CÔNG TY CỔ PHẦN ĐẦU TƯ - THƯƠNG MẠI - DỊCH VỤ ĐIỆN LỰC

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CONSOLIDATED FINANCIAL STATEMENT

ELECTRICITY INVESTMENT - SERVICE - TRADE JOINT STOCK COMPANY

For Q3/2026 ended as at September 30, 2026

FINANCIAL STATEMENT
As at September 30, 2026

Code	ASSETS	Notes	30.09.2026 VND	1.1.2026 VND
100	***CURRENT ASSETS***		**825,263,405,939**	**848,131,703,330**
110	**Cash and cash equivalents**	01	**106,350,690**	**863,371,127**
111	*Cash*		**106,350,690**	863,371,127
112	Cash equivalents		-	
120	**Current financial investment**	04	**728,334,905,255**	**766,668,321,321**
121	Trading securities		-	-
122	Provision for Trading securities devaluation (*)			
123	Held-to-Maturity Investments		**796,312,950,911**	796,312,950,911
124	Provision for short-term investments held to maturity (*)		**(67,978,045,656)**	(29,644,629,590)
125	Other short-term investments		-	-
126	Provision for losses on other short-term investments (*)		-	-
130	**Current receivables**		**72,324,354,309**	**39,783,154,438**
131	Current trade receivables	02	**39,860,784,662**	9,245,583,859
132	*Current advances to suppliers*	03	**25,770,455,879**	25,750,795,468
133	Current internal receivables		**10,000,000**	
134	Receivables are due according to the construction contract schedule		-	
135	Other current receivables	05	**124,388,256,576**	122,491,917,919
136	Provisions for doubtful current receivables (*)		**(137,849,677,605)**	(137,849,677,605)
137	Shortage of assets awaiting resolution		**20,144,534,797**	**20,144,534,797**
140	***Inventories***	**06**	**15,760,513,212**	**29,004,465,788**
141	*Inventories*		**15,760,513,212**	29,004,465,788
142	Provisions for devaluation of inventories (*)			
160	**Other current assets**		**8,737,282,473**	**11,812,390,656**
161	Short-term deferred expenses		-	973,148
162	Deductible VAT		**8,218,576,458**	10,292,711,493
163	Taxes and receivables from the State budget	15	**518,706,015**	1,518,706,015
164	Government bonds purchased for resale		-	
165	Other Current assets		-	
200	**LONG-TERM ASSETS**		**311,387,847,138**	**312,948,177,111**
210	**Long-term receivables**		**92,064,845,364**	**92,064,845,364**
211	Long-term trade receivables		-	-
212	Long-term prepaid to the suppliers		-	-
213	Working capital from sub-units		-	-
214	Long-term internal receivables		-	-
215	Other long-term receivables		**92,064,845,364**	**92,064,845,364**
216	Provisions for doubtful long-term receivables (*)	05	-	
220	**Fixed assets**		**49,359,646,523**	**50,542,367,060**
221	Tangible fixed assets	08	**6,757,670,694**	**6,991,337,316**
222	- Original costs		**18,864,769,981**	**18,864,769,981**

223	- Accumulated depreciation(*)		**(12,107,099,287)**	**(11,873,432,665)**
224	Financial lease fixed assets		-	-
225	- Original costs		-	-
226	- Accumulated depreciation(*)		-	-
227	Intangible fixed assets	09	**42,601,975,829**	**43,551,029,744**
228	- Original costs		**56,374,580,642**	56,374,580,642
229	- Accumulated depreciation(*)		**(13,772,604,813)**	(12,823,550,898)
240	**Investment properties**	**10**	**12,689,400,917**	**13,067,010,353**
241	- Original costs		**23,545,360,562**	23,545,360,562
242	- Accumulated depreciation(*)		**(10,855,959,645)**	(10,478,350,209)
250	**Long-term assets in progress**	**07**	**154,273,954,334**	**154,273,954,334**
251	Long-term unfinished production costs		-	-
252	Construction-in-progress costs		**154,273,954,334**	154,273,954,334
260	**Non-current financial investment**	**04**	**3,000,000,000**	**3,000,000,000**
261	Investment in subsidiaries			-
262	Investment in an associate company or joint venture		-	-
263	Equity investment in another entity		**3,000,000,000**	**3,000,000,000**
264	Provisions for long-term investment losses in other entities (*)		-	-
265	Held-to-Maturity Investments		-	-
266	Provisions for long-term investments held to maturity (*)		-	
270	**Other long-term assets**		-	
271	Long-term deferred expenses	11	-	
272	Deferred income tax assets		-	-
273	Non-current equipment, materials and spare parts		-	-
274	Other non-current assets		-	-
			-	
270	**TOTAL ASSETS**		**1,136,651,253,077**	**1,161,079,880,441**

FINANCIAL STATEMENT
As at September 30, 2026
(continued)

Code	RESOURCES	Notes	30.09.2026 VND	1.1.2026 VND
300	**LIABILITIES**		**921,256,757,392**	**914,387,988,801**
310	**Current liabilities**		**849,736,329,279**	**842,867,560,688**
311	Current trade payables	13	**8,230,238,405**	7,517,099,289
312	Current advances from customers	14	**30,169,628,095**	28,844,983,478
313	Dividends and profits must be paid		**7,272,534,318**	7,289,582,418
314	Short-term taxes and other payments to the government	15	**24,388,997,495**	27,881,984,940
315	Payables to employees		**2,381,099,313**	2,499,734,080
316	Current accrued expenses	16	**81,364,480,408**	79,423,614,906
317	Current internal payables		-	
318	Payment must be made according to the progress of the short-term construction contract		-	
319	Current deferred revenue	17	-	
320	Other current payables	18	**599,646,553,488**	593,069,163,820
321	Current loans and obligations under financial leases	12	**96,073,856,167**	96,132,456,167
322	Provisions for current payables		-	
323	Reward and welfare funds		**208,941,590**	208,941,590
324	Price stabilization fund		-	
325	Government bonds purchased for resale		-	
			-	
330	**Non-current liabilities**		**71,520,428,113**	**71,520,428,113**
331	Non-current payables to the seller		-	
332	Non-current prepaid payments from the buyers		-	
333	Long-term taxes and other payments to the government		-	
334	Non-current accrued expenses		-	
335	Internal payables related to equity		-	
336	Non-current internal payables		-	
337	Non-Current deferred revenue		-	
338	Other non-current payables	18		
339	Non-current loans and obligations under finance leases		**71,520,428,113**	71,520,428,113
340	Convertible bond		-	
341	Preferred stock		-	
342	Deferred tax liabilities		-	
343	Provisions for non-current payables		-	
344	Funds for Science and technology development		-	
			-	
400	***EQUITY***	**19**	**215,394,495,685**	**246,691,891,640**
411	Owner's capital contribution		**454,071,610,000**	**454,071,610,000**
411a	*Voting Ordinary shares*		**454,071,610,000**	*454,071,610,000*
411b	Preferred stock		-	-
412	Capital surplus		**1,000,000,000**	1,000,000,000
413	Convertible bond option		-	
414	Other owners' equity		-	

