EASTERNS AHP MINERALS JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
---	**Independence – Freedom – Happiness**

No.: 34/2026/CBTT	*Ho Chi Minh City, October 30 , 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Easterns AHP Minerals Joint Stock Company hereby announces the periodic disclosure of the consolidated financial statements (FS) for the third quarter of 2026 to Hanoi Stock Exchange as follows:

1. Company Name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

- Stock Symbol: BMJ
- Address: 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City.
- Tel: 0274.3688.126 Fax: 0274.3688.125
- E-mail: ahpminerals2019@gmail.com

2. Details of Information Disclosure:

- Financial Statements for Q3/2026

☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units)

☑ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the financial statements (for the audited financial statements of 2025):

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2025):

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanatory note required if applicable:

☑ Yes ☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

This information was disclosed on the company's website on October 30, 2026, at the following link: www.becamexbmj.com.vn/#enter/f/enter.

Attachments:

- Financial Statements for Q3/2026.
- Explanation of Profit Fluctuations for Q3/2026.

CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP

Digitally signed by CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
DN: C=VN, CN=CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP, L=Phú Giáo, ST=BÌNH DƯƠNG, UID=MST:3700927878
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EASTERNS AHP MINERALS JSC
Legal representation
GENERAL DIRECTOR

M.S.D.N:3700927878-C.T.C.P
CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
X.PHÚ GIÁO-TP.HỒ CHÍ MINH

PHAM HUY HAU

EASTERNS AHP MINERALS
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 05/CV/QLTC_2026

Ho Chi Minh City, October 30, 2026

"Re: Explanation of profit fluctuation for Q3/2026"

To: **STATE SECURITIES COMMISSION OF VIETNAM**
HA NOI STOCK EXCHANGE

Business name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY.**

Address: 112/125 Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, Vietnam

Business Registration Certificate No.: 3700927878, the 11th amendment registration, dated December 18, 2025.

Main business lines:

Quarrying of stone, sand, gravel and clay

Details: Mining of minerals, excluding sand mining.

Support activities for other mining and quarrying

Construction of utility projects in detail: Construction of public works, technical infrastructure projects; construction of hydraulic structures.

Manufacture of concrete and products of cement and plaster in detail: Manufacture of reinforced concrete pipes of all types; manufacture of hot asphalt concrete of all types; manufacture of cement concrete of all types; manufacture of prefabricated components; manufacture of unburnt bricks.

Wholesale of other construction materials and installation equipment in detail: Purchase and sale of reinforced concrete pipes of all types; cement concrete, hot asphalt of all types; prefabricated components; construction materials of all types; metal structures, mechanical products.

Construction of buildings of all types in detail: Construction of civil and industrial works.

Installation of plumbing, heating and air-conditioning systems in detail: Installation of water supply, drainage, and air-conditioning systems; freight transport by road.

Renting of other machinery, equipment and tangible goods in detail: Renting of vehicles, machinery, and equipment; installation of electrical systems.

Mechanical processing, treatment and coating of metals in detail: Mechanical processing (excluding electroplating, metal coating).

Other specialized construction activities detailed: Foundation construction; Piling; Sheet piling.

Installation of prefabricated structures; Erection services:

Cutting, shaping, and finishing of stone detailed: Cutting and finishing construction stone; Wholesale of other specialized products not elsewhere classified detailed; Purchase and sale of industrial chemicals and additives for concrete and cement (excluding Schedule 1 chemicals under International Conventions).

Wholesale of other machinery, equipment, and accessories. Wholesale of other household goods detailed: Purchase and sale of interior decoration products.

Tax code: **3700927878**

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, guiding the disclosure of information on the securities market.

Based on the business results for the third quarter of 2026, Easterns AHP Minerals Joint Stock Company would like to explain the variance in profit after tax for Q3 2026 compared to Q3 2025 as follows:

Unit: VND

No.	Target / Indicator	Q3/2026 (VND) (1)	Q3/2025 (VND) (2)	Variance	
				(3)=(1)-(2)	%=(3)/(2)
	Financial Statements – Q3 2026				
1	Net revenue from goods sales and service rendering – Parent Company FS	109,004,622,363	207,484,810,126	(98,480,187,763)	(47.46%)
2	Corporate income tax after-tax profit – Parent Company FS	31,415,483,916	15,266,369,261	16,149,114,655	105.78%
3	Corporate income tax after-tax profit – Consolidated FS	31,423,772,777	15,266,369,261	16,157,403,516	105.84%

Note: The Company acquired shares of Nguyen Viet Construction Investment & Trading Joint Stock Company (Nguyen Viet Company), representing 88% of charter capital. As of December 25, 2025, AHP Company officially became the parent company of Nguyen Viet Company.

