DONGTHAP BUILDING MATERIALS & CONSTRUCTION JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENT

QUARTER III - 2026

(From 01/07/2026 to 30/09/2026)

To: .....

Form B 01a - DN/HN

BALANCE SHEET
As of 30/09/2026

Unit: VND

ASSETS	Code	As of 30/09/2026	As of 01/01/2026
A. CURRENT ASSETS	**100**	**181.674.356.472**	**156.948.193.745**
I. Cash and cash equivalents	**110**	**9.077.959.086**	**12.727.692.764**
1. Cash	111	8.277.836.182	9.524.481.852
2. Cash equivalents	112	800.122.904	3.203.210.912
II. Short-term financial investments	**120**	**48.408.961.643**	**39.110.820.073**
1. Held-to-maturity investments	123	48.408.961.643	39.110.820.073
III. Current receivables	**130**	**66.782.234.978**	**62.923.589.618**
1. Current trade receivables	131	31.132.012.567	32.021.867.522
2. Current prepayments to suppliers	132	36.850.994.108	29.544.717.352
3. Other current receivables	135	7.542.964.011	6.003.759.373
4. Current provision for doubtful debts	136	(8.743.735.708)	(4.646.754.629)
IV. Inventories	**140**	**56.040.796.604**	**40.393.434.621**
1. Inventories	141	56.063.216.576	40.417.017.372
2. Provision for devaluation of inventories	142	(22.419.972)	(23.582.751)
V. Other current assets	**160**	**1.364.404.161**	**1.792.656.669**
1. Current prepaid expenses	161	1.364.404.161	790.316.167
2. Deductible value added tax	162	-	-
3. Taxes and other receivables from the State	163	-	1.002.340.502
B. NON-CURRENT ASSETS	**200**	**914.792.357.162**	**929.972.365.661**
I. Non-current receivables	**210**	**774.489.541**	**252.991.851**
1. Other non-current receivables	215	774.489.541	252.991.851
II. Fixed assets	**220**	**77.382.997.314**	**86.394.733.686**
1. Tangible fixed assets	221	56.207.400.144	64.800.505.842
Historical cost	222	335.838.997.331	334.674.346.769
Accumulated depreciation	223	(279.631.597.187)	(269.873.840.927)
2. Finance leased fixed assets	224	17.735.240.445	18.153.871.119
Historical cost	225	25.959.244.055	25.959.244.055
Accumulated depreciation	226	(8.224.003.610)	(7.805.372.936)
3. Intangible fixed assets	227	3.440.356.725	3.440.356.725
Historical cost	228	6.029.344.330	6.029.344.330
Accumulated amortization	229	(2.588.987.605)	(2.588.987.605)
III. Investment properties	240	**71.405.482.278**	**73.996.810.266**
1. Historical cost	241	86.377.599.542	86.377.599.542
2. Accumulated depreciation	242	(14.972.117.264)	(12.380.789.276)
IV. Non-current assets in progress	**250**	**449.592.334.024**	**443.601.381.777**
1. Construction in progress	252	449.592.334.024	443.601.381.777
V. Long-term financial investments	**260**	-	-
1. Investments in equity of other entities	263	1.192.413.670	1.192.413.670
2. Provision for devaluation of long-term financial investments	264	(1.192.413.670)	(1.192.413.670)
3. Held-to-maturity investments	265	-	-
VI. Other non-current assets	**270**	**315.637.054.005**	**325.726.448.081**
1. Non-current prepaid expenses	271	315.242.648.782	324.791.830.145
2. Deferred income tax assets	272	394.405.223	934.617.936
TOTAL ASSETS (280 = 100 + 200)	**280**	**1.096.466.713.634**	**1.086.920.559.406**

Form B 01a - DN/HN

BALANCE SHEET (CONTINUED)
As of 30/09/2026

Unit: VND

SOURCES	Code	As of 30/09/2026	As of 01/01/2026
C. LIABILITIES	**300**	**522.108.925.289**	**532.551.028.111**
I. Current liabilities	**310**	**164.550.658.162**	**168.595.465.187**
1. Current trade payables	311	9.610.214.476	10.226.271.848
2. Current prepayments from customers	312	13.657.472.019	4.880.234.889
3. Dividend, profit payable	313	49.250.226.122	49.470.090.916
4. Taxes and other payables to the State	314	21.206.329.035	8.219.736.148
5. Payables to employees	315	7.600.537.455	3.579.070.477
6. Current accrued expenses	316	764.709.981	3.126.861.235
7. Current unearned revenue	319	8.563.259.606	8.563.259.606
8. Other current payables	320	391.795.855	461.733.310
9. Current borrowings and finance lease liabilities	321	50.500.490.775	75.892.431.756
10. Current payable provision	322	342.661.140	544.566.280
11. Bonus and welfare fund	323	2.662.961.698	3.631.208.722
II. Non-current liabilities	**330**	**357.558.267.127**	**363.955.562.924**
1. Non-current unearned revenue	337	338.055.571.483	344.476.284.490
2. Non-current borrowings and finance lease liabilities	339	19.469.433.034	19.469.433.034
3. Deferred corporate income tax	342	33.262.610	9.845.400
D. OWNER'S EQUITY	**400**	**574.357.788.345**	**554.369.531.295**
I. Owner's equity	**411**	**574.357.788.345**	**554.369.531.295**
1. Contributed Capital	411	386.000.000.000	386.000.000.000
Ordinary shares with voting rights	411a	386.000.000.000	386.000.000.000
2. Other funds	414	90.975.000	-
3. Treasury shares	415	(46.460.000)	(46.460.000)
4. Surplus from asset revaluation	416	232.661.029	232.661.029
5. Development and investment fund	418	165.385.043.754	161.573.314.312
6. Undistributed profit after tax	420	7.410.529.880	(8.525.975.338)
Undistributed profit after tax brought forward	420a	(8.809.761.259)	(16.100.606.599)
Undistributed profit after tax for the current period	420b	16.220.291.139	7.574.631.261
7. Non-controlling interests	429	15.285.038.682	15.135.991.292
TOTAL SOURCES (440 = 300 + 400)	**440**	**1.096.466.713.634**	**1.086.920.559.406**

M.S.D.N: 1400101... CÔNG TY CỔ PHẦN XÂY LẮP VÀ VẬT LIỆU XÂY DỰNG ĐỒNG THÁP TỈNH ĐỒNG THÁP

Nguyen Hoang Anh
General Director
Dong Thap, October 27, 2026

Le Ngoc Qui
Chief Accountant

Pham Thi Thu Hien
Prepared by

DONGTHAP BUILDING MATERIALS & CONSTRUCTION JOINT STOCK COMPANY AND SUBSIDIARIES
Address: No. 03, Ton Duc Thang Street, Cao Lanh Ward, Dong Thap Province