415	Shares repurchased from oneself (*)	-	
416	Differences upon asset revaluation	-	
417	Foreign exchange differences	-	
418	Fund for investment and development	**2,773,035,995**	2,773,035,995
419	Other equity funds	-	-
420	Undistributed profit after tax	**(242,450,150,310)**	(211,152,754,355)
420a	- Undistributed profit after tax brought forward	**(211,152,754,355)**	*(86,643,854,937)*
420b	- Undistributed profit after tax for the current	**(31,297,395,955)**	(124,508,899,418)
440	**TOTAL CAPITAL SOURCE**	**1,136,651,253,077**	**1,161,079,880,441**
		-	-

Ho Chi Minh City, October 28, 2026

Chief Accountant	General Director
La Thi Vuong Quy	Hoang Huy Hung

INCOME STATEMENT

Q3, 2026

Code		ITEMS	Notes	Quarter 03.2026	Quarter 03.2025	Accumulated to Q3/2026	Accumulated to Q3/2025
01	1.	Revenue from goods sold and services rendered	01	3,423,511,718	2,840,925,186	33,200,427,255	3,420,948,041
02	2.	Revenue deductions	02	-	-	3,094,000	-
10	3.	Net revenue from sales of goods and services rendered	03	3,423,511,718	2,840,925,186	33,197,333,255	3,420,948,041
11	4.	Cost of goods sold	04	1,958,112,021	3,130,036,213	16,464,035,673	4,147,985,120
20	5.	Gross profit from goods sold and services rendered		1,465,399,697	(289,111,027)	16,733,297,582	(727,037,079)
21	6.	Profit/loss from the sale and liquiddation of investment properties		-		-	
22	7.	Financial income	05	9,792,958	25,476	677,878,752	653,182,388
23	8.	Financial expenses	06	-	-	40,278,457,626	70,513,132,239
24		*- In which: Borrowing expenses*		-	-	1,945,041,560	64,584,206,321
25	9.	Selling expenses	07	-	-	-	-
26	10.	Administration expenses	08	1,040,080,922	1,282,133,712	3,441,803,121	3,985,970,115
30	11.	Net profits from business operation		435,111,733	(1,571,219,263)	(26,309,084,413)	(74,572,957,045)
31	12.	Other income	09	-	-	32,000	3,168,448
32	13.	Other expenses	10	20,127	249,644	2,966,012,746	3,866,747,527
40	14.	Other profits		(20,127)	(249,644)	(2,965,980,746)	(3,863,579,079)
50	15.	Total Accounting Profit Before Tax		435,091,606	(1,571,468,907)	(29,275,065,159)	(78,436,536,124)
51	16.	Current Corporate Income Tax Expenses		-	-	2,022,330,796	191,739,104
52	17.	Deferred Corporate Income Tax Expenses		-	-	-	-
60	18.	Profit after Corporate Income Tax		435,091,606	(1,571,468,907)	(31,297,395,955)	(78,628,275,228)

Ho Chi Minh City, October 28, 2026

Chief Accountant

La Thi Vuong Quy

General Director

M.S.D.N: 0305128163 - C.T.C.P - CÔNG TY CỔ PHẦN ĐẦU TƯ - THƯƠNG MẠI - DỊCH VỤ ĐIỆN LỰC - QUẬN 1 - T.P HỒ CHÍ MINH

Hoang Huy Hung

CASH FLOW STATEMENT

(According to indirect method)

Q3, 2026

Items	Code	Notes	Accumulated to Q3/2026	Accumulated to Q3/2025
1	2	3	4	5
I. Cash flow from operating activities				
1. Revenue from sales, services, and other income	01		4,320,864,906	4,646,235,132
2. Payments to suppliers of goods and services	02		(2,187,081,897)	(3,588,429,014)
3. Payments to employees	03		(150,836,690)	(641,138,834)
4. Borrowing expenses have been paid	04			(69,472)
5. Paid Corporate income tax	05			
6. Other cash inflows from operating activities	06		46,798,614,018	5,918,145,222
7. Other cash outflows for operating activities	07		(49,480,116,529)	(6,057,840,752)
Net cash generated from operating activities	*20*		(698,556,192)	276,902,282
II. Cash flow from investing activities				
1. Outflow for procurement and construction of fixed assets, and other Non-current assets	21			
2. Proceeds from disposal and of fixed assets, and other Non-current assets	22			
3. Outflows for lending and purchasing debt instruments of other entities	23			
4. Cash recovered from lending an selling of debt instruments of other entities	24			
5. Outflows for equity investments in another entity	25			
6. Cash recovered from investments in another entity	26			
7. Income from interest, dividends and profits	27			
Net cash flow from investment	*30*			
III. Cash flow from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Payment of capital contributions to owners, repurchase of issued shares	32			
3. Proceeds from borrowings	33			
4. Repayment of borrowings	34		(58,600,000)	
5. Principal repayment of a financial lease	35			
6. Dividends, profits paid to the owners	36			
Net cash flow generated by financial activities	*40*		(58,600,000)	
Net cash flow during the period (50 = 20+ 30+ 40)	**50**		(757,156,192)	276,902,282
Cash and cash equivalents at the beginning of the period	**60**		863,371,127	278,523,477
Impact of foreign exchange rate changes on foreign currency conversion	61		135,755	175,617
Cash and equivalents at the end of the period (70=50+ 60+ 61)	**70**	**VIII**	106,350,690	555,601,376

Ho Chi Minh City, October 28, 2026

Chief Accountant
(Signature and Full name)

La Thi Vuong Quy

General Director
(Signature, full name and seal)

Hoang Huy Hung

NOTE FOR CONSOLIDATED FINANCIAL STATEMENT
Q3, 2026

(This note is an integral part of and should be read in conjunction with the accompanying consolidated financial statements.)

I. The Business operation characteristics

1. Form of capital ownership

Cong ty Co phan Dau Tu Thuong mai Dich vu Dien Lực, with the trading name "Electricity Investment-Service Trade Joint Stock Company" and the abbreviated name "ECInvest", is operating under the Enterprise Registration Certificate No 4103007426 dated July 30, 2007 and changed for the ninth time on December 02, 2024 issued by the Department of Planning and Investment of Ho Chi Minh City.

- The Company's headquarter is located at No 4 Nguyen Sieu Ben Nghe Ward, District 1 Ho Chi Minh City
- The company's registered capital as per Enterprise Registration Certificate No. 4103007426 was amended for the second time on June 30, 2009, to 841,000,000,000 VND. The actual contributed capital reflected in the "Owners' equity" item - Code 411 as at September 30, 2026, is 454,071,610,000 VND, equivalent to 45,407,161 shares. The par value per share is 10,000 VND.

2. Business fields

Real estate, hotel and travel services business.

3. Business line

The company's main activities are:

- Restaurant and hotel operations (excluding operations at the headquarters);
- Domestic and international travel services;
- Real estate business, office and warehouse leasing;
- Real estate brokerage, valuation, and trading services; tender consulting;
- Office and warehouse leasing; Entertainment services (excluding operations at the headquarters);
- Insurance agency, foreign exchange trading agency, airline ticket sales agency;
- Wholesale of iron, steel, and other metals (excluding gold bullion);
- Supporting services related to tourism promotion and organization;
- Other wholesale activities.