In the separate financial statements for the third quarter of 2026, total revenue decreased compared to the third quarter of 2025 due to lower revenue from sales of goods and financial activities. However, net profit after tax in Q3 2026 increased compared to Q3 2025 as the Company effectively controlled production and operating costs, resulting in higher business performance over the same period.

Profit after tax for Q3 2026 in the consolidated financial statement increased compared to the same period because, as of December 25, 2025, Nguyen Viet Company officially became a subsidiary of AHP Company. Therefore, the comparative figure for the current period is the Q3 2025 separate financial statement of the parent company, which was non-consolidated.

The above is the explanatory report on the reasons for the variance in profit after tax for the third quarter of 2026 compared to the third quarter of 2025.

Sincerely!

EASTERNS AHP MINERALS JOINT STOCK COMPANY

M.S.D.N:3700927878-C.T.C.P
CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
X.PHÚ GIÁO-TP.HỒ CHÍ MINH

Nguyen Minh Chi

Recipients:
- *State Securities Commission of Vietnam*
- *Ha Noi Stock Exchange*
- *Archived*

EASTERNS AHP MINERALS JOINT STOCK COMPANY

CONSOLIDATED INTERIM FINANCIAL STATEMENT

For Third for the fiscal year ending December 31, 2026

Ho Chi Minh City, October 2026

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CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
As at September 30, 2026

Form No. B01 – DN/HN
Unit: VND

	ITEMS	Code	Notes	September 30, 2026	January 1, 2026
A -	**CURRENT ASSETS**	**100**		**479,433,925,506**	**425,799,431,793**
I.	**Cash and Cash Equivalents**	**110**	5	**25,447,994,653**	**39,083,553,298**
1.	Cash	111		25,447,994,653	39,083,553,298
II.	**Short-term Receivables**	**130**		**137,942,422,609**	**70,818,173,753**
1.	Short-term trade receivables	131	6	72,843,649,292	36,513,829,640
2.	Short-term advances to suppliers	132	7	23,098,346,685	9,858,919,403
3.	Other short-term receivables	135	8	42,621,468,614	25,066,466,692
4.	Provision for doubtful short-term receivables	136	11	(621,041,982)	(621,041,982)
III.	**Inventories**	**140**	10	**309,534,771,401**	**308,364,032,531**
1.	Inventories	141		309,534,771,401	308,364,032,531
IV.	**Other Current Assets**	**160**		**6,508,736,843**	**7,533,672,211**
1.	Short-term prepaid expenses	161	9	1,888,183,323	2,961,846,195
2.	Deductible VAT	162		4,388,339,358	4,339,611,854
3.	Taxes and other receivables from the State	163	19	232,214,162	232,214,162
B -	**NON-CURRENT ASSETS**	**200**		**1,442,050,527,920**	1,438,971,740,606
I.	**Long-term receivables**	**210**		**19,157,840,686**	**14,158,044,539**
1.	Other long-term receivables	215	8	19,157,840,686	14,158,044,539
II.	**Fixed assets**	**220**		**179,693,377,508**	**178,175,066,141**
1.	Tangible fixed assets	221	13	61,786,670,198	88,704,709,847
	- Historical cost	*222*		137,369,524,779	*158,049,570,512*
	- Accumulated depreciation	*223*		*(75,582,854,581)*	*(69,344,860,665)*
2.	Finance lease fixed assets	224	14	111,894,366,866	89,470,356,294
	- Historical cost	*225*		132,033,498,958	*102,674,465,748*
	- Accumulated depreciation	*226*		*(20,139,132,092)*	*(13,204,109,454)*
3.	Intangible fixed assets	227	15	6,012,340,444	-
	- Historical cost	*228*		6,197,340,444	*185,000,000*
	- Accumulated depreciation	*229*		*(185,000,000)*	*(185,000,000)*
III.	**Investment properties**	**240**	16	-	**8,668,420,969**
	- Historical cost	*241*		-	*8,668,420,969*
	- Accumulated depreciation	*242*		-	-
IV.	**Long-term work-in-progress assets**	**250**		**423,833,958,820**	422,443,868,247
1.	Long-term work in progress	251	17	423,037,213,365	422,443,868,247
2.	Cost of construction in progress	252		796,745,455	-
V.	**Long-term financial investments**	**260**		**778,014,018,100**	**777,965,983,159**
1.	Investments in associates	262	12	399,814,018,100	399,765,983,159
2.	Investments in other entities	263	12	378,200,000,000	378,200,000,000
VI.	**Other non-current assets**	**270**		**41,351,332,806**	**37,560,357,551**
1.	Long-term prepaid expenses	271	9	41,258,316,169	37,467,340,914
2.	Deferred income tax assets	272		93,016,637	93,016,637
	TOTAL ASSETS	**280**		**1,921,484,453,426**	1,864,771,172,399

