury shares	415		-	-
6. Revaluation surplus	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Other funds belonging to equity	419		-	-
10. Undistributed earnings after tax	420		(19.121.699.062)	(14.191.166.672)
- Accumulated undistributed earnings up to the end of the previous period	*420a*		*(14.191.166.672)*	*963.966.414*
- Undistributed earnings of the current period	*420b*		*(4.930.532.390)*	*(15.155.133.086)*
TOTAL RESOURCES	**440**		**182.418.040.042**	**183.573.950.314**

Nguyen Van Phuc
Chief Accountant / Preparer

Hoang Nhu Hue
Director General

Ho Chi Minh City, Vietnam
October 26, 2026

STATEMENT OF PROFIT AND LOSS

For the period ended September 30, 2026

Unit: VND

ITEMS	Code	Notes	Quarter III of Year 2026	Quarter III of Year 2025	Accumulated from the beginning of the year to the end of this quarter this year	Accumulated from the beginning of the year to the end of this quarter last year
1. Revenue from sales and provision of services	01	VI.1	533.645.298	-	4.386.917.483	5.639.265.090
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and provision of services	10		533.645.298	-	4.386.917.483	5.639.265.090
4. Cost of goods sold	11	VI.2	462.263.458	-	4.166.882.542	5.093.469.232
5. Gross profit from sales and provision of services (20 = 10 -11)	**20**		**71.381.840**	**-**	**220.034.941**	**545.795.858**
					-	-
6. Profit/Loss from sale and liquidation of investment property	21		-	-	-	-
7. Financial income	22	VI.3	390.669.261	2.514	873.928.777	28.620
8. Financial expenses	23	VI.4	75.085.905	736.674.575	5.017.172.469	936.035.238
Including: Interest expenses	*24*		*75.085.905*	-	*156.138.800*	-
9. Selling expenses	25		-	-	-	-
10. General and administrative expenses	26	VI.5	222.363.791	51.456.500	1.002.130.553	516.258.242
11. Net profit from operating activities 30 = 20 +21 + 22 - (23 + 25 + 26)	**30**		**164.601.405**	**(788.128.561)**	**(4.925.339.304)**	**(906.469.002)**
						-
12. Other income	31		-	-	2	16.000.242
13. Other expenses	32		340.622	38.909.991	5.193.088	176.279.822
14. Other profit (40 = 31 - 32)	**40**		**(340.622)**	**(38.909.991)**	**(5.193.086)**	**(160.279.580)**

The notes to the financial statements form an integral part of this report.

STATEMENT OF PROFIT AND LOSS

For the period ended September 30, 2026

Unit: VND

ITEMS	Code	Notes	Quarter III of Year 2026	Quarter III of Year 2025	Accumulated from the beginning of the year to the end of this quarter this year	Accumulated from the beginning of the year to the end of this quarter last year
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**164.260.783**	**(827.038.552)**	**(4.930.532.390)**	**(1.066.748.582)**
16. Current corporate income tax expense	51	VI.7	-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 -52)	**60**		**164.260.783**	**(827.038.552)**	**(4.930.532.390)**	**(1.066.748.582)**

Nguyen Van Phuc
Chief Accountant / Preparer

Hoang Nhu Hue
Director General

Ho Chi Minh City, Vietnam
October 26, 2026

CASH FLOW STATEMENT

(Indirect method)

For the period ended September 30, 2026

Unit: VND

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter this year	Accumulated from the beginning of the year to the end of this quarter last year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		**(4.930.532.390)**	**(1.066.748.582)**
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02		12.584.556	-
- Provisions	03		5.062.033.669	958.235.238
- Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04		-	-
- Gains/losses from investing activities	05		(873.928.777)	-
- Interest expenses	06		156.138.800	-
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	**08**		**(573.704.142)**	**(108.513.344)**
- Increase (-), decrease (+) in receivables	09		12.057.208.848	(11.486.208.412)
- Increase (-), decrease (+) in receivables	10		(64.095.673)	-
- Increase (+), decrease (-) in payables (excluding interest payable and income tax payable)	11		(116.474.950)	(34.550.513.120)
- Increase (-), decrease (+) in prepaid expenses	12		(9.027.010)	-
- Increase (-), decrease (+) in trading securities	13		-	-
- Interest paid	14		(91.041.732)	-
- Corporate income tax paid	15		-	-
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		-	-
Net cash flows from operating activities	**20**		**11.202.865.341**	**(46.145.234.876)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for acquisition and construction of fixed assets and c	21		(131.501.248)	-
2. Proceeds from disposal and sale of fixed assets and other long-	22		-	-
3. Payments for loans granted or purchase of debt instruments of	23		(17.825.000.000)	-
4. Proceeds from collection of loans or sale of debt instruments o	24		2.416.400.000	-
5. Payments for equity investments in other entities	25		-	-
6. Proceeds from disposal of equity investments in other entities	26		-	44.000.000.000
7. Proceeds from interest, dividends, and profit distributions rece	27		483.261.643	-
Net cash flows from investing activities	**30**		**(15.056.839.605)**	**44.000.000.000**