4. Normal operating cycle
The Company's normal operating cycle does not exceed 12 months.

5. Characteristics of business operations during the fiscal year that affect financial statements:
None

6. Business structure:

The Company has the following subsidiaries:

Subsidiary name	Address	Main Business line
The Company Office	No 4, Nguyen Sieu, Sai Gon Ward, HCMC	Real estate business; Travel car leasing.
Dien Luc Hotel	No 5/ 11, Nguyen Sieu, Sai Gon Ward, HCMC	Hotel service business.
Dien Luc Hotel - Vung Tau	No 147 Phan Chu Trinh, Vung Tau Ward, HCMC	Hotel service business.
Branch of Electricity Investment - Service - Trade Joint Stock Company - "Ngoi Nha Tuong Lai" Real Estate	No 25 - 25A Tang Bat Ho, Thanh My Tay Ward, HCMC	Real estate business
Electricity Investment - Service - Trade Joint Stock Company - Ha Noi Branch	No 89 Giang Van Minh, Ngoc Ha Ward, Ha Noi City	Operate under the Company's authorization
Electricity Investment - Service - Trade Joint Stock Company - Ninh Thuan Branch	142/2/7 Trinh Hoai Duc, Dong Hai Ward, Khanh Hoa Province	Operate under the Company's authorization

The Company has the following subsi	Address	Main Business line
Vietlife Travel and Import Export Service Trading Joint Stock Company	2nd Floor, BTJ Building, 86-88 Nguyen Huu Cau, Tan Dinh Ward, Ho Chi Minh City	Travel, airline ticket agent, train, room booking

7. Information comparability declaration in the Financial statements

The Company has adopted Circular No. 200/2014/TT-BTC and 202/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance, which replaces Decision No. 15/2006/QD-BTC dated March 20, 2006 and Circular No. 244/2009/TT-BTC dated December 31, 2009 issued by the Ministry of Finance, for the preparation and presentation of financial statements.

II. Accounting period, currency used in accounting

1. **Fiscal year:** from January 01 to December 31
2. **Functional currency** Vietnamese dong (VND)

III. Applicable accounting standards and regulations

1. Applicable accounting standards

The Company applies the Vietnamese accounting system as prescribed by Circulars 200/2014/TT-BTC and 202/2014/TT-BTC dated December 22, 2014, as well as other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in preparing and presenting financial statements.

2. Compliance Statement with Accounting Standards and regulations

The Board of Directors confirms that the Company has complied with the requirements of Vietnamese accounting system as prescribed by Circulars 200/2014/TT-BTC and 202/2014/TT-BTC dated December 22, 2014, as well as other circulars issued by the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of the financial statements.

Basis of preperation of Consolidated Financial Statements

The consolidated financial statements are prepared under the historical cost principle.

The Company's consolidated financial statements are prepared on the basis of the consolidation of the separate financial statements of the Company and the separate financial statements of the subsidiaries controlled by the Company, for the fiscal year ended December 31st of each year.

In the Company's consolidated financial statements, intra-group transactions and balances related to assets, equity and receivables, payables have been fully eliminated.

IV. Applicable accounting policies

1. Principles for converting financial statements from foreign currency to Vietnamese Dong

The application of exchange rates for the conversion of financial statements shall comply with eh guidance provided in the Enterprise Accounting Regime, as stipulated in Circular No 200/2014/TT-BTC dated December 22, 2014

2. Types of exchange rates used in accounting: Not applicable

3. Principle for determining the effective interest rate used for discounting cash flows: Not applicable

4. Principles for recognizing the cash and cash equivalents:

Cash includes cash on hand, demand deposits, time deposits, money in transit, and monetary gold. Cash equivalents are current investments with original maturities of three months or less that are readily convertible to known amounts of cash and bear insignificant risk of changes in value.

5. Principles for recognizing the financial investments

For Held To Maturity: time deposits of less than 12 months and loans.

6. Accounting principle for accounts receivable:

Accounts receivable are presented at its carrying amount less allowance for doubtful accounts.

Classification of receivables into trade receivables, intercompany receivables, and other receivables is based on the following principles:

- Trade receivables reflect commercial receivables arising from purchase-sale transactions between the Company and buyers who are independent entities of the Company, including receivables from export sales entrusted to other entities.

- Intercompany receivables represent amounts due from subsidiaries that are not separate legal entities.
- Other receivables reflect non-trade receivables that are not related to sales transactions.

An allowance for doubtful accounts is established for each individual uncollectible receivable based on the age of the overdue balance or the expected loss. Specifically:

- For overdue receivables, the allowance is provided at a rate of:
  - 30% of the balance for receivables overdue for more than 6 months but less than 1 year.
  - 50% of the balance for receivables overdue for more than 1 Years but less than 2 years.
  - 70% of the balance for receivables overdue for more than 2 Years but less than 3 years.
  - 100% of the balance for receivables overdue for more than 3 years.
- For receivables that are not overdue but are unlikely to be recovered: Based on the expected loss level, reserve is established.

7. Principles for recognition of inventories

- Inventories are measured at its cost. If the net realizable value is lower than the cost, the inventories shall be measured at the net realizable value. The cost of inventories shall comprise the purchase price, costs of conversion, and other costs incurred in bringing the inventories to their present location and condition.
- Inventories are valued using the weighted average cost method.
- Inventories are accounted for using the periodic inventory method.
- An allowance for inventory devaluation is established at the end of the year for the difference between the cost of inventories and their net realizable value The Company does not recognize any allowance for inventory devaluation.

8. Principles for recognition and depreciation of fixed assets, Finance Leased fixed assets, and Investment Property

a. Principles for recognition and depreciation of tangible and intangible fixed assets

- Fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time the assets are ready for use. Expenses incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of the assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.
- Depreciation is calculated using the straight-line method. The depreciation rate for tangible and intangible fixed assets is applied according to Circular 45/2013/TT-BTC dated April 25, 2013 issued by the Ministry of Finance. The depreciation period is calculated as follows:

+ Machinery and equipment	08 - 10 Years
+ Means of transport	07 - 10 Years

b. Recognition and depreciation of finance lease assets

- Finance leased fixed assets: The original cost of fixed assets under finance leases is recognized at the fair value of the leased asset or the present value of minimum lease payments (in cases where the fair value exceeds the present value of minimum lease payments), plus any directly incurred initial costs related to the finance lease.

c. Principles for Recognition and Depreciation of Investment Properties

- Investment properties are recognized at cost. During the holding period for capital appreciation or operating lease purposes, investment properties are recognized at their original cost, accumulated depreciation, and the remaining
- Investment properties are depreciated in the same manner as the company's fixed assets.

9. Accounting principles for business cooperation contracts:

a. For BBC in the form of jointly controlled business activities:

The parties participating in the joint venture jointly open accounting books to record and reflect in their separate Financial Statements the following contents:

- Assets contributed to the joint venture and controlled by the business capital contributor;
- Debts to be incurred;
- Revenue shared from the sale of goods or provision of services of the joint venture;
- Expenses to be incurred.

The parties shall divide the revenue from the sale of goods or provision of services of the joint venture, and divide the common expenses according to the agreements in the Joint Venture Contract.

b. For BBC sharing after-tax profits

According to the terms of the agreement at BBC, the parties will share profits and losses based on BBC's business results. The company will record in the Business Performance Report the revenue, expenses and profits corresponding to the BBC's agreed share. The ratio of sharing business cooperation results is stipulated in each specific contract after the parties have fulfilled BBC's obligations to the State Budget.