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION *(continued)*
As at September 30, 2026

Form No. B01 – DN/HN
Unit: VND

	ITEMS	Code	Notes	September 30, 2026	January 1, 2026
C -	**LIABILITIES**	**300**		**463,400,657,035**	**480,974,637,772**
I.	**Current liabilities**	**310**		**415,861,701,321**	**446,171,120,497**
1.	Short-term trade payables	311	18	26,915,034,729	31,574,994,971
2.	Short-term advances from customers	312	21	70,311,589,145	60,506,208,770
3.	Dividends and profits payable	313		36,815,000	36,815,000
4.	Taxes and amounts payable to the State	314	19	15,364,355,131	17,261,564,723
5.	Payables to employees	315		2,681,209,159	2,775,222,514
6.	Short-term accrued expenses	316	22	896,102,605	2,319,429,312
7.	Other short-term payables	320	23	1,266,101,065	733,113,663
8.	Short-term borrowings and finance lease obligations	321	20	297,650,197,367	330,577,584,285
9.	Bonus and welfare fund	323		740,297,120	386,187,259
II.	**Non-current liabilities**	**330**		**47,538,955,714**	**34,803,517,275**
1.	Long-term borrowings and finance lease obligations	339	20	43,310,596,101	30,695,282,736
2.	Provision for long-term liabilities	343	24	4,228,359,613	4,108,234,539
D -	**OWNER'S EQUITY**	**400**	25	**1,458,083,796,391**	**1,383,796,534,627**
1.	Contributed capital	411		1,049,999,780,000	1,049,999,780,000
	- Ordinary shares with voting rights	*411a*		*1,049,999,780,000*	*1,049,999,780,000*
2.	Share premium	412		(1,370,600,000)	(1,370,600,000)
3.	Development investment fund	418		12,926,344,094	12,926,344,094
4.	Retained earnings	420		323,808,272,297	249,521,010,533
	- Retained earnings accumulated until the end of the previous period	*420a*		248,109,793,716	*153,673,906,241*
	- Retained earnings for the current period	*420b*		*75,698,478,581*	*95,847,104,292*
5.	Non-controlling interests	429		72,720,000,000	72,720,000,000
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**1,921,484,453,426**	**1,864,771,172,399**

Approved on October 30, 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Thi Le Quyen	Dao Huynh Kim	Nguyen Minh Chi (*)

(*) Authorized pursuant to Official Letter No. 02/2025/GUQ-AHP dated December 18, 2025.

CONSOLIDATED INTERIM INCOME STATEMEN

For Accounting period from July 01, 2026 to September 30,2026

Form No. B02 - DN/HN

Unit: VND

	ITEMS	Code	Notes	Third Quarter		Accumulated	
				Current year	Previous year	Current year	Previous year
1.	**Revenue from goods sold and services**	01	26	**109,004,622,363**	**207,484,810,126**	**538,250,928,873**	**524,359,498,492**
2.	**Deductions from revenue**	02		-	-	-	
3.	**Net revenue from goods sold and services**	10		**109,004,622,363**	**207,484,810,126**	**538,250,928,873**	**524,359,498,492**
4.	**Cost of goods sold**	11	27	55,822,824,829	178,086,216,649	400,923,022,890	429,466,565,262
5.	**Gross profit from goods sold and services**	20		**53,181,797,534**	**29,398,593,477**	**137,327,905,983**	**94,892,933,230**
6.	**Financial income**	22	28	2,493,792	2,267,239,242	9,677,082	7,366,784,119
7.	**Financial expenses**	23	29	6,586,092,879	6,446,622,442	20,309,676,849	19,319,817,845
	Of which: interest expenses	24		*6,586,092,879*	*6,446,622,442*	*20,309,676,849*	*19,319,817,845*
8.	**Selling expenses**	25	30	2,755,441,733	2,784,961,887	7,033,697,900	9,017,812,412
9.	**General and administrative expenses**	26	30	4,038,790,515	3,650,559,009	12,037,904,620	10,222,701,486
10.	**Share of profit or loss of joint ventures and associates**	27		8,288,861	-	48,034,941	-
11.	**Net profit from operating activities**	30		**39,812,255,060**	**18,783,689,381**	**98,004,338,637**	**63,699,385,606**
12.	**Other income**	31	31	33,334,672	526,399,014	415,683,511	1,167,171,186
13.	**Other expenses**	32	32	294,714,064	227,111,482	2,440,775,572	517,806,714
14.	**Other profit**	40		**(261,379,392)**	**299,287,532**	**(2,025,092,061)**	**649,364,472**
15.	**Total accounting profit before tax**	50		**39,550,875,668**	**19,082,976,913**	**95,979,246,576**	**64,348,750,078**
16.	**Current corporate income tax expense**	51	34	8,127,102,891	3,816,607,652	20,280,767,995	12,870,986,585
17.	**Deferred corporate income tax expense**	52		-	-	-	-
18.	**Net profit after corporate income tax**	60		**31,423,772,777**	**15,266,369,261**	**75,698,478,581**	**51,477,763,493**
19	*Profit after tax attributable to owners of the parent*	*61*		31,423,772,777	-	75,698,478,581	-
20.	*Profit after tax attributable to non-controlling interests*	*62*		-	-	-	
21.	**Basic earnings per share**	70	35	299	145	721	490