CASH FLOW STATEMENT

(Indirect method)

For the period ended September 30, 2026

Unit: VND

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter this year	Accumulated from the beginning of the year to the end of this quarter last year
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contributions fro	31		-	-
2. Payments for return of capital to owners or repurchase of issued shares	32		-	-
3. Proceeds from borrowings	33		4.872.000.000	-
4. Repayment of principal of borrowings	34		(1.046.000.000)	-
5. Repayment of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	**40**		**3.826.000.000**	-
Net increase/decrease in cash and cash equivalents (50 = 2(	**50**		**(27.974.264)**	**(2.145.234.876)**
Cash and cash equivalents at the beginning of the period	**60**		**34.632.654**	**2.149.229.150**
Effects of exchange rate changes on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the period (70 = 50	**70**	**V.1**	**6.658.390**	**3.994.274**

Nguyen Van Phuc
Chief Accountant / Preparer

Hoang Nhu Hue
Director General

Ho Chi Minh City, Vietnam
October 26, 2026

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026

Unit: VND

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Establishment

TRT Joint Stock Company was established and operates under Business Registration Certificate No. 0312933227 issued by the Department of Planning and Investment of Ho Chi Minh City, first registered on September 18, 2014.

TRT Joint Stock Company rename to ILA Joint Stock Company (hereinafter referred to as the Company) in accordance with the Resolution of The Board of Directors No. 04/2018/NQ-HĐQT dated March 1, 2018 and the sixth amended Enterprise Registration Certificate dated March 12, 2018.

ILA Joint Stock Company amended its Enterprise Registration Certificate for the 19th on August 06, 2026 to change charter capital.

Stock ticker: ILA.

English name: ILA JOINT STOCK COMPANY.

Head office: ILA JSC.

Head office: 49 Street No. 5, An Phu – An Khanh Urban Area, An Phu Ward, Ho Chi Minh City, Vietnam.

2. **Type of ownership:** Joint stock company

3. **Main business activities of the Company.**

- Wholesale of metals and metal ores;
- Wholesale of other construction materials and installation equipment;

4. **Normal Production and Business Cycle**

The Company's normal production and business cycle is 12 months, following the fiscal year from January 1 to December 31.

5. **Characteristics of the Company's operations during the period affecting the financial statements: None.**

6. **Statement on the comparability of information in the Financial Statements**

The selection of data and information presented in the financial statements is carried out in accordance with the principle of comparability between corresponding accounting periods.

7. **Total number of employees as of September 30, 2026:** 3 employees (as of December 31, 2025: 3 employees).

8. **List of subsidiaries**

8.1. List of subsidiaries

As of September 30, 2026, the Company has two (02) directly owned subsidiaries as follows:

Name of the Company and address	*Principal business activities*	*Ownership interest*	*Voting*
ILA E&C Joint Stock Company Address: 101/14 Street No. 11, Quarter 34, Thu Duc Ward, Ho Chi Minh City, Vietnam.	Principal business activities: Wholesale of metals and metal ores; wholesale of construction materials and other installation equipment; construction and project execution.	98,00%	98,00%

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026 *Unit: VND*

8.1. List of subsidiaries

ILA Minerals Joint Stock Company Address: 129 Tang Bat Ho, Quy Nhon Ward, Gia Lai Province, Vietnam.	Principal business activities: Manufacture of concrete and products made from cement and plaster.	98,00%	98,00%

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Accounting period

The Company's accounting period begins on January 1 and ends on December 31 each year.

2. Currency used in accounting

Vietnamese Dong (VND) is used as the currency for accounting records.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIME

1. Applicable accounting regime

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, which replaces Circular No. 200/2014/TT-BTC dated December 22, 2014, and relevant guiding circulars issued by the Ministry of Finance for the preparation and presentation of financial statements.