10. Accounting principles for deferred Corporation Income Tax: None

11. Accounting principles for prepaid expenses

- Prepaid expenses are gradually allocated to production and business costs, including: Pre-operating costs; Tools and equipment, costs used for many business cycles.
- Prepaid expenses are gradually allocated using the straight-line method and the allocation time is based on the nature and level of each type of expense for reasonable allocation.
- Prepaid expenses are monitored in detail by period.

12. Accounting principle for payables:

Payables are recorded for future amounts payable related to goods and services received.

Classification of payables as trade payables, intercompany payables, and other payables is based on the following principles:

+ Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the Company, including payables when importing through a consignee
+ Intercompany payables represent amounts between a superior unit and a subordinate unit that are not separate legal entities.
+ Other payables reflect non-trade payables that are not related to transactions of purchasing, selling, providing goods and services.

The Company does not revalue payables that meet the definition of foreign currency-denominated monetary items.
The Company does not record payables lower than payment obligations.
The company does not make provisions for liabilities.

13. Principles for recognizing loans and financial lease payables:

Loans and financial lease payables are monitored for each lending entity, each loan agreement and the repayment term of loans and financial lease payables.

14. Principles for recognizing and capitalizing borrowing costs

Borrowing costs are recorded in production and business expenses in the period when incurred, except for borrowing costs directly related to the investment in construction or production of unfinished assets which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

15. Principles of recognizing payable expenses

Actual expenses that have not yet arisen but are estimated to be recorded in production and business expenses in the period to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses on the basis of ensuring the principle of matching between revenue and expenses. When such expenses arise, if there is a difference with the amount deducted, the accountant will record additional expenses or reduce the expenses corresponding to the difference.

16. Principles and methods of recording provisions for payables

- Principle of recognizing payable provisions:

  Provisions for payables are recorded when they satisfy the conditions specified in Accounting Standard No. 18 "Provisions, assets and contingent liabilities".
- Methods of recognizing payable provisions:

Provisions for payables are additionally created (or reversed) according to the larger (or smaller) difference between the amount of provisions for payables to be created this year compared to the amount of provisions for payables created in the previous year that have not been used and are recorded in the accounting books.

The Company does not generate any provisions for payables

17. Principles for Recognizing Unearned Revenue

Unearned revenue includes the amount of money that customers have paid in advance for one or more accounting periods for leasing assets.

Unearned revenue is transferred to Sales and Service Revenue or Financial Activity Revenue according to the amount determined in accordance with each accounting period.

The Company does not generate Unearned Revenue

18. Principles of recognizing owner's equity:

a. Principles of recognizing owner's investment capital, capital surplus, other capital of owner:

+ Owner's investment capital: is recognized according to the actual capital contributed by the owner;

+ Capital surplus: is recognized according to the difference greater (or less) between the actual issuance price and the par value of shares in joint stock companies when issuing shares for the first time, issuing additional shares or reissuing treasury shares;

+ Other owners' equity: is recognized at the remaining value between the fair value of assets that the company receives from other organizations and individuals, after deducting (-) the tax payable (if any) related to these donated assets.

The company only recognizes the investment capital of the owner.

b. Principles for recognizing differences in asset revaluation:

The company does not have any asset revaluation transactions.

c. Principles for recognizing exchange rate differences:

Exchange rate differences reflected on the Balance Sheet are exchange rate differences arising or revaluation at the end of the period of foreign currency items (exchange rate gains or losses) of investment activities in construction and development (pre-operational period, not yet completed investment).

Recognition, evaluation and handling of exchange rate differences in the company in 2016 are implemented in accordance with the provisions of Circular 200/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance.

d. Principles for recognizing undistributed revenue:

Undistributed profits after tax reflected on the Balance Sheet are the profits (profits or losses) from the business's activities after deducting (-) the current year's CIT expenses and adjustments due to retroactive application of changes in accounting policies and retroactive adjustments of material errors of previous years.

19. Principles and methods for recognizing revenue:

a. Revenue from sales:

Sales revenue is recognized when the conditions for recognizing sales revenue are satisfied as prescribed in Accounting Standard No. 14 "Revenue and other income" such as:

+ Most of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer.
+ The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.
+ Revenue is determined relatively reliably.
+ The company has received or will receive economic benefits from the sales transaction.
+ The costs related to the sales transaction can be determined.

Sales revenue is determined at the fair value of the amounts received or to be received according to the accrual accounting principle. Advance payments from customers are not recognized as revenue in the period. In case of deferred payment sales, the interest on deferred payment will be deferred in the "Unearned Revenue" item and will be recorded in financial income when the interest is due.

b. Revenue from providing services:

Revenue from providing services is recognized when the conditions for recognizing revenue from providing services are satisfied as prescribed in Accounting Standard No. 14 "Revenue and other income", as follows:

+ Revenue is determined with relative certainty;
+ It is possible to obtain economic benefits from the service provision transaction;
+ The portion of work completed on the date of preparing the Balance Sheet can be determined;

+ The costs incurred for the transaction and the costs to complete the service provision transaction can be determined

The portion of service provision work completed is determined according to the method of assessing completed work.

c. Financial income:

Financial revenue includes revenue arising from interest, royalties, dividends, profits shared and other financial revenue items recorded when simultaneously satisfying the following two (2) conditions:

+ It is possible to obtain economic benefits from the transaction;
+ Revenue is determined relatively reliably.

d. Revenue from construction contract:

The Company does not generate revenue from construction contract:

20. Accounting principles for revenue deductions

Revenue deductions include discounts, sales discounts, and sales returns that arise in the same period of consumption of products, goods, and services and are adjusted to reduce revenue in the period in which they arise.

In the case of products, goods, and services that have been consumed in the previous period and sales discounts and returns arise in this period, they are recorded as reductions according to the following principles:

+ If the discounts and returns arise before the issuance of the Financial Statements for this period, the revenue is recorded as reductions in the Financial Statements for this period.
+ If the discounts and returns arise following the issuance of the Financial Statements for this period, the revenue is recorded as reductions in the Financial Statements for this period.

21. Principles of accounting for cost of goods sold

Cost of products, goods, services, investment real estate; production cost of construction products (for construction enterprises) sold during the period. In addition, cost of goods sold also reflects costs related to investment real estate business activities such as: Depreciation costs; repair costs; costs of leasing investment real estate under the operating lease method (in case of small occurrence); costs of transferring and liquidating investment real estate, etc.

For the value of inventory that is lost or damaged, accountants must immediately calculate it into cost of goods sold (after deducting compensation, if any).

For direct material costs that exceed normal levels, labor costs, and fixed general production costs that are not allocated to the value of products in stock, accountants must immediately calculate it into cost of goods sold (after deducting compensation, if any) even when the products and goods have not been determined to be consumed.

Import tax, special consumption tax, environmental protection tax have been included in the value of purchased goods. If these taxes are refunded when selling goods, they will be recorded as a reduction in the cost of goods sold.

22. Principles and methods for recognizing Financial expenses

Expenses recorded in financial expenses include:

+ Expenses or losses related to financial investment activities;
+ Lending and borrowing costs;
+ Losses due to changes in exchange rates of transactions arising from foreign currencies;
+ Provisions for devaluation of securities investments.