22.	**Diluted earnings per share**	71	-	-

Approved on October 30, 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Thi Le Quyen	Dao Huynh Kim	Nguyen Minh Chi (*)

(*) Authorized pursuant to Official Letter No. 02/2025/GUQ-AHP dated December 18, 2025.

(**) Comparative figures for the corresponding period of the previous year are those of the separate financial statements

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Using the indirect method)

For Accounting period from January 01, 2026 to September 30,2026

Form No. B03 - DN

Unit: VND

ITEMS	Code	Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	95,979,246,576	64,348,750,078
2. Adjustments for:			
- Depreciation and amortization of fixed assets and investment properties	02	13,173,016,554	13,947,146,204
- Provisions	03	120,125,074	231,187,594
- Gains or losses from investment activities	05	(57,712,023)	(7,366,784,119)
- Interest expenses	06	20,309,676,849	19,319,817,845
3. Profit from operating activities before changes in working capital	08	**129,524,353,030**	**90,480,117,602**
- Increase or decrease in receivables	09	(43,718,000,647)	20,592,102,714
- Increase or decrease in inventories	10	(1,170,738,870)	(6,879,270,362)
- Increase or decrease in payables (excluding interest and corporate income tax payable)	11	4,979,533,866	11,573,129,996
- Increase or decrease in prepaid expenses	12	(2,717,312,383)	(4,215,269,500)
- Interest paid	14	(20,794,238,160)	(19,319,817,845)
- Corporate income tax paid	15	(22,982,288,275)	(11,878,830,990)
- Other payments for operating activities	17	(586,701,350)	(346,280,517)
Net cash flows from operating activities	20	**42,534,607,211**	**80,005,881,098**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash paid for the purchase, construction of fixed assets and other long-term assets	21	(29,702,306,062)	(31,506,814,926)
2. Cash received from disposal of fixed assets and other long-term assets	22	17,615,216,544	28,096,356,941
3. Cash paid for loans granted, purchase of debt instruments of other entities	23	-	(374,000,000,000)
4. Cash received from loan recoveries, resale of debt instruments of other entities	24	-	439,540,000,000
5. Cash payments for equity investments in other entities	25	-	(174,000,000,000)
6. Cash received from interest, dividends, and profit shares	27	9,677,082	7,366,784,119
Net cash flows from investing activities	30	**(12,077,412,436)**	**(104,503,673,866)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Cash received from borrowings	33	326,288,621,843	425,193,686,219
2. Repayment of borrowings	34	(355,001,325,510)	(413,154,086,966)
3. Repayment of finance lease principal	35	(15,380,049,753)	(13,212,616,503)
Net cash flows from financing activities	40	**(44,092,753,420)**	**(1,173,017,250)**
Net cash flows during the period	50	**(13,635,558,645)**	**(25,670,810,018)**
Cash and cash equivalents at the beginning of the period	60	**39,083,553,298**	**35,695,563,544**
Cash and cash equivalents at the end of the period	70	**25,447,994,653**	**10,024,753,526**

Approved on October 30, 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Thi Le Quyen	Dao Huynh Kim	Nguyen Minh Chi (*)

(*) Authorized pursuant to Official Letter No. 02/2025/GUQ-AHP dated December 18, 2025

1. CORPORATE INFORMATION

1. 1 Form of ownership

The Eastern AHP Mineral Joint Stock Company (hereinafter referred to as the "Company") is a joint-stock enterprise equitized from the Mineral Mining Enterprise under the Investment and Industrial Development Corporation (now the Industrial Investment and Development Corporation - JSC) in accordance with Decision No. 630/QD-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province. The Company operates under Enterprise Registration Certificate Joint Stock Company No. 3700927878, initially issued by the Department of Planning and Investment of Binh Duong Province on June 03, 2008, and updated with the 11th amendment issued by the Department of Finance of Ho Chi Minh City on December 18, 2025.

The charter capital of the Company is VND 1,049,999,780,000, equivalent to 104,999,978 shares, with a par value of VND 10,000 per share. The Company's shares are currently registered for trading on the Unlisted Public Company Market (UpCOM) under the ticker symbol BMJ.