Form B 02a - DN/HN

CONSOLIDATED INCOME STATEMENT
Accounting period of Quarter III of 2026

Unit: VND

Item	Code	Quarter II		Accumulated from the beginning	
		This year	Previous year	This year	Previous year
1.Revenue from sales and service rendered	01	105.367.181.727	68.795.171.084	234.114.412.053	148.371.618.378
2.Revenue deductions	02	-	62.853.864	-	62.853.864
3.Net revenue from sales and service rendered	10	105.367.181.727	68.732.317.220	234.114.412.053	148.308.764.514
4.Cost of goods sold	11	68.011.190.254	44.670.581.327	154.084.516.308	104.011.026.723
5.Gross profit from sales and service rendered	20	37.355.991.473	24.061.735.893	80.029.895.745	44.297.737.791
6. Profit/Loss from liquidation of property	21	-	-	-	-
7.Financial income	22	655.323.352	8.457.059	1.466.911.548	955.768.575
8.Financial expenses	23	1.159.686.478	919.462.685	3.502.846.649	4.551.870.399
- In which: Interest expenses	24	1.159.686.478	919.462.685	3.502.846.649	4.551.870.399
9.Selling expenses	25	7.171.889.685	6.150.635.804	19.558.835.220	18.155.576.543
10.Administrative expenses	26	13.295.345.508	6.555.544.945	30.537.650.665	22.982.834.305
11.Net operating profit	30	16.384.393.154	10.444.549.518	27.897.474.759	(436.774.881)
12.Other income	31	649.468.712	1.706.031.299	945.174.843	9.979.567.784
13.Other expenses	32	85.962.689	2.419.725.856	1.451.922.847	2.615.842.744
14.Other profit (40 = 31 - 32)	40	563.506.023	(713.694.557)	(506.748.004)	7.363.725.040
15.Profit before tax	50	16.947.899.177	9.730.854.961	27.390.726.755	6.926.950.159
16.Current CIT expense	51	2.725.498.345	313.842.932	3.790.746.192	452.169.648
17.Deferred CIT expense	52	95.504.148	141.060.978	583.320.723	(122.170.683)
18.Net profit after tax	60	14.126.896.684	9.275.951.051	23.016.659.840	6.596.951.194
19.Net profit after tax of the parent company	61	13.622.357.793	9.033.342.060	22.007.199.995	5.851.319.594
20.Net profit after tax of non-controlling interests	62	504.538.891	242.608.991	1.009.459.845	745.631.600
21. Basic earnings per share(*)	70	**322**	**234**	**515**	**171**
22. Diluted earnings per share(*)	71				

M.S.D.N: 1400101396 CÔNG TY CỔ PHẦN XÂY LẮP VẬT LIỆU XÂY DỰNG ĐỒNG THÁP TỈNH ĐỒNG THÁP

Nguyen Hoang Anh
General Director
Dong Thap, October 27, 2026

Le Ngoc Qui
Chief Accountant

Pham Thi Thu Hien
Prepared by

Form B 03a - DN/HN

CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)
Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

ITEM	Code no	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	27.390.726.755	6.926.950.159
2. Adjustments for:			
Depreciation of fixed assets and investment property	02	12.767.714.922	(15.284.618.472)
Provisions	03	3.893.913.160	(504.952.533)
Gains or losses from investment activities	05	(917.132.878)	(7.448.335.597)
Interest expenses	06	3.502.846.649	4.551.870.399
3. Operating profit before changes in working capital	**08**	**46.638.068.608**	**(11.759.086.044)**
Increase or decrease in receivables	09	(4.411.278.697)	16.452.925.797
Increase or decrease in inventories	10	(15.646.199.204)	1.671.154.902
Increase or decrease in payables (excluding interest payable and corporate income tax payable)	11	9.506.836.591	226.580.883.072
Increase or decrease in prepaid expenses	12	8.975.093.369	(26.475.082.118)
Interest paid	14	(3.584.533.619)	(3.608.691.934)
Corporate income tax paid	15	(1.248.353.605)	(941.684.955)
Other cash receipts from operating activities	16	13.510.000	-
Other cash payments for operating activities	17	(3.070.188.234)	(3.041.797.200)
Net cash flows from operating activities	**20**	**37.172.955.209**	**198.878.621.520**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash paid for the purchase and construction of fixed assets and other long-term assets	21	(7.195.072.762)	(5.799.378.785)
2. Cash received from the disposal or sale of fixed assets and other long-term assets	22	-	7.993.240.741
3. Cash paid for loans or purchases of debt instruments	23	(31.900.000.000)	(35.653.852.603)
4. Cash received from loan repayments or the sale of debt	24	23.329.000.000	54.500.000.000
5. Cash received from interest on loans, dividends, and distributed profits	27	952.689.856	2.036.670.742
Net cash flows from investing activities	**30**	**(14.813.382.906)**	**32.570.423.248**

Form B 03a - DN/HN

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)
(Indirect method)
Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

ITEM	Code no	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Cash received from borrowings	33	110.033.034.580	110.221.986.874
2. Cash paid for repayment of borrowings	34	(135.424.975.561)	(325.336.386.380)
3. Cash paid for repayment of finance lease principal	35	-	-
4. Dividends and profits paid to owners	36	(617.365.000)	(1.103.600.000)
Net cash flows from financing activities	**40**	**(26.009.305.981)**	**(216.217.999.506)**
NET CASH FLOW DURING THE PERIOD (50 = 20+30+40)	**50**	**(3.649.733.678)**	**15.231.045.262**
Cash and cash equivalents at the beginning of the	60	12.727.692.764	11.976.412.984
Effect of exchange rate changes on foreign currency	61	-	-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (70 = 50 + 60 + 61)	**70**	**9.077.959.086**	**27.207.458.246**

M.S.D.N: 1400101396 CÔNG TY CỔ PHẦN XÂY LẮP VÀ VẬT LIỆU XÂY DỰNG ĐỒNG THÁP TỈNH ĐỒNG THÁP

Nguyen Hoang Anh
General Director
Dong Thap, October 27, 2026

Le Ngoc Qui
Chief Accountant

Pham Thi Thu Hien
Prepared by

Form B 09a – DN/HN

SELECTED NOTES TO THE FINANCIAL STATEMENTS
Accounting period from January 01, 2026 to September 30, 2026

1. OPERATION CHARACTERISTICS OF THE COMPANY

1.1 Ownership structure

Dong Thap Building Materials & Construction Joint Stock Company (hereinafter referred to as the "Company") was formerly Dong Building Materials & Construction One Member Limited Liability Company, established under business registration certificate number 1400101396, initially issued on July 9, 2010 by Dong Thap Provincial Department of Planning and Investment.

The Company was converted into a joint-stock company under Decision No. 997/QD-UBND-HC dated September 25, 2015, of the People's Committee of Dong Thap Province regarding the conversion of Dong Building Materials & Construction One Member Limited Liability Company into a joint-stock company.

On November 10, 2016, Dong Thap Building Materials & Construction Joint Stock Company received capital and assets from Dong Building Materials & Construction One Member Limited Liability Company according to the Handover Minutes of "Capital and Assets from State-owned Enterprise to Dong Thap Building Materials & Construction Joint Stock Company." The Company has operated as a joint-stock company since November 11, 2016, under business registration certificate number 1400101396, amended for the 10th time on 05 August, 2025, issued by the Dong Thap Provincial Department of Planning and Investment.