The above amounts are recorded according to the total amount incurred during the period, without offsetting against finai

23. Principles of accounting for selling costs and business management costs

Selling costs reflect actual costs incurred in the process of selling products, goods, and providing services.

Business management costs reflect the general management costs of the company.

24. Principles and methods for recognizing current corporate income tax expenses and deferred corporate income tax expenses:

Current corporate income tax expenses are determined based on taxable income and corporate income tax rates in the current year.

Deferred corporate income tax expenses are determined based on deductible temporary differences, taxable temporary differences and corporate income tax rates.

Current corporate income tax expenses are not offset against deferred corporate income tax expenses.

25. Related individuals

A related person is an organization or individual that has a direct or indirect relationship with an enterprise in the following cases:

- The parent company, the parent company manager and the person with the authority to appoint that manager for a subsidiary in the group of companies;
- A subsidiary of the parent company in the group of companies;
- A person or group of people who are able to influence the decision-making and operations of that enterprise through the enterprise management agency;
- An enterprise manager;
- Wife, husband, biological father, adoptive father, biological mother, adoptive mother, biological child, adopted child, biological brother, biological sister, biological sibling, brother-in-law, sister-in-law of the company manager or of the member, shareholder owning the capital contribution or controlling shares;
- Individuals authorized to represent the persons, companies specified in points a, b, c, d and dd, Clause 17, Article 4 of the Law on Enterprises
- Enterprises in which the persons, companies specified in points a, b, c, d, dd, e and h, Clause 17, Article 4 of the Law on Enterprises own enough to control the decision-making of the management agencies in that enterprise;
- Groups of people agreeing to coordinate to take over the capital contribution, shares or interests in the company or to control the decision-making of the company.

In considering each possible related party relationship for the preparation and presentation of the separate financial statements, the Company pays attention to the substance of the relationship rather than the legal form.

26. Other accounting methods and principles

a. Principles for recognizing trade receivables and other receivables

Recognition principles:

Customer receivables, prepayments to suppliers, internal receivables and other receivables at the reporting date, if:

+ With a collection or payment period of less than 1 year are classified as current assets.
+ With a collection or payment period of above than 1 year are classified as non-current assets.

Provision for doubtful debts:

Provision for doubtful debts represents the estimated loss of receivables that are unlikely to be paid by customers at the time of preparing the Financial Statements.

b. Principles for recognizing trade payables and other payables

Payables to suppliers, internal payables, other payables, loans at the time of reporting, if:

+ With a collection or payment period of less than 1 year are classified as current debt.
+ With a collection or payment period of more than 1 year are classified as non-current debt.

Deferred income tax (if any) is classified as non-current debt.

Unit : VND

Additional information for items presented in the Consolidated Balance Sheet

Cash and cash equivalents:	**30.09.2026**	**1.1.2026**
Cash on hand (*)	16,526,163	127,371,777
Cash in bank (**)	89,824,527	735,999,350
Cash equivalents (***)	-	
Total	**106,350,690**	**863,371,127**

Trade receivables	**30.09.2026**	**1.1.2026**
Current		
Civil Engneering Construction Joint Stock Company No 585	*534,620,500*	*534,620,500*
Electricity And Telecommunications Payment Solutions Joint Stock Company	*3,323,576,876*	*3,323,576,876*
Marina Hotel J.S.C	*1,210,222,008*	*1,210,222,008*
Hoa Binh Service Trading Technology Investment Company Limited	*183,681,415*	*183,681,415*
Thuan Phat Agricultural Investment Company Limited	*277,242,655*	*290,462,159*
Ha Noi Electrical Equipment And Technology Joint Stock Company	*262,538,340*	*262,538,340*
Duyen Hai Thermal Power Company		*535,824,000*
Dai Nam Saigon Hotel Co., Ltd.	*2,270,000,003*	*900,000,000*
Thac Mo Hydropower Joint Stock Company	*254,880,000*	
Power Transmission Company 2 – A branch of the National Power Transmission Corporation	*316,688,400*	
Can Tho Thermal Power Company – Branch of Power Generation Corporation 2 – One Member Limited Liability Company	*611,216,400*	
Song Ba Ha Hydropower Joint Stock Company	*198,240,000*	
Dao Hai Manh	*28,400,000,000*	
Other entities	2,017,878,065	*2,004,658,561*
Total	**39,860,784,662**	**9,245,583,859**

Advances to suppliers	**30.09.2026**	**1.1.2026**
Current		
Huynh Phuoc Gia	2,000,000,000	2,000,000,000
Southern Power Project Management Board	611,748,436	611,748,436
Dat Vang Design Construction Company Limited	500,000,000	500,000,000
VCC Engineering Consultants Joint - Stock Company	425,000,000	425,000,000
Phu Loi Investment And Trading Production Corp	16,790,610,574	16,790,610,574
CMA Vietnam Joint Stock Company (import fee)	1,400,202,492	1,400,202,492
Viet Nam Travel Airlines Joint Stock Company	13,698,453	57,923,149
Mekong Leisure Travel Company Limited	3,186,719,121	3,186,719,121
Other entities	842,476,803	778,591,696
Total	**25,770,455,879**	**25,750,795,468**

Advance payment for project management costs - Con Khuong Garden House Project and Ninh Thuan Province Hotel Project

Unit: VND

4. Financial investment

4.1. Held-to-Maturity Investments

	30.09.2026		1.1.2026	
	Cost	Carrying amount	Cost	Carrying amount
Term Deposit	-	-	-	-
Bonds				
Other investment	*796,312,950,911*	*796,312,950,911*	*796,312,950,911*	*796,312,950,911*
Electricity and Telecommunications Payment Solutions Joint Stock Company	-	-	-	-
Total	796,312,950,911	796,312,950,911	796,312,950,911	796,312,950,911

4.2. Equity investment in another entity

	30.09.2026			1.1.2026		
	Cost	Provision	Fair value	Cost	Provision	Fair value
Investment in subsidiaries						
Investment in an associate company or joint venture						
Investment in another entity						
Vietnam Electricity Investment and Construction Joint Stock Company (owns 2% of charter capital, voting ratio 17.4% of actual contributed capital)	3,000,000,000		3,000,000,000	3,000,000,000		3,000,000,000
Total	3,000,000,000		3,000,000,000	3,000,000,000	-	3,000,000,000

Unit: VND

5. Other receivables

Items	30.09.2026		01/01/2026	
	Value	Provision	Value	Provision
a.1 Current	***124,388,256,576***	-	***122,491,917,919***	-
- Advances	23,860,576,236		22,487,758,236	
- Deposits, collateral	449,540,000		192,500,000	
- Other receivables (*)	100,076,355,340		99,805,541,883	
- Other receivables.	1,785,000			
- Other payables (*)			6,117,800	
b. Non-current	***92,064,845,364***	-	***92,064,845,364***	-
- Deposits, collateral	102,512,000		102,512,000	
- Other receivables (*)	91,962,333,364		91,962,333,364	
Total	**216,453,101,940**	-	**214,556,763,283**	-

(*) Details of current receivables, including:

As of:	30.09.2026	*01/01/2026*
Mr. Truong Van Huy	1,000,000,000	1,000,000,000
PTN Trading Service Company Limited	4,667,424,865	4,667,424,865
Nam Long Company Limited	628,037,690	628,037,690
Electricity And Telecommunications Payment Solutions Joint Stock	77,672,326,974	77,672,326,974
Ha Noi Electrical Equipment And Technology Joint Stock Company	5,509,726,027	5,509,726,027
Manh Dien Phu Quoc Company Limited	84,742,120	155,119,383
Thinh Phat Business and Trade Company Limited	267,142,466	267,142,466
Hanoi Electricity Investment - Service - Trade Company Limited	6,499,630,000	6,499,630,000
Maintenance Fund Expenses Receivable	2,736,303,277	2,736,303,277
Other receivables	1,011,021,921	669,831,201
Total	**100,076,355,340**	**99,805,541,883**

**) Details of non-current receivables, including:

As of:	30.09.2026	*01/01/2026*	
Phu Quoc Economic Management Board	12,772,280,000	12,772,280,000	
Ha Quang Aquaculture Cooperative	29,308,601,421	29,308,601,421	
Thuan Phat Agricultural Investment Company Limited	45,131,451,943	45,131,451,943	
Dai Sanh Consultancy Design And Building Corporation	750,000,000	750,000,000	
Ben Thanh Agricultural Cooperative	1,000,000,000	1,000,000,000	
Tien Hiep Phat Production And Trading Joint Stosk Company	3,000,000,000	3,000,000,000	
Total	**91,962,333,364**	**91,962,333,364**	-

6. Shortage of assets awaiting resolution

	31/03/2026		01/01/2026	
	Quantity	Value	Quantity	Value
Inventories		20,144,534,797		20,144,534,797
Total		**20,144,534,797**		**20,144,534,797**

7 *Inventories*

Items	30.09.2026		01/01/2026	
	Cost	Provision	Cost	Provision
- Raw materials, inventory	-		-	
- Unfinished production costs	-		-	
- Goods				
- Real estate goods	15,760,513,212		29,004,465,788	
Total	**15,760,513,212**	-	**29,004,465,788**	-

(*) An Duong Vuong Electricity High-rise Apartment Project. As at September 30, 2026. Inventory: 6 apartments and 1 commercial floors

8 **Non-current assets in progress**

Items	30.09.2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
a. Longterm unfinished production costs				
b. Construction-in-progress				
- Construction-in-	154,273,954,334	154,273,954,334	154,273,954,334	154,273,954,334
- Repair	-	-	-	
Total	**154,273,954,334**	**154,273,954,334**	**154,273,954,334**	**154,273,954,334**

(*) Details of unfinished production costs:

As of:	*30.09.2026*	*01/01/2026*
- Con Khuong Project	31,182,268,473	31,182,268,473
- Bai Thom - Phu Quoc Project	1,609,760,572	1,609,760,572
- Da Lat - Lam Dong Electricity Hotel Project	183,523,176	183,523,176
- Cu Chi District Garden Village and Ecotourism Project (13ha)	5,640,301,337	5,640,301,337
- Project of flower-ornamental plants-ornamental fish village in Cu Chi district (36 ha)	2,988,269,091	2,988,269,091
- Phan Rang - Ninh Thuan Electricity Hotel Project	23,593,070,522	23,596,270,522
- Cam Phuoc Tay Commune Solar Power Plant - Nha Trang	376,471,081	376,471,081
- Phuoc Huu Commune Solar Power Plant - Ninh Thuan	19,546,639	19,546,639
- Can Tho Water Heaven Project	20,123,036,686	20,119,836,686
- Vung Tau Hotel Renovation and Upgrade	68,557,706,757	68,557,706,757
Total	***154,273,954,334***	***154,273,954,334***

Unit: VND

8. Decrease and Increase of Tangible fixed assets

Items	Buildings, structures	Machinery , and equipment	Means of transport	Management tools	Total
The original costs of tangible fixed assets					
Beginning balance	*15,577,774,510*	*535,988,000*	*2,273,209,832*	*477,797,639*	*18,864,769,981*
- Purchases during the year		-			
- Completed capital expenditure					
- Other increases					
- Transferred to investment property					
- Disposals					
- Other decreases					
Ending balance	*15,577,774,510*	*535,988,000*	*2,273,209,832*	*477,797,639*	*18,864,769,981*
Accumulated depreciation					
Beginning balance	*8,586,437,194*	*535,988,000*	*2,273,209,832*	*477,797,639*	*11,873,432,665*
- Depreciation during the year	233,666,622				233,666,622
- Other increases					-
- Transferred to investment property					-
- Disposals					
- Other decreases					-
Ending balance	*8,820,103,816*	*535,988,000*	*2,273,209,832*	*477,797,639*	*12,107,099,287*
Remaining value of tangible fixed assets					
- At the beginning of the year	*6,991,337,316*	-		-	*6,991,337,316*
- At the end of the year	*6,757,670,694*	-	-	-	*6,757,670,694*

- Original price of fixed assets at the end of the year that have been fully depreciated but are still in use: 3,286,995,471 VND.
- Original price of fixed assets at the end of the year awaiting liquidation: 0
- Commitments on the purchase and sale of tangible fixed assets of great value in the future: None
- Other changes in tangible fixed assets: None

9. Decrease and Increase of Intangible fixed assets

Items	Land Use Rights	Patent Rights	Trademarks	Computer Software	Total
The original costs of intangible fixed assets					
Beginning balance	***55,888,730,642***	-	-	***485,850,000***	***56,374,580,642***
- Purchases during the year				-	-
- Generated internally					-
- Increases due to business consolidation					-
- Other increases	-				-
- Disposals					-
- Other decreases					
Closing balance	***55,888,730,642***	-	-	***485,850,000***	***56,374,580,642***
Accumulated depreciation					
Beginning balance	***12,337,700,898***	-	-	***485,850,000***	***12,823,550,898***
- Depreciation during the year	949,053,915				949,053,915
- Disposals					-
- Other decreases					-
Closing balance	***13,286,754,813***	-	-	***485,850,000***	***13,772,604,813***
Remaining value of intangible fixed void					
- At the beginning of the year	***43,551,029,744***	-	-	-	***43,551,029,744***
At the end of the year	***42,601,975,829***	-	-	-	***42,601,975,829***

- Remaining value at the end of the quarter of intangible fixed assets used as mortgages and pledges to secure loans: Land use right certificate at No. 147-Phan Chu Trinh-Ward 2-Vung Tau City has been mortgaged as collateral for loans of Electricity and Telecommunications Payment Solutions Joint Stock Company.
- Original price of intangible fixed assets at the end of the period that have been fully depreciated but are still in use: 407,100,000 vnd
- Other data and explanation: None

10. Increase and Decrease of Investment Property

Items	Beginning balance	Increase during the period	Decrease during the period	Closing balance
Original costs of Investment Property	**23,545,360,562**	-	-	**23,545,360,562**
- Land use rights				-
- House	9,561,124,108			9,561,124,108
- House and land use rights	13,984,236,454			13,984,236,454
- Infrastructure				-
Accumulated depreciation	**10,478,350,209**	**377,609,436**	-	**10,855,959,645**
- Land use rights				-
- House	7,271,998,741	224,113,887		7,496,112,628
- House and land use rights	3,206,351,468	153,495,549		3,359,847,017
- Infrastructure				-
Remaining value of Investment Property	**13,067,010,353**			**12,689,400,917**
- Land use rights	-			-
- House	2,289,125,367			2,065,011,480
- House and land use rights	10,777,884,986			10,624,389,437
- Infrastructure	-			-

- Remaining value at the end of the quarter of investment property used as mortgages and pledges to secure loans: Certificate of land use rights and assets on land at No. 25-25A Tang Bat Ho-Binh Thanh District has been mortgaged as collateral for the loan.