1. 2 Business sectors: Quarrying and production of construction stone, commercial trading (construction materials), construction and installation, and real estate business.

1. 3 Main business activities:

- Mining (excluding sand mining);
- Manufacturing building materials; freight transport services;
- Trading of building materials, minerals;
- Ground leveling;
- Investment, construction, and business of infrastructure for industrial zones, residential areas, and urban areas;
- Real estate business;
- Renting of residential properties, apartments, factories, and offices;
- Workers' housing services;
- Other mining support services.

1. 4 Normal production and business cycle

The normal production and business cycle of the Company is carried out within a period of no more than 12 months.

1. 5 Company structure

The Company's organizational structure comprises its Head Office located at No. 112/125, Tan Thinh Hamlet, Phu Giao Ward, Ho Chi Minh City, and 01 Representative Office located at No. 45 Ham Long Street, Cua Nam Ward, Ha Noi City.

As at September 30, 2026, the Company had 1 subsidiary and 2 associates as follows:

Company Name	Relationship	Address	Principal activities
Nguyen Viet Construction Investment and Business JSC	Subsidiary	43C Ngo Quyen Street, Cua Nam Ward, Hoan Kiem District, Hanoi City	Real estate business
Pho Da Son Construction and Investment JSC	Associate	Hamlet 2, Thoi Hoa Ward, Ho Chi Minh City	Real estate business
Nguyen Viet Real Estate Business and Construction JSC	Associate	Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	Real estate business

The number of employees of the Company as at September 30, 2026 was 90 (as at December 31, 2025: 86).

2. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

The Company's fiscal year starts on January 1 and ends on December 31 of the calendar year.

The currency used in accounting is the Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEMS APPLIED

The interim consolidated financial statements are presented in Vietnam Dong (VND) and prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and applicable statutory regulations governing the preparation and presentation of interim consolidated financial statements.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Corporate Accounting System. This Circular is effective for financial years beginning on or after January 01, 2026. Circular 99 replaces the regulations on the Corporate Accounting System previously issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 by the Ministry of Finance.

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 guiding the method of preparation and presentation of consolidated financial statements. This Circular comes into effect from its signing date and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after January 01, 2026.

The Company has adopted the provisions of Circular 99 and Circular 43 in the preparation and presentation of its interim consolidated financial statements for the period from January 01, 2026 to September 30, 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS

4.1. Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements are prepared on an accrual basis of accounting (except for cash flow information), under the historical cost convention, and on the going concern assumption.

The consolidated financial statements comprise the separate financial statements of the Company and the financial statements of entities controlled by the Company (its subsidiaries) prepared for the operating period from January 01, 2026 to September 30, 2026. Control is achieved where the Company has the power to govern the financial and operating policies of an investee entity so as to obtain benefits from its activities.

The results of operations of subsidiaries acquired or disposed of during the period are included in the interim consolidated statement of income from the effective date of acquisition or up to the effective date of disposal, as appropriate.

The interim financial statements of the Company and its subsidiaries used for consolidation are prepared for the same accounting period, using consistent accounting policies for like transactions and events in similar circumstances. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with those used by the Company prior to consolidation.

All intercompany transactions, balances, income, and expenses between entities within the Group are eliminated in full upon consolidation.

Non-controlling interests are presented in the interim consolidated statement of financial position as a separate component within equity. Non-controlling interests in the net assets of consolidated subsidiaries consist of the amount of those interests at the date of original business combination (determined based on the fair value of net assets at the acquisition date) and the non-controlling interests' share of changes in total equity since the acquisition date up to the beginning of the reporting period, as well as during the current reporting period. The non-controlling interests' share in the interim consolidated statement of income is also presented as a separate line item.

The consolidated financial statements of the Company have been translated into English from the original financial statements issued in Vietnam in the Vietnamese language.

4.2. Cash and Cash Equivalents

Cash comprises total cash on hand, demand deposits with banks, and cash in transit held by the Company and its subsidiaries as at the end of the accounting period.

Cash equivalents represent short-term investments with an original maturity of not more than three months from the acquisition date, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date, recognized in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.3. Business combination and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination includes the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer in exchange for control of the acquiree, plus any costs directly attributable to the business combination. Identifiable assets, liabilities, and contingent liabilities of the acquiree that meet the conditions for recognition are recognized at their fair values at the acquisition date.

Goodwill arising from a business combination is initially recognized at cost, being the excess of the cost of the business combination over the acquirer's interest in the fair value of the identifiable assets, liabilities, and contingent liabilities recognized. If the cost of the business combination is lower than the fair value of the net assets of the acquiree, the difference is recognized in the consolidated income statement. After initial recognition, goodwill is amortized on a straight-line basis over its estimated useful life, not exceeding 10 years. Periodically, the parent company assesses the impairment of goodwill at subsidiaries. If there is evidence that the impairment loss is greater than the annual amortization, the impairment loss is recognized immediately in the year it occurs.