2. Statement of compliance with accounting standards and accounting regime

We have prepared and presented the separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and relevant legal regulations. The separate financial statements present fairly and reasonably, in all material respects, the financial position, operating results, and cash flows of the Company.

IV. ACCOUNTING POLICIES APPLIED

1. Principles for recognition of cash and cash equivalents

Cash includes cash on hand and demand deposits at banks.

2. Accounting principles for financial investments

Investment in a subsidiary

Investments in subsidiaries are recognized when the Company holds more than 50% of the voting rights and has control over the financial and operating policies, in order to obtain economic benefits from the activities of those entities. When the Company no longer has control over a subsidiary, the investment in that subsidiary is derecognized.

Investments in subsidiaries are initially recorded at cost and are not subsequently adjusted for changes in the investor's ownership interest in the net assets of the investee. Cost includes the purchase price and directly attributable expenses related to the investment. In cases where the investment is made using non-monetary assets, the cost of the investment is determined based on the fair value of those non-monetary assets at the transaction date.

Method for provision for impairment of investments

For long-term investments (not classified as trading securities) where the Company does not have significant influence over the investee, provisions for impairment are made based on the losses recognized in the financial statements of the investee.

3. Recognition principles for trade receivables and other receivables

Receivables are recorded at cost less provision for doubtful debts.

The classification of receivables into trade receivables, internal receivables, and other receivables depends on the nature of the underlying transactions or the relationship between the Company and the counterparties.

Method for making provision for doubtful debts: Provision for doubtful debts is estimated for the value of potential losses of receivables and other held-to-maturity investments with similar characteristics to receivables that are overdue or not yet due but are likely to be uncollectible due to the debtor's inability to pay, such as bankruptcy, liquidation procedures, disappearance, or absconding.

4. Inventory recognition principles

Inventory is recorded at cost (-) minus provisions for devaluation and provisions for defective or lost inventory. phẩm chất.

The cost of inventories is determined as follows:

Goods: includes purchase price, transportation costs, and other directly attributable costs incurred to bring inventories to their present location and condition.

Inventory valuation method: Weighted average cost method.

Inventory accounting method: Perpetual inventory system.

Method for making provision for inventory devaluation

Provision for inventory is made when the net realizable value of inventories is lower than their cost. Net realizable value is the estimated selling price less estimated costs of completion and estimated selling expenses. The provision amount is the difference between cost and net realizable value and is made for each inventory item whose cost is higher than its net realizable value.

5. Principles for recording fixed assets

5.1. Tangible fixed assets

Tangible fixed assets are stated at original cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises all expenditures of bringing the asset to its working condition and location for its intended use. The expenditures incurred beyond their originally assessed standard of performance are capitalised as an additional cost of tangible fixed assets when they have resulted in an increase in the future economic benefits expected to be obtained from the use of those tangible fixed assets. The expenditures which do not meet the above conditions are charged to the expenses in the year.

When the assets are sold or disposed, their original costs and the accumulated depreciation which have been written off and any gain or loss from disposal of assets are recorded in the income statement.

Tangible fixed assets purchased

The original cost of purchased tangible fixed assets shall consist of the actual purchase price less (-) trade discounts or reduction plus (+) taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation such as fees for installation and trial operation of fixed assets; specialists and other direct costs.

For fixed assets that are buildings and structures attached to land use rights, the value of the land use rights is separately determined and recognised as an intangible fixed asset.

5.2. Method of depreciating and amortizing fixed assets

Depreciation is charged to write off the cost of fixed assets on a straight-line basis over their estimated useful lives. Useful life means the duration in which the tangible fixed assets produce their effect on production and business.

The estimated useful life for assets is as follows:

Transportation and facilities	05 years

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026 *Unit: VND*

6. Principles for recording prepaid expenses

Prepaid expenses are all expenses that actually incurred but relate to the operating result of several accounting periods. The Group's prepaid expenses include the following: tools and equipment, property insurance, and warehouse rental costs.

Method of allocating prepaid expenses: The determination and allocation of prepaid expenses into costs of production and business operation of each period is on a straight-line basis. Based on the nature and level of each expense, the term of allocation is defined as follows: short-term prepaid expenses should be allocated within one year; Long-term expenses should be allocated in the term from 12 months to 36 months.