11. Prepaid expenses	**30.09.2026**	**1/1/2026**
a. Current	-	*973,148*
b. Non-current	-	-
- Used tools and equipment	-	-
Total	-	**973,148**

Unit: VND

12. Loans and Finance Leases

Items	30.09.2026		01/01/2026	
	Value	Amount likely to be paid	Value	Amount likely to be paid
a. Current loans	***96,073,856,167***	***96,073,856,167***	***96,132,456,167***	***96,132,456,167***
Vietnam Thuong Tin Commercial Joint Stock Bank - North Saigon Branch (1)	48,690,090,000	48,690,090,000	48,690,090,000	48,690,090,000
Saigon Bank for Industry and Trade - Head Office (2)	31,757,366,167	31,757,366,167	31,757,366,167	31,757,366,167
Agricultural and Rural Development Bank Branch 11 (3)	15,626,400,000	15,626,400,000	15,685,000,000	15,685,000,000
b. Non-current loans	**71,520,428,113**	71,520,428,113	**71,520,428,113**	**71,520,428,113**
Vietnam Thuong Tin Commercial Joint Stock Bank - North Saigon Branch (4)	71,520,428,113	71,520,428,113	71,520,428,113	71,520,428,113
Total	**167,594,284,280**	**167,594,284,280**	**167,652,884,280**	**167,652,884,280**

Detailed information related to current loans:

(1) Credit Agreement No. CBSG.HDTD.26210920 dated September 24, 2020 with the following detailed terms:

- Credit limit: 225,000,000,000 VND;
- Purpose of the loan: to supplement working capital to implement the 2020 production and business plan;
- Term of validity of the limit: 12 months from the date of signing the contract;

(1) Credit Agreement No. 26/2020/HDTDHMDP-PN dated October 08,02020

- Saigon Bank for Industry and Trade - Head Office
- Credit limit: 300,000,000,000 VND;
- Term of validity of the limit: 12 months from the date of signing the contract;
- Purpose of the loan: to supplement working capital to implement from 2020 to 2020 production and business plan;

202000242/BS.03 dated August 31, 2020 with the following detailed terms:

- Credit limit: 80,000,000,000 VND;

Unit: VND

13. Trade payables

Items	30.09.2026		01/01/2026	
	Value	Amount likely to be paid	Value	Amount likely to be paid
Current				
Construction Corporation No 1 Joint Stock Company	536,731,647	536,731,647	536,731,647	536,731,647
Ha Noi Electrical Equipment And Technology Joint Stock Company	2,613,560,773	2,613,560,773	2,613,560,773	2,613,560,773
Marina Hotel J.S.C	1,304,251,300	1,304,251,300	1,304,301,300	1,304,301,300
Thuan Phat Agricultural Investment Company Limited	565,800,000	565,800,000	565,800,000	565,800,000
Southern House Travel Service Company Limited	141,282,989	141,282,989	141,282,989	141,282,989
Vietnamtourist Travel Joint Stock Company	515,310,000	515,310,000	515,310,000	515,310,000
Saigon Song Be Trading and Tourism Company Limited	128,000,000	128,000,000	128,000,000	128,000,000
New Century Tourism & Events Co., Ltd.	752,636,000	752,636,000		
Other entities	1,672,665,696	1,672,665,696	1,712,112,580	1,712,112,580
Total	**8,230,238,405**	**8,230,238,405**	**7,517,099,289**	**7,517,099,289**

14. Prepaid payments from the buyers

Items	30.09.2026		01/01/2026	
	Value	Amount likely to be paid	Value	Amount likely to be paid
Current				
Phu Loi Trading Production Corp	4,570,760,002	4,570,760,002	4,570,760,002	4,570,760,002
PTN Trading Service Company Limited	282,542,392	282,542,392	282,542,392	282,542,392
Manh Dien Phu Quoc Company Limited	780,000,000	780,000,000	780,000,000	780,000,000
Customers Buying Peridot Apartments	3,985,865,200	3,985,865,200	3,242,140,083	3,242,140,083
Ha Noi Electrical Equipment And Technology Joint Stock Company	19,759,200,000	19,759,200,000	19,759,200,000	19,759,200,000
Da Nhim - Ham Thuan - Da Mi Hydropower Company	602,377,020	602,377,020		
Prepayment to other entities	188,883,481	188,883,481	210,341,001	210,341,001
Total	**30,169,628,095**	**30,169,628,095**	**28,844,983,478**	**28,844,983,478**

Unit: VND

15 . Dividends and profits must be paid

On the date	31.03.2026	01.01.2026
2010 dividend payment	805,773,038	810,846,638
2016 dividend payment	6,466,761,280	6,478,735,780
Total	**7,272,534,318**	**7,289,582,418**

16 . Taxes and payables

a. Payables	1/1/2026	Amount payable during the year	Amount actually paid during the year	30.09.2026
- Value Added Tax	124,207,222	2,734,152,096	2,811,845,139	53,635,487
- Corporate income tax	402,715,152	2,022,330,796	2,022,330,796	-
- Personal income tax	225,639,383	13,441,276	24,743,151	214,337,508
- Land Rent	23,313,070,501	10,692,387	2,674,256,122	19,649,506,766
- Business License Tax	-			-
- Other fees and charges payable	3,816,352,682	2,002,515,174	1,347,350,122	4,471,517,734
Total	**27,881,984,940**	**6,783,131,729**	**8,880,525,330**	**24,388,997,495**

b. Receivables	1/1/2026	Increase	Decrease	30.09.2026
- Corporate income tax	516,650,927			516,650,927
- Personal income tax	2,055,088			2,055,088
- Land rent + Land use tax	1,000,000,000		1,000,000,000	-
Total	**1,518,706,015**	**-**	**1,000,000,000**	**518,706,015**

The Company's tax settlement is subject to examination by the tax authorities. Since the application of tax laws and regulations to various types of transactions can be subject to varying interpretations, the tax amounts presented in the Financial Statements may be subject to change at the discretion of the tax authorities.