When the acquisition of a subsidiary does not qualify as a business purchase, it is treated as an asset acquisition rather than a business combination. Accordingly, the acquisition cost is allocated to the identifiable assets and liabilities based on their relative fair values at the acquisition date. Therefore, no goodwill arises from such transactions.

4.4. Investments in other entities

Investment in associates

Subsidiaries A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of an investee so as to obtain economic benefits from its activities.

Initial Recognition

Investments in subsidiaries are initially recognized at cost, which includes the purchase price or capital contribution plus any costs directly attributable to the investment. In the case of investment by non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of transaction.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits from periods after the acquisition are recognized as revenue. Stock dividends are only monitored by the number of additional shares received, with no recognition of the value of such shares.

Investments in associates and joint ventures are presented in the consolidated financial statements using the equity method. Under the equity method, an investment in an associate or joint venture is initially recognized at cost. Thereafter, the carrying amount of the investment is adjusted to recognize the Company's share of the post-acquisition profit or loss of the investee.

When the Company's share of losses in an associate or joint venture equals or exceeds its carrying amount of the investment, the Company discontinues recognizing its share of further losses. If the associate or joint venture subsequently reports profits, the Company resumes recognizing its share of those profits only after its share of the profits equals the share of losses not recognized previously.

Provision for Impairment of Investments in Subsidiaries

Provision for impairment of investments in subsidiaries is made when the subsidiary incurs a loss. The amount of provision is equal to the difference between the actual capital contribution of all parties in the subsidiary and the actual owner's equity, multiplied by the Company's ownership percentage. If the subsidiary is required to prepare consolidated financial statements, the basis for determining the impairment provision shall be the consolidated financial statements.

Any increase or decrease in the provision for impairment of investments in subsidiaries, joint ventures, and associates as of the end of the accounting period is recognized in financial expenses.

Investment in other entities

These are investments in equity instruments where the company does not have control, joint control, or significant influence over the investee.

Recognition of investments in other entities

Equity investments in other entities are initially recognized at cost, including the purchase price or capital contribution plus any directly related costs such as brokerage fees, transaction fees, consultancy, audit fees, taxes, and banking charges, if applicable. In the case of an investment made using non-monetary assets, the cost of the investment is recognized based on the fair value of the non-monetary asset at the time of occurrence.

The timing of recognition of long-term financial investments is the date on which the Company officially obtains ownership rights, specifically as follows:

- Listed securities are recognized on the matching date (T+0);

- Unlisted securities and other forms of investment are recognized on the date when ownership rights are officially established in accordance with applicable laws.

Dividends and profits from periods before the investment was acquired are deducted from the value of the investment itself. Dividends and profits from periods after the investment is acquired are recognized as financial income at their fair value on the date the right to receive them is established. For dividends received in the form of shares, the company only tracks the increase in the number of shares in the separate financial statement notes and does not recognize an increase in the investment value or financial income.

Provision for losses on other equity investments is the difference between the cost and market value of the investment, or the portion of the company's ownership as per the investee's accounting records, and is made in accordance with the current enterprise accounting system.

4.5. Receivables and Provision for Doubtful Receivables

Receivables are monitored in detail by original maturity, remaining maturity at the reporting date, debtor, and other factors based on the management requirements of the Company. The classification of receivables into trade receivables and other receivables is performed in accordance with the following principles:

- Trade receivables comprise commercial receivables arising from sales and purchase transactions;
- Other receivables comprise non-commercial receivables unrelated to sales and purchase transactions.

Receivables are recognized at amounts that do not exceed their recoverable value. A provision for doubtful receivables is made for receivables that are overdue by more than six months or those for

which the debtor is unlikely to settle due to dissolution, bankruptcy, or similar difficulties, in accordance with the current accounting system for enterprises.

4.6. Inventories

Ordinary inventory

Inventories are stated at the lower of cost and net realizable value. Where cost is higher than net realizable value, inventories are stated at net realizable value. The cost of inventories comprises all costs of purchase, costs of conversion, and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale. Inventories are accounted for under the perpetual inventory system.

The cost of inventories is determined on a first-in, first-out (FIFO) basis.

Work in progress represents construction stone mining costs that have not been fully processed for warehousing at the end of the accounting period, including explosive material costs and other related costs. Cost of finished goods entering warehouse is calculated using the simple costing method.

Real estate inventory

Real estate purchased or constructed for sale or long-term lease, which meets the conditions for revenue recognition during the ordinary course of the Company's operations, and is not held for rental or awaiting appreciation, is recognized as inventory at the lower of cost to bring each product to its current location and condition, or its net realizable value.