The charter capital according to the business registration certificate is 386,000,000,000 VND.

The Company's head office is at No. 03, Ton Duc Thang Street, Ward 01, Cao Lanh City, Dong Thap Province.

The total number of employees as of September 30, 2026 là 256 (as of January 01, 2025 is: 291).

1.2 Business sectors

- Construction, installation and sand exploitation;
- Industrial Production;

- Trade and services;
- Construction of transportation works and civil works;
- Investment and trading of Real estate;
- Investment and trading of industrial park.

1.3 Business activities

According to the Business Registration Certificate, the Company's main business lines are:

- River sand exploitation - Site leveling;
- Production and trading of all kinds of building materials: Ready-mixed concrete - Centrifugal concrete - Hot asphalt concrete;
- Investment in construction, trading of industrial park infrastructure and real estate;
- Construction of transportation works, industrial works, civil works, residential housing and interior decoration;
- Survey, design of civil, industrial, traffic works and construction consulting services;
- Mechanical and physical testing of building materials, construction quality inspection, structural safety inspection.

1.4 Normal operating cycle

The Company's normal business and production cycle is 12 months.

1.5 Group structure of the Company

During the year, the Group of Companies was structured as a direct ownership entity consisting of a parent company and two direct subsidiaries.

1.6 Directly consolidated subsidiaries

Name	Address	Voting rights ratio	Capital contribution ratio	Profit ratio
Subsidiaries:				
Dong Thap BMC Transport Joint Stock Company	Cao Lanh, Dong Thap	51,0%	51,0%	51,0%
Dong Thap BMC Construction Design Consulting Joint Stock Company	Cao Lanh, Dong Thap	67,9%	67,9%	67,9%

1.7 Significant events affecting the company's business operations during the reporting period

In June 2025, the Company was granted licenses by the competent authority to exploit 02 sand mines for a period of 3 years from 2025-2027. According to the plan, the exploitation output in 2026 is estimated at approximately 2.1 million m^3, corresponding to an expected revenue of approximately 150 billion VND. At the same time, during the year, the Company restructured its operations and transferred a number of land plots to restructure capital sources and improve asset utilization efficiency.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 Annual accounting period

The annual accounting period of the Company begins on January 01 and ends on December 31.

2.2 Accounting currency

The accounting currency is VND.

3. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

The financial statements are presented in Vietnamese Dong ("VND"), at historical cost, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, the guidelines on the preparation and presentation of consolidated financial statements issued under Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Ministry of Finance, and other current accounting regulations in Vietnam.

The attached consolidated financial statements are not intended to reflect the consolidated financial position, consolidated operating results, and consolidated cash flow position according to generally accepted accounting principles and practices in countries other than Vietnam.

These consolidated financial statements do not include all the required disclosures for consolidated annual financial statements and therefore should be read in conjunction with the consolidated financial statements for the most recent fiscal year ended December 31, 2025 of the Group of Companies.

Within the scope of this consolidated financial report, the Group focuses on presenting the significant transactions and changes that occurred during the period.

1. APPLIED ACCOUNTING POLICIES

4.1 Foreign currencies

- The exchange rate applied when recognizing and revaluing assets is the buying rate of the commercial bank where the Company regularly transacts;

- The exchange rate applied when recognizing and revaluing liabilities is the selling rate of the commercial bank where the Company regularly transacts.

Transactions in foreign currencies are recorded at the actual transaction exchange rate on the transaction date. Differences in exchange rates arising during settlement are recognized in the income statement for the period. Balances of monetary items, receivables, and payables denominated in foreign currencies, except for prepayments to suppliers, prepaid expenses, and deferred revenue in foreign currencies, are exchanged into the reporting currency at the actual transaction exchange rate on the balance sheet date. The net difference in exchange rates arising from the revaluation of foreign currency balances at the end of the period are recognized in profit or loss for the period.

4.2 Cash and cash equivalents

Cash and Cash equivalents include Cash on hand and Cash in banks.

4.3 Financial investments

Held-to-maturity investments

Held-to-maturity investments include items such as term deposits.

Investments in equity of other entities

Investments in subsidiary

An investment is classified as an investment in a subsidiary when the Company has control over the policies and operations, usually demonstrated by holding more than 50% of the voting rights.

Investments in subsidiaries are reported at cost, including the purchase price and any directly related costs of investment (if any). In the case of investments using non-monetary assets, the cost of the investments is recorded at the fair value of the non-monetary assets at the time of the transaction.

Dividends and profits distributed in the period after the investment date are recognized as financial income at fair value on the receivable date.

Investments in Associates

An investment is classified as an investment in associates when the Company holds directly or indirectly from 20% to less than 50% of the voting rights of the investee without any other agreement.

Investments in associates are reflected at cost, including the purchase price and any costs directly related to the investment (If any). In the case of investments in non-monetary assets, the cost of the investments is recorded at the fair value of the non-monetary assets at the Date of occurrence.

Dividends and profits distributed for the period after the Date of investment are recognized as revenue from financial activities at fair value on the Date the right to receive arises.

Other investments

Investments classified as other investments are investments other than investments in subsidiary, joint venture, and associate.

Other investments are reported at cost, including the purchase price and any directly related costs. If the investment is made with non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the transaction date.

Method for provisioning for devaluation in financial investment

For long-term financial investments

At the time of preparing financial statements, for other investments that are not listed securities or registered for trading on the domestic stock market and are not freely traded securities on the market, a loss allowance for other investments is made when there is a basis indicating a decrease in value compared to the enterprise's investment value, with the level of provision in accordance with the provisions of Circular No. 48/2019/TT-BTC dated August 08, 2019 of the Ministry of Finance, but not exceeding the actual investment value being recorded in the accounting books.

4.4 Receivables

Recognition principle

Receivables, including trade and other receivables, are presented at their book value after deducting allowances for doubtful debts.

Principle for provisioning for doubtful debts

At the reporting date, a provision for doubtful debts is established for overdue receivables and receivables not yet due but likely to be uncollectible on time. The provision is made in accordance with Circular No. 48/2019/TT-BTC dated August 8, 2019, of the Ministry of Finance and the assessment of the Board of Directors to ensure that the value of receivables does not exceed the recoverable amount.

Increases or decreases in the allowance account balance are recognized in general administrative expenses on the income statement.

4.5 Inventories

Recognition principle for Inventory

Inventories are recorded at the lower of cost and net realizable value.
The cost of inventories includes all purchase costs, conversion costs and other costs incurred in bringing the inventories to their present location and condition. For manufactured products, the cost includes all direct material costs, direct labor costs and general production costs based on usual operation.

The purchase cost of inventories includes the purchase price, non-refundable taxes, transportation costs, handling charges, storage costs during the purchasing process and other costs directly related to the acquisition of inventories. Trade discounts and provision for devaluation of inventories due to non-conforming or substandard goods are deducted from the purchase cost.

Net realizable value is the estimated selling price less the estimated costs of completion and the estimated costs of marketing, selling and distribution.

Valuation method of Inventory

The cost of inventories is determined by the FIFO method.

Accounting method of Inventory

Inventories are accounted for using the perpetual inventory method.