7. Recognition principles for liabilities

Liabilities are recorded at cost and not lower than the obligation payable.

The Company classifies liabilities into trade payables, internal payables, and other payables depending on the nature of the transactions or the relationship between the Company and the counterparties.

Liabilities are monitored in detail by payment terms, creditors, foreign currency type (including revaluation of monetary liabilities denominated in foreign currencies), and other factors as required for management purposes.

At the reporting date, the Company recognizes a liability when there is sufficient evidence that a probable loss has occurred, in accordance with the prudence principle.

8. Principles for recognition of equity

Owner's contributed capital

Owner's contributed capital is formed from the initial capital contributions and additional contributions from shareholders. It is recorded at the actual amount of capital contributed in cash or in kind, valued at the par value of shares issued at the time of establishment, or additional capital raised to expand the Company's operations

Retained earnings

Undistributed after-tax profit is recognized as the profit (or loss) from the Company's business operations after deducting (-) corporate income tax expenses for the current period and adjustments due to the retrospective application of changes in accounting policies and retrospective adjustments for material errors from previous years.

Profit distribution is based on the Company's Charter and approved by the Annual General Meeting of Shareholders.

9. Salary policy and mandatory insurance contributions

Salaries are calculated and accrued into expenses for the period based on labor contracts and the Company's salary regulations. Accordingly, the Company makes contributions to social insurance, health insurance, and unemployment insurance in accordance with regulations issued by the Ministry of Labour, Invalids and Social Affairs, as amended from time to time in 2026.

10. Principles and methods of recognition of revenue and other income

Revenue from sale of goods

Revenue from the sale of goods is recognized when all of the following five conditions are satisfied simultaneously:
1.The Company has transferred substantially all risks and rewards of ownership of the products or goods to the buyer;
2.The Company no longer retains management rights or effective control over the goods as the owner;
3.Revenue can be measured reliably. Where the contract allows the buyer to return purchased goods under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer no longer has the right to return the goods (except for exchanges for other goods or services);
4.The Company has obtained or will obtain economic benefits from the transaction;
5.The costs incurred or to be incurred in relation to the transaction can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026 *Unit: VND*

10. Principles and methods of recognition of revenue and other income

Financial income

Financial income reflects revenue from bank interest and gains from share transfers.

Revenue from interest income is recognized when both of the following conditions are satisfied:
1. It is probable that economic benefits will flow from the transaction;
2. Revenue can be measured reliably.

Interest income is recognized on a time proportion basis and based on the effective interest rate for each period.

When an amount previously recognized as revenue becomes uncollectible, the uncollectible or doubtful amount must be recognized as an expense in the current period and not deducted from revenue.

11. Principles and methods of recognition of cost of goods sold (COGS)

Cost of goods sold reflects the cost of goods and other expenses recognized in cost of goods sold or as reductions to cost of goods sold during the reporting period. The cost of goods and services is recognized at the time the transaction occurs or when it is reasonably certain that such costs will arise in the future, regardless of whether cash has been paid. Cost of goods sold and revenue are recognized simultaneously in accordance with the matching principle

12. Principles and method of recording financial expenses

Financial expenses include expenses or loss related to the financial investment; Provision for devaluation of financial investment and other financial expenses.

Financial expenses are recorded in details by their content and determined reliably when there are sufficient evidences on these expenses.

13. Principles and methods of recognition of current and deferred corporate income tax (CIT) expenses

Current corporate income tax expense is the amount of corporate income tax payable calculated on taxable income for the year and the applicable corporate income tax rate.

Deferred corporate income tax expense is the amount of corporate income tax that will be payable in the future arising from the recognition of deferred tax liabilities during the year and the reversal of deferred tax assets recognized in prior years. The Company does not recognize deferred tax assets or deferred tax liabilities arising from transactions that are directly recorded in equity.

Deferred tax income represents the reduction in deferred tax expense arising from the recognition of deferred tax assets during the year and the reversal of deferred tax liabilities recognized in prior years.

The Company only offsets deferred tax assets and deferred tax liabilities when it has a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred tax assets and deferred tax liabilities relate to income taxes administered by the same tax authority for the same taxable entity, and the Company intends to settle current tax liabilities and assets on a net basis.

Tax liabilities payable to the State budget will be subject to final settlement with the tax authority. Differences between tax payable per accounting records and the amounts determined upon tax finalization will be adjusted when the official tax finalization is completed.