The cost of real estate inventory includes land use rights, land lease payments, and other taxes, construction costs paid to contractors, and related expenses such as interest costs, design consultancy fees, land leveling costs, compensation for land clearance, general construction management costs, and other related expenses.

Net realizable value is the estimated selling price of the inventory under normal business conditions, based on market value at the reporting date, less estimated costs to complete and estimated selling expenses.

Provision for inventory impairment

Provision for inventory impairment is the difference between the cost of inventory and its net realizable value at the end of the financial year. This provision is made in accordance with the current enterprise accounting system regulations.

4.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on the historical cost.

The cost of tangible fixed assets formed from purchases and transferred construction includes the purchase price and all other costs directly related to bringing the asset into a condition ready for use. The cost of tangible fixed assets constructed by the company includes construction costs, actual production costs incurred, as well as installation and trial run costs.

Subsequent costs are added to the asset's original cost if they truly improve the asset's current condition compared to its original standard condition, such as:

- Replacing parts of the tangible fixed asset that increase its useful life or enhance its capacity;
- Improving parts of the tangible fixed asset that significantly improve the quality of the produced goods;
- Implementing a new manufacturing technology process that reduces the asset's operating costs compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits in line with its original operational condition, which do not meet any of the above conditions, are recorded as expenses in the production and business costs for the year.

Depreciation of property, plant and equipment is calculated using the straight-line method based on the estimated useful lives of the assets, in accordance with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The specific depreciation periods for each category of property, plant and equipment are as follows:

Asset Type	Year
Buildings and structures	05 - 11
Machinery and equipment	05 - 12
Transport vehicles and communication equipment	06 - 10
Management tools and devices	03 - 05

Gains or losses arising from the disposal or sale of assets are the difference between the income from the disposal and the remaining value of the asset, and are recognized in the Income Statement.

4.8. Intangible Fixed Assets and Depreciation

Intangible fixed assets are presented at cost less accumulated amortization. The cost of intangible fixed assets is determined based on their acquisition cost.

The Company's intangible fixed assets are computer software programs, which are amortized using the straight-line method over an 8-year period.

4.9. Finance Leases

A lease is classified as a finance lease when the majority of the risks and rewards of ownership of the asset are transferred to the lessee. Ownership of the asset may transfer at the end of the lease term.

The Company recognizes the cost of the leased asset as the Company's asset, recorded at the fair value of the leased asset at the lease commencement date, or at the present value of the minimum lease payments (if lower than the fair value), plus any directly attributable initial costs related to the finance lease transaction. The corresponding lease liability is recognized on the balance sheet as a financial lease payable. Lease payments are allocated between financial costs and principal repayment to ensure a fixed interest rate on the remaining liability. Financial lease costs are recognized in the income statement, unless these costs directly contribute to the creation of the leased asset, in which case they are capitalized under the Company's policy on borrowing costs.

The finance lease fixed asset is depreciated using the straight-line method based on the estimated useful life, in accordance with the regulations in Circular No. 45/2013/TT-BTC of the Ministry of Finance on the management, use, and depreciation of fixed assets.

The Company's finance lease fixed asset is a stone crushing plant with a capacity of 400 tons/hour, depreciated over 12 years.

4.10. Prepaid Expenses

Prepaid expenses comprise actual expenses incurred that are related to the business operations of multiple accounting periods. Prepaid expenses include mineral extraction rights fees, the value of tools and supplies issued for use, and other expenses expected to generate future economic benefits to the Company. In which:

- Mineral extraction rights fees: The mineral extraction rights fees are determined based on the amounts paid pursuant to Decision No. 1782/QD-UBND dated June 21, 2019 issued by the People's Committee of Binh Duong Province approving the mineral extraction rights fee for Rach Rat construction stone quarry, An Binh Commune, Phu Giao District, Binh Duong Province, and Supplementary Approval Decision No. 745/QD-UBND dated March 27, 2024. Mineral extraction rights fees are allocated on a straight-line basis over the operating duration specified in the mining license.

- Tools and supplies issued for use are allocated on a straight-line basis over a maximum period of not exceeding 1 year (for short-term prepaid expenses) and not exceeding 3 years (for long-term prepaid expenses).
- The Company classifies prepaid expenses as short-term or long-term based on the allocation period of each expense type and does not perform reclassification at the reporting date.

4.11. Payables

Payables are monitored in detail according to their original maturity, remaining maturity at the reporting date, payee, currency of the payable, and other factors as required by the Company's management. Payables are classified as payables to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers include amounts owed arising from commercial transactions related to buying and selling, including payables for imports through agents.;
- Other payables include amounts owed that are not related to commercial transactions involving the sale or provision of goods and services, such as: Payables for interest on loans; Dividends and profits payable; Payables related to financial investment activities; Payables due to Third parties on behalf of the company; Payables for fines and compensation; Payables for assets identified as surplus with unclear cause; Payables for social insurance, health insurance, unemployment insurance, and trade union fees; Payables for deposits and collateral, etc.