Accounting method of provision for devaluation in inventories

At the reporting date, provision for devaluation of inventories is made for damaged, deteriorated, obsolete, slow-moving inventories and inventories with a book value higher than the net realizable value with the provision made in accordance with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019, of the Ministry of Finance to ensure that the value of inventories does not exceed market value.

Increases or decreases in the allowance for inventory obsolescence are recognized in the cost of goods sold on the income statement.

The provision for devaluation of inventories is determined on an item-by-item basis.

Raw materials, supplies and tools reserved for production purposes are not provided for if the products they contribute to will be sold at or above their production cost.

4.6 Tangible fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation.

Initial recognition and measurement principle

The cost of tangible fixed assets includes the purchase price and all costs directly related to bringing the assets to a ready-to-use condition.

Depreciation method

The cost of tangible fixed assets is depreciated using the straight-line method over the ASSETS' estimated useful life.

The estimated useful lives for certain asset categories are as follows:

• Buildings and architectural structures	10 – 20 years
• Machinery and equipment	06 – 30 years
• Transportation and transmission equipment	06 – 10 years
• Office equipment	04 – 07 years
• Other assets	10 – 20 years

4.7 Intangible fixed assets

Intangible fixed assets are reported at cost less accumulated amortization.

Initial recognition and measurement principle

Cost represents all expenditures incurred by the company to acquire the intangible fixed asset up to the point it is ready for its intended use.

Accounting principles for intangible fixed assets

Land use rights

Land use rights with indefinite useful lives are not amortized.

Computer software

Computer software that is not an integral part of the related hardware is recognized as an intangible asset and amortized over its useful life.

4.8 Leases

Classification of leases

A financial lease is a lease that transfers significant risks and rewards incidental to ownership of an asset to the lessee. All other leases are classified as operating leases.

Finance leases

Leased assets under financial leases are recognized as assets and liabilities on the balance sheet at the same amounts equal to the fair value of the leased asset at the starting date of the lease.

If the fair value of the leased asset exceeds the present value of the minimum lease payments, the latter is used for recognition.

Lease payments under finance leases are apportioned between finance charges and reduction of the lease principal. Finance charges are allocated to each accounting period during the lease term at a constant periodic rate of interest on the remaining balance of the liability for each period.

Assets acquired under finance leases are depreciated using the straight-line method over their estimated useful lives, similar to owned assets, in case of the lease term is shorter, specifically as follows:

Tran Quoc Toan Industrial Park Infrastructure	40 years

Operating leases

Lease payments under operating leases are recognized as operating expenses on a straight-line basis over the lease term.

4.9 Construction in progress

Assets under construction for production, rental, administrative or other purposes are recorded at cost. This cost includes related service charges and borrowing costs, recognized in accordance with accounting policy of the Company. Depreciation of these assets, similar to other assets, commences when the asset is available for use.

4.10 Prepaid expenses

Prepaid expenses are classified as current and non-current based on their original terms and primarily relate to the cost of tools, equipment, and prepaid land lease payments. These expenses are depreciation over the prepayment period or during the period which economic benefits are expected to be realized.

4.11 Liabilities

Liabilities are classified as payables to sellers and other payables according to the principle: Payables to sellers are payables of a commercial nature arising from transactions of buying and selling goods, services, assets, and the seller is an entity independent of the buyer; The remaining payables are classified as other payables.

Liabilities are tracked by original term, remaining term at the reporting Date, by original currency, and by counterparty.

Liabilities are recognized at no less than the obligation to pay.

4.12 Borrowing costs

All other interest expenses are recognized in the income statement as incurred.

4.13 Accrued expenses

Accrued expenses represent future payment obligations related to goods and services received from vendors during the reporting period but not yet paid due to missing invoices or incomplete accounting documentation. These are recognized in the cost of production or sales during the reporting period.

4.14 Equity

Contributed capital

Contributed capital is recorded based on the actual capital contributed of the shareholders.

Profit distribution

Net profit after corporate income tax may be distributed to shareholders after approval by the General Meeting of Shareholders and after allocations in compliance with Vietnamese law.

4.15 Revenue and other income

Revenue from sales

Revenue from sales is determined based on the fair value of amounts received or to be received receivable. In most cases, revenue is recognized when the significant risks and rewards of ownership are transferred to the buyer.

Revenue from service rendered

Revenue from service rendered is recognized when the outcome of the transaction can be reliably estimated. For service transactions spanning multiple periods, revenue is recognized in each period based on the completed portion at the balance sheet date.

Interest income

Interest income is recognized on an accrual basis, determined by the outstanding balance of deposit accounts and the applicable interest rate.

4.16 Revenue deductions

Revenue deductions include returned goods.

Revenue deductions occurring in the same period as the sale are offset against revenue in that period. Deductions occurring after the sales period but before the financial statement release date are offset against revenue in the reporting period. Deductions occurring after the sales period and after the financial statement release date are offset against revenue in the period the deduction occurred.

4.17 Cost of goods sold

Cost of goods sold and services rendered represents the total cost incurred for finished goods, merchandise, services, and investment properties sold during the period, in accordance with revenue recognition principles.

4.18 Financial expenses

Financial expenses reflect costs incurred during the period, mainly including borrowing costs.

4.19 Selling and General & Administrative expenses

Selling expenses reflect actual costs incurred during the process of selling products, goods, and providing services, including labor costs, fuel, depreciation of fixed assets, advertising, transportation, etc.

General and administrative expenses reflect the general management costs of the enterprise, including salaries for administrative staff (wages, salaries, allowances, etc.); social insurance, health insurance, trade union fees, and unemployment insurance for administrative staff; office material costs, labor tools, depreciation of fixed assets used for management; land rent, license tax; provision for doubtful debts; outsourced services (electricity, water, telephone, fax, etc.); and other cash expenses (hospitality, etc.).

4.20 Taxes

Current corporate income tax (CIT) expense

Current CIT expense is determined based on taxable income and the current year's CIT rate of **20%**.

Value added tax

Value added tax of goods and services provided by the Company is calculated at a tax rate of 10%.
Land use rights transfer: Not subject to tax.
According to Resolution No. 204/2025/QH15 passed by the National Assembly Standing Committee June 17, 2025, the Company is entitled to apply the VAT tax rate of 8% to finished products sold during the year as prescribed from January 01, 2025 to the end of December 31, 2026.

Other taxes

Applied in accordance with current tax laws in Vietnam.

The Company's tax reports will be subject to inspection by the tax authorities. As the application of tax laws and regulations to many different types of transactions can be interpreted in many different ways, the amount of tax presented on the financial statements may be changed according to the final decision of the tax authorities.

4.21 Related parties

Related parties are enterprises or individuals who, directly or indirectly through one or more intermediaries, control, are controlled by, or are under common control with the Company. Affiliated companies, individuals directly or indirectly holding voting rights in the Company leading to significant influence over the Company, key management personnel including directors and executive officers of the Company, close family members of these individuals, or companies affiliated with these individuals are also considered related parties.