During the period, the Company applies a corporate income tax rate of 20%.

14. Financial Intruments

Initial recognition

Financial assets

In accordance with Circular No. 210/2009/TT-BTC dated November 6, 2009 ("Circular 210"), financial assets are appropriately classified, for disclosure purposes in the financial statements, as financial assets measured at fair value through profit or loss, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The Company determines the classification of financial assets at the time of initial recognition.

At initial recognition, financial assets are measured at cost plus directly attributable transaction costs.

The Company's financial assets include cash and cash equivalents, trade receivables, loans receivable, and other receivables.

Financial liabilities

Under Circular 210, for disclosure purposes in the financial statements, financial liabilities are appropriately classified as financial liabilities measured at fair value through profit or loss and financial liabilities measured at amortized cost. The Company determines the classification of financial liabilities at the time of initial recognition.

All financial liabilities are initially recognized at cost plus directly attributable transaction costs.

The Company's financial liabilities include trade payables, other payables, accrued expenses, borrowings, and loans.

Subsequent measurement

Currently, there is no requirement to remeasure financial instruments after initial recognition.

Offsetting financial instruments

Financial assets and financial liabilities are offset, and the net amount is presented in the separate financial statements only when, and only when, the entity has a legally enforceable right to offset the recognized amounts and intends either to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

15. Related parties

Related parties are enterprises or individuals that, directly or indirectly through one or more intermediaries, have control over or are controlled by the Company. Related parties also include entities, individuals who directly or indirectly hold voting rights and have significant influence over the Company, key management personnel such as the Board of Directors and the Board of Management, close family members of such individuals, or entities associated with these individuals. In considering each related party relationship, the substance of the relationship is emphasized rather than its legal form.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents	Sep 30, 2026	Jan. 01, 2026
Cash	**6.658.390**	**34.632.654**
Cash on hand	412.803	14.487.915
Demand deposits at banks	6.245.587	20.144.739
Total	**6.658.390**	**34.632.654**

2. Financial investments: see note on page 23.

3. Receivables from loans

	Sep 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
Time deposits				
Vietnam Prosperity Commercial Bank - VPBank (1)	*1.000.000.000*	-	-	-
Loans must be collected				
ILA Mineral Joint Stock Company (Related Party) (2)	14.408.600.000	-	-	-
Cộng	**15.408.600.000**	-	-	-

(1) 6-month term deposit at Vietnam Prosperity Commercial Bank used as collateral for the loan.

(2) ILA Joint Stock Company lends to ILA Mineral Joint Stock Company under Loan Agreement No. 01/2026/HĐV-ILA dated January 6, 2026. The loan limit is VND 15,000,000,000 with a loan term of 5 years, maximum loan term of 12 months from the date of disbursement with an interest rate of 12%/year calculated from the date of receiving the loan. Collateral: Unsecured credit. Loan purpose: supplementing working capital for mining operations.

4. Short-term trade receivables

	Sep 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
Related parties (See Note VII.3)	53.800.000	-	366.074.562	-
K&T Construction Investment and Trading Services Co., Ltd.	81.618.484	-	-	-
Other entities	50.160.000	-	147.149.617	-
Total	**185.578.484**	-	**513.224.179**	-

5. Advanced payments to suppliers

	Sep 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
Tu Anh Modern House Co., Ltd.	74.000.000	(74.000.000)	74.000.000	(74.000.000)
Bao Viet Securities JSC Branch	30.000.000	(30.000.000)	30.000.000	(30.000.000)
DNC Investment Development JSC	-	-	124.384.657	-
Other suppliers	-	-	104.400.000	-
Total	**104.000.000**	**(104.000.000)**	**332.784.657**	**(104.000.000)**

6. Short-term other receivables

	Sep 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
Advance to Ms. Hoang Nhu Hue	139.000.000	-	-	-
Deposits and security deposits	500.000	-	500.000	-
Other receivables from related parties (See Note VII.3)	390.667.134	-	11.655.000.000	-
Other receivables	201.000.000	(201.000.000)	201.000.000	-
Hong Phat Import-Export Construction Trading Co., Ltd.	*201.000.000*	*(201.000.000)*	*201.000.000*	-
Total	**731.167.134**	**(201.000.000)**	**11.856.500.000**	-

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026 *Unit: VND*

7. Inventories

	Sep 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
Goods	64.095.673	-		-
Total	**64.095.673**	-	-	-

- Value of inventory that is stagnant, substandard, or of poor quality and unsaleable at the end of the period: None.
- Value of inventory used as collateral or security for liabilities at the end of the period: None.