Unit: VND

17 . Accrued expenses	30.09.2026	1/1/2026
a. Current	*81,364,480,408*	*79,423,614,906*
- Advance provision for interest expense	81,364,480,408	79,419,438,848
- Other expenses		4,176,058
b. Non-current	-	-
Total	**81,364,480,408**	**79,423,614,906**

18 . Unearned revenue	30.09.2026	1/1/2026
Revenue from Leasing	-	-
Total	-	-

19 . Other payables	30.09.2026	1/1/2026
Current		
- Union funds	82,664,440	93,667,940
- Social insurance, health insurance, unemployment insurance	37,000,320	
- Current deposits	1,041,000,000	1,041,000,000
- Other payables (*)	598,485,888,728	591,934,495,880
Total	**599,646,553,488**	**593,069,163,820**

(*) Other payables include:

As of:	30.09.2026	1/1/2026
Investment cooperation with Thai Son Investment Solutions Joint Stock Company	46,971,350,815	46,971,350,815
Thuan Phat Agricultural Investment Company Limited	434,727,296,294	434,727,296,294
Shareholders contribute capital in the 3rd and 4th installments	4,819,995,690	4,819,995,690
Temporarily hold 2% of Peridot apartment maintenance fee paid by customers	2,682,749,864	2,682,749,864
Southern Power Corporation	3,101,855,215	3,101,855,215
Mr. Tran Ngoc Thang	2,650,000,000	2,650,000,000
Marina Hotel J.S.C	10,636,870,672	10,636,870,672
Hoa Binh Service Trading Technology Investment Company Limited	42,299,692,798	42,299,692,798
Remuneration for the Board of Directors	4,479,999,854	4,299,999,872
Retail Customers	36,450,000,000	36,450,000,000
Vu Xuan Lai	50,000,000	1,110,000,000
Dao Hai Manh	7,000,000,000	
Ho Chi Minh City Tax Department	760,818,180	
Other payables	1,855,259,346	2,184,684,660
Total	**598,485,888,728**	**591,934,495,880**

Unit: VND

20 . *Equity*

20.1 Reconciliation table of changes in equity

Items	*Equity*	Other owners' equity	Fund for investment and development	Capital construction investment funds	Undistributed profit	Total
Beginning balance	***454,071,610,000***	***1,000,000,000***	***2,773,035,995***	-	***(86,643,854,937)***	***371,200,791,058***
- Capital increase in previous year						-
- Profit in previous year						
- Other increases						-
- Capital decrease in previous year						-
- Loss in previous year					(124,508,899,418)	(124,508,899,418)
- Profit Distribution during the previous year						-
- Other decreases						-
Last year ending balance / This year beginning balance	***454,071,610,000***	***1,000,000,000***	***2,773,035,995***	-	(211,152,754,355)	***246,691,891,640***
- Capital increase during the reporting period						-
- Profit during the reporting period					(31,297,395,955)	(31,297,395,955)
- Other increases						-
- Capital decrease during the reporting period						-
- Loss during the reporting period						
- Profit Distribution during the this year						-
- Other decreases						-
Ending balance of the reporting year	***454,071,610,000***	***1,000,000,000***	***2,773,035,995***	-	(242,450,150,310)	***215,394,495,685***

Unit: VND

20.2 Details of equity	30.09.2026	1/1/2026
- Contributed capital of the Parent Company		
- Contributed capital of owners (*)	841,000,000,000	841,000,000,000
- Contributed capital of other entities (*)		
Total	**841,000,000,000**	**841,000,000,000**

(*) Details: Contributed capital of the owners:

Thai Son Investment Solutions Joint Stock Company (20,29%)	91,217,640,000	91,217,640,000
Ha Noi Electrical Equipment and Technology Joint Stock Company (33.03%)	150,000,000,000	150,000,000,000
Other shareholders	212,853,970,000	212,853,970,000
Total	**454,071,610,000**	**454,071,610,000**

20.3 Capital transactions with owners and distribution of dividends, profit sharing	30.09.2026	1/1/2026
- Owners investment capital:	454,071,610,000	454,071,610,000
+ Capital contribution at the beginning of the year	454,071,610,000	454,071,610,000
+ Capital contribution increased during the year		
+ Capital contribution decreased during the year		
+ Capital contribution at the end of the year	454,071,610,000	454,071,610,000
- Dividends and profits distributed		

20.4 Stocks	*30.09.2026*	*1/1/2026*
Number of shares registered for issuance	84,100,000	84,100,000
Number of shares issued to the public		
- Common shares	45,407,161	45,407,161
Number of outstanding shares in circulation		
- Common shares	45,407,161	45,407,161
Par value of outstanding shares: 10,000 VND/ share		

21 . Off-Balance Sheet Items

Bad Debts Settled	*30.09.2026*	*1/1/2026*
- Nguyen Duy Phuong	66,000,000	66,000,000
- Do Minh Son	10,000,000	10,000,000
- Nguyen Van Dau	9,232,003	9,232,003
Tra Khuc Architecture and Construction Company Limited	4,000,000	4,000,000
- Hoc Mon Electricity	6,971,538	6,971,538
- Other entities	9,018,708	9,018,708
Total	**105,222,249**	**105,222,249**

VI. Additional information for items presented in the Income statement

1. Total sales and service revenue	**Accumulated to Q3/2026**	**Accumulated to Q3/2025**
- Revenue from sales:	26,083,900,991	
- Revenue from other providing services	7,116,526,264	3,420,948,041
Total	**33,200,427,255**	**3,420,948,041**

2. Revenue deductions	**Accumulated to Q3/2026**	**Accumulated to Q3/2025**
+ Trade discounts	3,094,000	-
+ Sales allowances		-
Total	**3,094,000**	**-**

3 - Cost of goods sold	**Accumulated to Q3/2026**	**Accumulated to Q3/2025**
- Cost of goods sold	13,240,858,576	
- Cost of other services provided	3,223,177,097	4,147,985,120
Total	**16,464,035,673**	**4,147,985,120**

4 Financial income	Accumulated to Q3/2026	Accumulated to Q3/2025
- Interest on deposits and loans	677,178,146	653,182,388
- Other financial income		
- Exchange rate difference	700,606	
Total	**677,878,752**	**653,182,388**

5 Financial expenses	Accumulated to Q3/2026	Accumulated to Q3/2025
- Interest expense	1,945,041,560	64,584,206,321
- Profit sharing from business cooperation	38,333,416,066	5,928,925,918
- Exchange rate difference loss		
Total	**40,278,457,626**	**70,513,132,239**

6. Selling expenses	Accumulated to Q3/2026	Accumulated to Q3/2025
Cost of outsourced services		
Other cash costs	-	-
Total	-	-

7. Administration expenses	Accumulated to Q3/2026	Accumulated to Q3/2025
Management staff costs	1,258,988,378	1,352,021,646
Cost of management material	22,143,220	29,831,191
Cost of fixed assets depreciation and amortization	1,102,549,464	1,102,549,464
Taxes, fees and charges	10,692,387	30,943,604
Cost of outsourced services	191,543,919	164,548,866
Contingency costs		
Other cash costs	855,885,753	1,306,075,344
Total	**3,441,803,121**	**3,985,970,115**

8. Other income	Accumulated to Q3/2026	Accumulated to Q3/2025
- Liquidation, sale of tools and equipment		-
- Penalties for breach of contract		
- Sales discounts, commissions received		
- Other amounts	32,000	3,168,448
Total	**32,000**	**3,168,448**

9. Other expenses	Accumulated to Q3/2026	Accumulated to Q3/2025
- Remaining value of fixed assets and costs of liquidation and sale of fixed assets		
- Compensation for breach of contract		
- Administrative fines	2,962,819,295	
- Other amounts	3,193,451	3,866,747,527
Total	**2,966,012,746**	**3,866,747,527**

Ho Chi Minh City, October 28, 2026

CHIEF ACCOUNTANT	GENERAL DIRECTOR
La Thi Vuong Quy	Hoang Huy Hung