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

5.1 Cash and cash equivalents

	As of September 30, 2026 VND	As of January 01, 2026 VND
Cash	1.710.294.351	1.851.067.981
Demand deposits	6.567.541.831	7.673.413.871
Cash equivalents	800.122.904	3.203.210.912
Total	**9.077.959.086**	**12.727.692.764**

5.2 Financial investments

Đ Held-to-maturity investments are detailed as follows:

	As of June 30, 2026 VND			As of January 01, 2026 VND		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
Short-term:						
Term deposits						
Term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam – Dong Thap Branch	8.000.000.000	8.000.000.000	-	8.000.000.000	8.000.000.000	-
Term deposits at Vietnam Bank for Agriculture and Rural Development - Cao Lanh Branch	15.695.000.000	15.695.000.000	-	23.024.000.000	23.024.000.000	-
Term deposits at Vietnam International Commercial Joint Stock Bank - Dong Thap Branch	8.100.000.000	8.100.000.000	-	5.000.000.000	5.000.000.000	
Term deposits at Viet Capital Commercial Joint Stock Bank	7.000.000.000	7.000.000.000	-	-	-	-
Term deposits at An	3.000.000.000	3.000.000.000	-	1.252.000.000	1.252.000.000	-

Binh Commercial Joint Stock Bank						
Term deposits at Kien Long Commercial Joint Stock Bank	4.170.586.301	4.170.586.301	-	-	-	-
Term deposits at Prosperity and Development Commercial Joint Stock Bank	1.443.375.342	1.443.375.342	-	834.820.073	834.820.073	-
Term deposits at Ho Chi Minh City Development Commercial Joint Stock Bank	1.000.000.000	1.000.000.000	-	1.000.000.000	1.000.000.000	-
Total	**48.408.961.643**	**48.408.961.643**	**-**	**39.110.820.073**	**39.110.820.073**	-

Investments in other entities are detailed as follows:

	As of September 30, 2026 VND			As of January 01, 2026 VND		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
Investments in other entities:						
Docimexco Joint Stock Company	1.192.413.670	-	(1.192.413.670)	1.192.413.670	-	(1.192.413.670)

5.3 Current trade receivables

	As of September 30, 2026 VND		As of January 01, 2026 VND	
	Book value	Provision	Book value	Provisior
Current:				
Receivables from customers accounting for over 10% of the total include:				
Construction Corporation No. 1 - Joint Stock Company, Dong Thap Branch	4.379.689.011	(2.010.222.006)	5.379.689.011	
Branch of Hai Dang Joint Stock Company in Dong Thap	3.776.492.000	(1.026.314.000)	3.776.492.000	
Others	22.975.831.556	(5.707.199.702)	22.865.686.511	(4.646.754.629)
Total	**31.132.012.567**	**(8.743.735.708)**	**32.021.867.522**	**(4.646.754.629)**

5.4 Current prepayments to suppliers

	As of September 30, 2026 VND	As of January 01, 2026 VND
Prepayments to suppliers accounting for over 10% of the total, including:		
Dong Thap Land Fund Development Center	26.513.835.000	26.513.835.000
ANCO Hot Mix Asphalt Company Limited	4.563.000.000	-
Others	5.774.159.108	3.030.882.352
Total	**36.850.994.108**	**29.544.717.352**

5.5 Other receivables

	As of September 30, 2026 VND		As of January 01, 2026 VND	
	Value	Provision	Value	Provision
Current:				
Dividends and profits receivable	4.072.700.000	-	3.937.500.000	-
Deposits and collaterals	651.024.326	-	555.692.910	-
Advances	2.103.134.000	-	815.933.000	-
Other short-term receivables	716.105.685	-	694.633.463	-
Total	**7.542.964.011**	-	**6.003.759.373**	-
Non-current:				
Deposits and collaterals	774.489.541	-	252.991.851	-

5.6 Doubtful debts

	As of September 30, 2026 VND		As of January 01, 2026 VND	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Total value of receivables and loans that are overdue or not yet due but difficult to recover	19.589.470.960	10.845.735.252	8.073.224.170	3.330.876.929

Details of the increase and decrease in the provision for doubtful debts during the period are as follows:

	Current period VND	Prior period VND
Balance as of 01/01	(4.646.754.629)	(4.392.803.549)
Provision made during the period	(4.096.981.079)	-
Provision reversed during the period	-	244.062.093
Balance as of 30/09	**(8.743.735.708)**	**(4.148.741.456)**

The provision for doubtful debts is made based on evidence available at the reporting date, including:

- Aging of each receivable;
- Actual recoverability;
- Financial information of the customer.

5.7 Inventories

	As of September 30, 2026 VND		As of January 01, 2026 VND	
	Historical cost	Provision	Historical cost	Provision
Raw materials and supplies	17.331.019.695	-	8.014.780.139	-
Work in progress	1.833.048.197	-	948.471.825	-
Finished goods	4.190.469.322	(22.419.972)	2.300.723.792	(23.582.751)
Merchandise	10.094.207.939	-	3.878.802.000	-
Properties	22.614.471.423	-	25.274.239.616	
Total	**56.063.216.576**	**(22.419.972)**	**40.417.017.372**	**(23.582.751)**

Details of the increase and decrease in the provision for inventory devaluation during the period are as follows:

	Current period VND	Prior period VND
Balance as of 01/01	(23.582.751)	(39.512.154)
Provision made during the period	-	-
Provision reversed during the period	1.162.779	-
Balance as of 30/09	**(22.419.972)**	**(39.512.154)**

The reversal of the provision for inventory devaluation is due to the Company having sold the products.

The value of stagnant, poor-quality, damaged, or technically obsolete inventory that cannot be consumed at the end of the period is 82.152.184 VND.

The value of inventories pledged or mortgaged as collateral to secure loans and debts with Vietnam Joint Stock Commercial Bank for Industry and Trade – Sa Dec Branch is VND 14.077.954.673.

5.8 Non-current construction in progress

	As of September 30, 2026 VND		As of January 01, 2026 VND	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Construction in progress:				
Tan Kieu Thap Muoi Industrial Park	440.404.958.763	440.404.958.763	440.399.403.207	440.399.403.207
Prestressed Centrifugal Concrete Pile Production Line	4.620.263.965	4.620.263.965	563.640.916	563.640.916
Wastewater Treatment Plant, 2-Module Wastewater Treatment Plant Project, Tan Lap Industrial Cluster	116.429.519	116.429.519	116.429.519	116.429.519
Tran Quoc Toan Industrial Park Technical Infrastructure: Items: landscaping, 2 auxiliary gates and cargo loading dock	1.474.527.711	1.474.527.711	39.469.953	39.469.953
Factories	493.715.884	493.715.884	-	-
Procurement:	2.482.438.182	2.482.438.182	2.482.438.182	2.482.438.182
Total	**449.592.334.024**	**449.592.334.024**	**443.601.381.777**	**443.601.381.777**

Tan Kieu Thap Muoi Industrial Park has adjusted its total investment value twice. The first time, from VND 800 billion to VND 1,266 billion, and the second time from VND 1.266 billion to VND 1.410 billion (of which, the investment expense of the Company is VND 926 billion). The proposal for adjustment of investment policy was approved by the Dong Thap Provincial People's Council on June 23, 2025

On May 6, 2026, the Company submitted Document No. 59/BC-NĐDPVNN-BMC to the People's Committee of Dong Thap Province, proposing to discontinue the Tan Kieu Industrial Park Project after reviewing its capital mobilization capacity and assessing the project's feasibility.