8. Tangible fixed assets

Items	Transportation means	Total
Original cost		
Opening balance	-	-
New purchases	*131.501.248*	***131.501.248***
Closing balance	131.501.248	**131.501.248**
Accumulated depreciation		
Opening balance	-	-
Depreciation for the period	*12.584.556*	**12.584.556**
Closing balance	12.584.556	**12.584.556**
Net carrying amount		
Opening balance	-	-
Closing balance	118.916.692	**118.916.692**

* Remaining value of tangible fixed assets used as collateral for loans: VND 0
* Original cost of tangible fixed assets at the end of the period that have been fully depreciated but are still in use: VND 0

9. Bad debts: see note on page 24.

10. Short-term trade payables

	Sep 30, 2026		Jan. 01, 2026	
	Value	Amount be able to pay	Value	Amount be able to pay
Payables to related parties (See Note VII.3)	94.877.298	94.877.298	159.009.480	159.009.480
Other entities	37.334.361	37.334.361	114.741.800	114.741.800
Total	**132.211.659**	**132.211.659**	**273.751.280**	**273.751.280**

11. Taxes and other payables to the state budget

	Jan. 01, 2026	Amount payable in the period	Amount paid in the period	Sep 30, 2026
a. Payables				
Value Added Tax (VAT)	-	358.444.766	358.444.766	-
Personal Income Tax	2.837.375	70.351.116	52.181.822	21.006.669
Total	**2.837.375**	**428.795.882**	**410.626.588**	**21.006.669**
b. Receivables				
Corporate Income Tax	56.920.116	-	-	56.920.116
Total	**56.920.116**	-	-	**56.920.116**

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026

Unit: VND

12. Short-term borrowings

	Sep 30, 2026		Jan. 01, 2026	
	Amount	Expected repayment amount	Amount	Expected repayment amount
Anh Minh Anh One Member Co., Ltd. – related party (See Note VIII.3) (1)	400.000.000	400.000.000	1.000.000.000	1.000.000.000
ILA E&C Joint Stock Company - related party (See note VIII.3) (2)	2.036.000.000	2.036.000.000	-	-
Vietnam Prosperity Commercial Bank - VPBank (2)	2.390.000.000	2.390.000.000	-	-

Borrowing disclosure

	Contract No.	borrowing term	Interest rate	Outstanding balance	Collateral
1.	08/25/HDV-AMA-ILA and appendix dated February 01, 2026	06 months	Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)'s 6-month term borrowings interest rate at settlement date	700.000.000	The right to convert part or all of the borrowings value into equity ownership
2.	01/2026/HDCV/ILAEC-ILA ngày Jun 30, 2026	12 months	12%/years	2.036.000.000	Unsecured loans
3.	ThauchionlineSME-3771650	12-month overdraft limit	13,5%/years	1.400.000.000	Unsecured loans
	Letter of Credit (LC)	180 days	LC opening fee	990.000.000	Collateral for time deposits

13. EQUITY

a. Statement of changes in equity

Items	Owner's contributed capital	Retained earnings after tax	Total
Balance as at Jan 01, 2025	**196.414.310.000**	**963.966.414**	**197.378.276.414**
Loss for the year	-	(15.155.133.086)	**(15.155.133.086)**
Balance as at Dec 31, 2025	**196.414.310.000**	**(14.191.166.672)**	**182.223.143.328**
Balance as at Jan 01, 2026	**196.414.310.000**	**(14.191.166.672)**	**182.223.143.328**
Loss for the period	-	(4.930.532.390)	**(4.930.532.390)**
Balance as at Sep 30, 2026	**196.414.310.000**	**(19.121.699.062)**	**177.292.610.938**