According to Inspection Conclusion No. 2428/KL-TTT dated July 10, 2026, the Provincial Inspectorate recommended that the Chairman of the Dong Thap Provincial People's Committee approve the policy for returning the Tan Kieu Industrial Park Project and direct relevant departments, agencies, and authorities to coordinate with the Provincial People's Committee in carrying out procedures to invite investment for the infrastructure development of Tan Kieu Industrial Park. The recoverability, timing of recovery, and recoverable amount will be recognized by the Company when a decision or handling plan is determined by the competent authorities on a reliable basis.

5.9 Prepaid expenses

	As of September 30, 2026 VND	As of January 01, 2026 VND
Current:		
Insurance expenses	294.685.285	469.792.934
Specialized land and water surface rental	254.525.828	-
Other expenses	815.193.048	320.523.233
Total	**1.364.404.161**	**790.316.167**
Non-current:		
Land lease of Tran Quoc Toan Industrial Park	66.112.261.827	67.662.530.943
Land lease cost at Tan Lap Industrial Cluster	231.248.224.154	232.832.762.873
Repair expenses	1.494.642.834	1.477.647.209
Mineral exploitation rights	14.705.256.875	20.687.597.513
Other expenses	1.682.263.092	2.131.291.607
Total	**315.242.648.782**	**324.791.830.145**

5.10 Increase and decrease in tangible fixed assets

Item	Buildings and structures VND	Machinery and equipment VND	Transportation and transmission equipment VND	Management equipment and tools VND	Other tangible fixed assets VND	Total VND
Historical cost:						
As of January 01, 2026	40.098.994.269	204.052.719.896	81.793.573.677	680.214.270	8.048.844.657	334.674.346.769
Purchased during the year	-	422.565.909	742.084.653	-	-	1.164.650.562
Investment in finished construction	-	-	-	-	-	-
Liquidation, sales and transfer	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-
As of September 30, 2026	**40.098.994.269**	**204.475.285.805**	**82.535.658.330**	**680.214.270**	**8.048.844.657**	**335.838.997.331**
Accumulated depreciation:						
As of January 01, 2026	25.804.687.513	175.817.581.274	62.828.798.426	680.214.270	4.742.559.444	269.873.840.927
Depreciation during the year	1.145.378.185	4.851.044.954	3.164.780.811	-	596.552.310	9.757.756.260
Liquidation, sales and transfer	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-
As of September 30, 2026	**26.950.065.698**	**180.668.626.228**	**65.993.579.237**	**680.214.270**	**5.339.111.754**	**279.631.597.187**
Net book value:						
As of January 01, 2026	14.294.306.756	28.235.138.622	18.964.775.251	-	3.306.285.213	64.800.505.842
As of September 30, 2026	**13.148.928.571**	**23.806.659.577**	**16.542.079.093**	-	**2.709.732.903**	**56.207.400.144**

5.11 Increase and decrease in intangible fixed assets

Item	Land use rights VND	Computer software VND	Other intangible fixed assets VND	Total VND
Historical cost:				
As of January 01, 2026	3.440.356.725	76.000.000	2.512.987.605	6.029.344.330
As of September 30, 2026	**3.440.356.725**	**76.000.000**	**2.512.987.605**	**6.029.344.330**
Accumulated amortization:				
As of January 01, 2026	-	76.000.000	2.512.987.605	2.588.987.605
Amortization during the year	-	-	-	-
As of September 30, 2026	**-**	**76.000.000**	**2.512.987.605**	**2.588.987.605**
Net book value:				
As of January 01, 2026	3.440.356.725	-	-	3.440.356.725
As of September 30, 2026	**3.440.356.725**	-	-	**3.440.356.725**

The historical cost of fully depreciated intangible fixed assets still in use is 2.588.987.605 VND.

5.12 Increase and decrease in finance lease fixed assets

This refers to the Tran Quoc Toan Industrial Park infrastructure leased by the Company from the Dong Thap Provincial Department of Finance with the lease payment based on the total state budget investment value for the Tran Quoc Toan Industrial Park infrastructure, which is 25.959.244.055 VND over 40 years, starting from January 01, 2017.

5.13 Increase and decrease in investment properties

	As of September 30, 2026 VND	Increase during the period VND	Decrease during the period VND	As of January 01, 2026 VND
Investment property for lease:				
Historical cost:				
Infrastructure – Industrial cluster	86.377.599.542	-	-	86.377.599.542
Total	**86.377.599.542**	**-**	**-**	**86.377.599.542**
Accumulated depreciation:				
Infrastructure – Industrial cluster	14.972.117.264	2.591.327.988	-	12.380.789.276
Total	**14.972.117.264**	**2.591.327.988**		**12.380.789.276**
Carrying amount:				
Infrastructure – Industrial cluster		-	-	
Total	**71.405.482.278**	**-**	**-**	**73.996.810.266**

As of the reporting date, the Company has not yet determined the fair value of the investment property held for lease for disclosure in the separate financial statements because Vietnamese Accounting Standards and the Vietnamese corporate accounting regime currently do not provide guidance on calculating fair value using valuation techniques. The fair value of these investment properties may differ from their book value.

5.14 Current trade payables

	As of September 30, 2026 VND		As of January 01, 2026 VND	
	Value	Amount within repayment capacity	Value	Amount within repayment capacity
Trade payables accounting for over 10% of the total include:				
Dai Thanh Limited Liability Company	2.225.712.250	2.225.712.250	946.325.201	946.325.201
Quang Vinh Production and Trading Limited Liability Company	1.069.857.000	1.069.857.000	1.987.337.300	1.987.337.300
Remaining items	6.314.645.226	6.314.645.226	7.292.609.347	7.292.609.347
Total	**9.610.214.476**	**9.610.214.476**	**10.226.271.848**	**10.226.271.848**

5.15 Dividends and profit payables

	As of September 30, 2026 VND	As of January 01, 2026 VND
Dividends and profit payables	49.250.226.122	49.470.090.916

Profit distribution for 2023 according to Resolution No. 01/NQ-ĐHĐCĐ.2024 dated June 26, 2024, and the second installment of 2022 dividends payable amount to 24.167.675.767 VND and 24.933.253.760 VND, respectively.

In addition, profit distribution for 2024 at subsidiaries according to the Resolution of 2025 General Meeting of Shareholders has a value of 149.296.595 VND.

5.16 Current prepayments from customers

	As of September 30, 2026 VND	As of January 01, 2026 VND
Prepayments from customers accounting for over 10% of the total include:		
Cao Lanh Ward Public Service Provision Center	4.572.700.000	-
Others	9.084.772.019	4.880.234.889
Total	**13.657.472.019**	**4.880.234.889**

5.17 Taxes and other receivables/payables to the State

	As of September 30, 2026 VND		During the period VND		As of January 01, 2026 VND	
	Receivable	Payable	Payable	Paid	Receivable	Payable
Value added tax	-	7.823.077.127	11.351.852.061	6.031.771.106	-	2.502.996.172
Corporate income tax	-	3.351.905.862	3.769.915.668	1.248.353.605	-	830.343.799
Personal income tax	-	75.259.535	184.536.520	122.265.791	9.921.314	22.910.120
Natural resources tax	-	6.524.060.400	32.407.720.200	29.261.089.800	-	3.377.430.000
Environmental protection fee	-	2.174.673.657	10.842.730.438	10.154.112.838	-	1.486.056.057
Land rental fee	-	807.436.516	2.480.355.576	1.383.708.934	289.210.126	-
Other taxes payable	-	449.915.938	4.448.327.416	3.295.202.416	703.209.062	-
Total	**-**	**21.206.329.035**	**65.485.437.879**	**51.496.504.490**	**1.002.340.502**	**8.219.736.148**

5.18 Current accrued expenses

	As of September 30, 2026 VND	As of January 01, 2026 VND
Provision for water surface rental fee related to sand mining activities	422.561.700	1.664.063.550
Provision for non-agricultural land use tax related to sand mining activities	282.173.171	1.257.771.494
Interest expense	-	81.686.970
Others	59.975.110	123.339.221
Total	**764.709.981**	**3.126.861.235**

5.19 Other current payables

	As of September 30, 2026 VND	As of January 01, 2026 VND
Current deposits and collaterals received	10.000.000	250.000.000
Funds of Trade Union	37.973.400	36.981.800
Other payables	343.822.455	174.751.510
Total	**391.795.855**	**461.733.310**

5.20 Unearned revenue

	As of September 30, 2026 VND	As of January 01, 2026 VND
Current		
Unearned Revenue from Industrial Park Land Lease	8.563.259.606	8.563.259.606
Non-current		
Unearned revenue from Industrial Park Land Lease	338.055.571.483	344.476.284.490
Inability to fulfill contracts with customers	-	-
Total	**346.618.831.089**	**353.039.544.096**

Non-current unearned revenue represents a one-time prepayment from customers for the entire 50-year land lease term at the Tran Quoc Toan Industrial Park, ending on February 13, 2058, and a one-time prepayment from customers for the entire 48-year land lease term at the Tan Lap Industrial Cluster, ending on August 17, 2070.

5.21 Borrowings and finance lease liabilities

Borrowings are detailed as follows:

	As of September 30, 2026 VND		During the year VND		As of January 01, 2026 VND	
	Value	Amount within repayment capacity	Increase	Decrease	Value	Amount within repayment capacity
Current:						
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Thap Branch	5.000.000.000	5.000.000.000	-	-	5.000.000.000	5.000.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Sa Dec Branch	29.539.507.153	29.539.507.153	79.794.533.884	97.481.330.813	47.226.304.082	47.226.304.082
Vietnam Bank for Agriculture and Rural Development - Cao Lanh District Branch	15.312.002.520	15.312.002.520	30.238.500.696	37.943.644.748	23.017.146.572	23.017.146.572
Non-current loans due to date	648.981.102	648.981.102	-	-	648.981.102	648.981.102
Total	**50.500.490.775**	**50.500.490.775**	**110.033.034.580**	**135.424.975.561**	**75.892.431.756**	**75.892.431.756**

	As of September 30, 2026		During the year		As of January 01, 2026	
	VND		VND		VND	
	Value	Amount within repayment capacity	Increase	Decrease	Value	Amount within repayment capacity
Non-current:						
Finance lease liabilities	20.118.414.136	20.118.414.136	-	-	20.118.414.136	20.118.414.136
Less: Current portion of long-term loans	(648.981.102)	(648.981.102)	-	-	(648.981.102)	(648.981.102)
Total	**19.469.433.034**	**19.469.433.034**	-	-	**19.469.433.034**	**19.469.433.034**
Total	**69.969.923.809**	**69.969.923.809**	**110.033.034.580**	**135.424.975.561**	**95.361.864.790**	**95.361.864.790**

Current borrowings are detailed as follows:

- Current loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Dong Thap Branch:

Loan limit: 5.000.000.000 VND.
Loan term: From the signing date of the contract until October 9, 2026.
Interest rate: 4,8%/year.
Purpose of loan: To supplement working capital and provide guarantees for the Company's production and business activities (excluding real estate activities).
Collateral: Term deposit contracts at banks, details:
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Dong Thap Branch with a value of 5.000.000.000 VND.

- Current loan from Vietnam Bank for Agriculture and Rural Development (Agribank) – Cao Lanh Dong Thap Branch:

Loan limit: 27.000.000.000 VND.

Loan term: From the signing date of the contract until June 28, 2026.
Interest rate: 5,5%/year to 7,5%/year.
Purpose of loan: To supplement working capital for production and business activities.
Collateral: Term deposit at Vietnam Bank for Agriculture and Rural Development (Agribank) – Cao Lanh City Branch with a value of 15.695.000.000 VND

- Current loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Sa Dec Branch, Dong Thap Province:

Loan limit: 80.000.000.000 VND.
Loan term: 6 months, from the signing date of the contract to December 31, 2026.
Interest rate: According to each debt acknowledgement, ranging from 5.6%/annum to 8.4%/annum.
Purpose of loan: To supplement working capital for production and business activities.
Collateral: Real estate goods with a value of 14.077.954.673 VND.
Non-current borrowings:

- The finance lease liability of the Company is for the infrastructure of Tran Quoc Toan Industrial Park between the Company and the Dong Thap Department of Finance under Contract No. 02/HĐ dated August 11, 2010, with a total infrastructure lease value of 12.457.518.514 VND for 46 years, starting from 2010 and ending in 2058. The total lease value will be adjusted upon completion of the construction works and verification/approval of the final investment capital settlement by the Dong Thap Department of Finance. According to Official Dispatch No. 131/UBND-KTTH dated March 10, 2017, from the People's Committee of Dong Thap Province, the Company and the Dong Thap Department of Finance signed an additional appendix to the lease contract No. 02/HĐ, adjusting the rental price based on the total state budget capital invested in the infrastructure of Tran Quoc Toan Industrial Park, amounting to 25.959.244.055 VND for 40 years, effective from January 01, 2017.