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026

Unit: VND

13. EQUITY

b. Details of owner's contributed capital	**Ownership ratio**	**Sep 30, 2026**	**Jan. 01, 2026**
Shareholders			
Vo Xuan Phong	20,23%	39.734.060.000	29.734.060.000
Anh Minh Anh One Member Co., Ltd.	21,05%	41.346.680.000	-
Other shareholders	58,72%	115.333.570.000	166.680.250.000
Total	**100,0%**	**196.414.310.000**	**196.414.310.000**

c. Transactions with owners and distribution of dividends and profits	**Quarter III of Year 2026**	**Quarter III of Year 2025**
Owner's contributed capital	196.414.310.000	196.414.310.000
Beginning balance	*196.414.310.000*	*196.414.310.000*
Increase during the period	-	-
Ending balance	*196.414.310.000*	*196.414.310.000*
Dividends and profits distributed	-	-

d. Shares	**Sep 30, 2026**	**Jan. 01, 2026**
Number of shares authorized for issuance	19.641.431	19.641.431
Number of shares issued to the public	19.641.431	19.641.431
Ordinary shares	*19.641.431*	*19.641.431*
Number of shares outstanding	19.641.431	19.641.431
Ordinary shares	*19.641.431*	*19.641.431*
Par value per share (VND/share)	*10.000*	*10.000*

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

1. Revenue from sales of goods and rendering of services	**Quarter III of Year 2026**	**Quarter III of Year 2025**
Revenue from sale of goods and services	533.645.298	-
Total	**533.645.298**	**-**

2. Cost of goods sold	**Quarter III of Year 2026**	**Quarter III of Year 2025**
Cost of goods sold and services rendered	462.263.458	-
Total	**462.263.458**	**-**

3. Financial income	**Quarter III of Year 2026**	**Quarter III of Year 2025**
Interest income from demand deposits	390.669.261	2.514
Total	**390.669.261**	**2.514**

4. Finance expenses	**Quarter III of Year 2026**	**Quarter III of Year 2025**
Interest expense	75.085.905	-
Provision/ (Reversal of provision) for investment losses in other entities	-	736.674.575
Total	**75.085.905**	**736.674.575**

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026 *Unit: VND*

5. General and administrative expenses	Quarter III of Year 2026	Quarter III of Year 2025
Staff costs	214.066.668	49.587.500
Office supplies costs	1.805.904	-
Purchased services	6.491.219	1.869.000
Total	**222.363.791**	**51.456.500**

6. Operating expenses by nature	Quarter III of Year 2026	Quarter III of Year 2025
Labor costs	214.066.668	49.587.500
Office supplies costs	1.805.904	-
Purchased services	6.491.219	1.869.000
Total	**222.363.791**	**51.456.500**

7. Current corporate income tax expense	Year-to-date from the beginning of the year to the end of the current quarter	Year-to-date from the beginning of the year to the end of the same quarter of the previous year
1. Total accounting profit before tax	**(4.930.532.390)**	**(1.066.748.582)**
2. Adjustments to accounting profit to determine taxable income	**5.193.088**	**176.279.822**
Increases	5.193.088	176.279.822
Non-deductible expenses	*5.193.088*	*176.279.822*
3. Taxable income for the year	**(4.925.339.302)**	**(890.468.760)**
4. Current corporate income tax expense	-	-

VII. OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information

There are no contingent liabilities, commitments, or other significant financial information that require adjustments or disclosure in the financial statements.

2. Events after the reporting period

There have been no significant events occurring after the end of the reporting period that require adjustments or disclosure in the financial statements.

3. Transactions with related parties

List of related parties during the period

Related party	Relationship
Ms. Hoang Nhu Hue	General Director
ILA E&C Joint Stock Company	Subsidiary
ILA Minerals Joint Stock Company	Subsidiary
Vinh Khanh Investment Development Co., Ltd.	Insider stakeholders
Anh Minh Anh One Member Co., Ltd.	Entity under common control

Balances with related parties as at the end of the reporting period:

Short-term trade receivables	Sep 30, 2026	Jan. 01, 2026
Vinh Khanh Investment Development Co., Ltd.	-	366.074.562
ILA Minerals Joint Stock Company	53.800.000	-
Total	**53.800.000**	**366.074.562**

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026

Unit: VND

3. Transactions with related parties

Other receivables	**Sep 30, 2026**	**Jan. 01, 2026**
ILA Minerals Joint Stock Company	390.667.134	5.470.000.000
ILA E&C Joint Stock Company	-	6.185.000.000
Total	**390.667.134**	**11.655.000.000**

Balances with related parties as at the end of the reporting period:

Receivables from loans	**Sep 30, 2026**	**Jan. 01, 2026**
ILA Minerals Joint Stock Company	14.408.600.000	-
Total	**14.408.600.000**	-