Finance lease liabilities are detailed as follows:

	As of September 30, 2026 VND			As of January 01, 2026 VND		
	Total finance lease payments	Interest payment	Principal repayment	Total finance lease payments	Interest payment	Principal repayment
Term:						
From 1 year or less	648.981.102	-	648.981.102	648.981.102	-	648.981.102
Over 1 year to 5 years	2.595.924.408	-	2.595.924.408	2.595.924.408	-	2.595.924.408
Over 5 years	16.873.508.626	-	16.873.508.626	16.873.508.626	-	16.873.508.626
Total	**20.118.414.136**	**-**	**20.118.414.136**	**20.118.414.136**	**-**	**20.118.414.136**

5.22 Owner's equity

5.22.01 Statement of changes in owner's equity

	Items belonging to owner's equity						
	Owner's contributed capital	Asset revaluation difference	Treasury shares	Other owner's equity	Development and investment fund	Undistributed post-tax profit and other funds	Total
	VND	VND	VND	VND	VND	VND	VND
As of January 01, 2026	386.000.000.000	232.661.029	(46.460.000)	-	161.573.314.312	(8.525.975.338)	539.233.540.003
Profit for the first 6 months of the year	-		-		-	22.007.199.995	22.007.199.995
Decrease in funds belonging to owner's equity	-		-	90.975.000	(90.975.000)	-	-
Appropriation to funds belonging to owner's equity	-		-	-	3.902.704.442	(3.902.704.442)	-
Appropriation to bonus and welfare fund	-		-	-	-	(2.090.919.190)	(2.090.919.190)
Other decreases	-		-	-	-	(77.071.145)	(77.071.145)
As of September 30, 2026	**386.000.000.000**	**232.661.029**	**(46.460.000)**	**90.975.000**	**165.385.043.754**	**7.410.529.880**	**559.072.749.663**

5.22.02 Details of owner's contributed capital

	As of September 30, 2026 VND	As of January 01, 2026 VND
Dong Thap Provincial People's Committee	196.860.000.000	196.860.000.000
Vietnam Construction and Import-Export Joint Stock Corporation (VINACONEX)	93.209.000.000	19.260.000.000
Mr. Nguyen Van Dat	32.100.000.000	19.250.000.000
Capital contributed by other entities	63.831.000.000	150.630.000.000
Total	**386.000.000.000**	**386.000.000.000**

According to Decision No. 997/QĐ-UBND-HC dated September 25, 2015 of the People's Committee of Dong Thap Province, Dong Thap Construction and Building Materials One Member Limited Liability Company was converted into a joint stock company. On November 10, 2016, the Company received capital and assets from Dong Thap Construction and Building Materials One Member Limited Liability Company.

5.22.03 Shares

	As of September 30, 2026	As of January 01, 2026
Number of common shares registered for issuance:	38.600.000	38.600.000
Number of common shares sold to the public:	38.600.000	38.600.000
Number of shares repurchased (treasury shares):	(4.600)	(4.600)
Number of common shares outstanding:	38.595.400	38.595.400

Par value of outstanding shares: 10.000 VND/share.

5.22.04 Funds of the Company

	Development and investment fund VND
As of January 01, 2026	161.573.314.312
Appropriation during the period	3.902.704.442
Utilization during the period	(90.975.000)
As of September 30, 2026	**165.385.043.754**

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

6.1 Revenue from sales and service provision

	Current period VND	Prior period VND
Revenue from sales of goods and finished products	90.758.889.780	65.940.459.641
Revenue from sand mining	110.503.137.607	45.667.203.956
Revenue from services rendered	26.934.629.211	23.752.492.898
Revenue from construction contracts	5.917.755.455	5.350.301.142
Revenue from real estate business	-	7.661.160.741
Total	**234.114.412.053**	**148.371.618.378**

6.2 Cost of goods sold

	Current period VND	Prior period VND
Cost of goods sold and finished products	74.300.759.854	49.970.271.434
Cost of sand mining	63.999.326.697	28.098.803.875
Cost of other services	13.124.661.564	11.888.149.866
Cost of real estate	2.659.768.193	4.277.950.254
Cost of construction contracts	-	9.775.851.294
Total	**154.084.516.308**	**104.011.026.723**

6.3 Financial expenses

	Current period VND	Prior period VND
Loan interest expenses	3.502.846.649	4.551.870.399
Other expenses	-	-
Total	**3.502.846.649**	**4.551.870.399**

6.4 Selling expenses

	Current period VND	Prior period VND
Staff costs	5.381.291.792	4.559.821.512
Fuel costs	7.218.944.394	5.635.022.938
Depreciation of tangible fixed assets	3.670.142.844	4.472.068.887
Revision of the construction warranty retention	-316.164.360	(252.890.440)
Outsourced service costs	1.892.328.789	2.100.969.892
Other cash expenses	1.712.291.761	1.640.583.754
Total	**19.558.835.220**	**18.155.576.543**

6.5 General and administrative expenses

	Current period VND	Prior period VND
Administrative staff costs	14.322.211.314	8.827.916.304
Administrative material costs	674.131.571	419.401.634
Office supplies costs	1.745.489.816	2.244.893.656
Depreciation of tangible fixed assets	1.348.112.402	1.204.803.216
Taxes, fees and charges	4.001.388.467	(244.062.093)
Provision for doubtful debts	1.326.181.840	1.161.090.893
Other cash expenses	7.120.135.255	9.368.790.695
Total	**30.537.650.665**	**22.982.834.305**

6.6 Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income with the corporate income tax rate of each company in the Group as follows:

Name of Company	Corporate income tax rate for the current period
Dong Thap Construction and Building Materials Joint Stock Company	20%
Dong Thap BMC Transport Joint Stock Company	20%
Dong Thap BMC Construction Design Consultancy Joint Stock Company	20%

7. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

7.1 Actual loan proceeds during the year

	Current period VND	Prior period VND
Proceeds from borrowings under ordinary contracts	110.033.034.580	110.221.986.874

7.2 Payments of settle loan principal during the year

	Current period VND	Prior period VND
Repayment of principal under ordinary contracts	(135.424.975.561)	(325.336.386.380)

8. INFORMATION ON RELATED PARTIES

List of related parties	Relationship
Dong Thap Provincial People's Committee	Majority shareholder
Board of Directors, Board of Supervisors and Board of Executives	Key management personnel

During the year, the Group did not have any transactions with related parties.

9. PLANS FOR FUTURE ACQUISITION OF MAJOR TANGIBLE ASSETS

Plans for expenditure on creating fixed assets as of the balance sheet date that have not yet been recorded in the separate financial statements are as follows:

	As of September 30, 2026 VND	As of January 01, 2026 VND
Tan Kieu Thap Muoi Industrial Cluster (*)	484.322.596.793	485.600.596.793

(*) As of September 30, 2026, the Group is in the process of completing the procedures related to the return of the Tan Kieu Industrial Park Project in accordance with the policy reviewed and approved by the competent authorities. The scope and value of the commitments to purchase assets related to the project may change during the return process.



Nguyen Hoang Anh
General Director
Dong Thap, October 27, 2026

Le Ngoc Qui
Chief Accountant

Pham Thi Thu Hien
Prepared by

CÔNG TY CỔ PHẦN XÂY LẮP VÀ VẬT LIỆU XÂY DỰNG ĐỒNG THÁP

Digitally signed by CÔNG TY CỔ PHẦN XÂY LẮP VÀ VẬT LIỆU XÂY DỰNG ĐỒNG THÁP
DN: C=VN, S=ĐỒNG THÁP, L=Thành Phố Cao Lãnh, CN=CÔNG TY CỔ PHẦN XÂY LẮP VÀ VẬT LIỆU XÂY DỰNG ĐỒNG THÁP, OID.0.9.2342.19200300.100.1.1=MST:1400101396
Reason: I am the author of this document
Location:
Date: 2026.10.27 09:50:32 +07'00'
Foxit PDF Reader Version: 2025.1.0