Advances	**Sep 30, 2026**	**Jan. 01, 2026**
Ms. Hoang Nhu Hue – General Director	139.000.000	-
Total	**139.000.000**	-

Payables to suppliers	**Sep 30, 2026**	**Jan. 01, 2026**
ILA Minerals Joint Stock Company	94.877.298	-
ILA E&C Joint Stock Company	-	159.009.480
Total	**94.877.298**	**159.009.480**

Short-term borrowings	**Sep 30, 2026**	**Jan. 01, 2026**
Anh Minh Anh One Member Co., Ltd.	400.000.000	1.000.000.000
Total	**400.000.000**	**1.000.000.000**

Short-term borrowings	**Quarter III of Year 2026**	**Quarter III of Year 2025**
Mr. Dang Xuan Huu – Former General Director	-	30.000.000
Ms. Hoang Nhu Hue – General Director	166.666.668	-
Total	**166.666.668**	**30.000.000**

4. Information regarding going concern: The company will continue to operate in the future.

Nguyen Van Phuc	**Hoang Nhu Hue**
Chief Accountant / Preparer	**Director General**

Ho Chi Minh City, Vietnam
October 26, 2026

V.2. FINANCIAL INVESTMENTS

	Sep 30, 2026			Jan. 01, 2026		
	Cost	Provision	Fair value (*)	Cost	Provision	Fair value (*)
a. Investments in subsidiaries	**186.250.000.000**	**(20.227.245.122)**	**166.022.754.878**	**186.250.000.000**	**(15.366.211.453)**	**170.883.788.547**
ILA E&C Joint Stock Company (1)	88.250.000.000	(14.038.666.517)	74.211.333.483	88.250.000.000	(11.467.646.999)	76.782.353.001
ILA Minerals Joint Stock Company (2)	98.000.000.000	(6.188.578.605)	91.811.421.395	98.000.000.000	(3.898.564.454)	94.101.435.546
Cộng	**186.250.000.000**	**(20.227.245.122)**	**166.022.754.878**	**186.250.000.000**	**(15.366.211.453)**	**170.883.788.547**

(1) Pursuant to Resolution No. 01/2023/NQ-ĐHĐCĐ dated May 18, 2023, the Annual General Meeting of Shareholders of ILA Joint Stock Company approved the capital contribution investment in ILA E&C Joint Stock Company ("ILA E&C"). ILA E&C was established under Enterprise Registration Certificate No. 0310259362, first issued on September 16, 2010, and amended for the 8th time on March 10, 2023 by the Department of Planning and Investment of Ho Chi Minh City. Its principal business activities include wholesale of metals and metal ores; wholesale of construction materials and other installation equipment; and construction and project execution. The ownership interest is 98%. As at September 30, 2026, the investment has been fully provided for in accordance with regulations.

(2) Pursuant to Resolution No. 1309/NQ-HĐQT dated September 13, 2023, the Board of Directors of ILA Joint Stock Company approved the capital contribution investment in ILA Minerals Joint Stock Company ("ILA Minerals"). ILA Minerals was established under Enterprise Registration Certificate No. 4101563415, first issued on May 15, 2020, and amended for the 4th time on October 31, 2024 by the Department of Planning and Investment of Ho Chi Minh City. Its principal business activity is the manufacture of concrete and products made from cement and plaster. As at September 30, 2026, the investment has been provided for in accordance with regulations.

(*) As at September 30, 2026, there is no specific and consistent guidance on determining the fair value of investments in non-public entities. Therefore, the fair value of these investments is determined as cost less provision for impairment (if any).

NOTES TO THE FINANCIAL STATEMENTS

For the period ended September 30, 2026

Unit: VND

V.7. BAD DEBTS

	Sep 30, 2026			Jan. 01, 2026		
	Cost	Recoverable amount	Debtors	Cost	Recoverable amount	Debtors
- Overdue receivables with doubtful recoverability	305.000.000	-		104.000.000	-	
Tu Anh Modern House Co., Ltd.	*74.000.000*	-	*Receivable overdue over 3 years*	*74.000.000*	-	*Receivable overdue from 2 to 3 years*
Bao Viet Securities JSC – Branch	*30.000.000*	-	*Receivable overdue over 3 years*	*30.000.000*	-	*Receivable overdue from 2 to 3 years*
Hong Phat Import Export Construction Trading Company Limited	*201.000.000*	-	*Receivable overdue over 3 years*	-	-	