Payables are recognized at no less than the obligation to be settled. When there is evidence indicating that a loss is likely to occur, the company immediately recognizes a liability based on the principle of prudence.

4.12. Borrowings and Finance Lease Liabilities

The Company's borrowings and finance lease liabilities include loans and finance lease obligations.

Loans and finance lease liabilities are tracked in detail by borrower, lender, loan contract, type of loan or lease, and maturity period. Borrowings and finance lease liabilities with remaining repayment terms of more than 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and finance lease liabilities due within 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities.".

4.13. Borrowing Costs

Borrowing costs include interest on loans and other costs directly related to the borrowings.

Borrowing costs are recognized as production and operating expenses in the year incurred, except for borrowing costs directly related to the investment, construction, or production of assets under development that require a sufficiently long period (over 12 months) to be ready for their intended use or sale. These costs are capitalized as part of the asset's value when the conditions specified in Vietnam Accounting Standard No. 16 - Borrowing Costs are met. For loans specifically for the construction of fixed assets, interest is capitalized even if the construction period is 12 months or less.

For general borrowings, including those used for investment in construction or the production of assets under development, the capitalized borrowing costs are determined based on the capitalization rate, which is applied to the weighted average accumulated costs incurred for the construction or production of that asset.

The capitalization rate is calculated using the weighted average interest rate of the borrowings outstanding during the year, excluding loans specifically related to the creation of a particular asset.

4.14. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of amounts due for goods and services used during the year but for which invoices have not been received or accounting documentation is incomplete. This includes interest expenses and certain other costs.

4.15. Owner's equity

Owner's contributed capital as at the end of the accounting period reflects the contributed capital of shareholders, recognized at the actual amount of capital contributed by shareholders based on the par value of issued shares.

Share premium reflects the difference between the issuing price and the par value of shares; the difference between the re-purchase price and the re-issuance price of treasury shares; the value of conversion options of convertible bonds at maturity; and directly attributable costs related to share issuance.

Funds and net profit after tax are appropriated and distributed in accordance with the Resolution of the General Meeting of Shareholders."

4.16. Revenues and other income

Revenue is recognized when the outcome of a transaction can be reliably measured, and the Company has the ability to receive economic benefits from the transaction.

Revenue from sales of goods is recognized when the following conditions are met:

- The Company has transferred the majority of the risks and rewards of ownership of the goods to the buyer;
- The Company no longer retains control of the goods as owner or has no authority over them;
- Revenue can be measured reliably. If the contract allows the buyer the right to return the purchased goods under specific conditions, the Company recognizes revenue only when those conditions no longer exist and the buyer no longer has the right to return the goods (except when the buyer has the right to exchange goods for other products or services);
- The Company has or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Revenue from providing services is recognized when the following conditions are met:

- The revenue can be measured reliably. If the contract allows the buyer the right to return the purchased service under specific conditions, the Company recognizes revenue only when those conditions no longer exist and the buyer no longer has the right to return the service provided;
- The Company has or will receive economic benefits from providing the service.
- The portion of work completed as of the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Revenue from Construction Contracts:

Construction contracts specify that the contractor is paid based on the value of the work completed. When the results of the construction contract are reliably determined and confirmed by the customer, the revenue and costs related to the contract are recognized corresponding to the portion of the work completed, as verified by the customer within the period.

Revenue from Sale of Real Estate is recognized when the following conditions are met:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the risks and rewards of ownership of the real estate to the buyer;
- The Company no longer retains control over the real estate as the owner or has authority over it;
- The revenue can be reliably measured;
- The Company has received or will receive economic benefits from the real estate sale transaction;
- The costs related to the real estate sale transaction can be determined.

Financial Income includes: Interest on deposits, loans; dividends, profits received; discounts on payments, and other financial income.

Other Income reflects income arising from events or transactions outside the Company's normal business operations, excluding the revenue mentioned above.

4.17. Cost of goods sold

Cost of goods sold is recognized on an accrual basis matching with revenue, comprising: the cost of finished goods, merchandise, and services provided; the production cost of construction products sold during the period; inventory devaluation reserves; inventory shortages and losses (after deducting compensation, if any); direct material costs consumed in excess of normal capacity; and unallocated fixed overheads (after deducting compensation, if any) even when products or goods have not yet been recognized as sold.

4.18. Selling expenses and General and administrative expenses

Selling expenses reflect actual expenses incurred during the process of selling products, merchandise, and providing services in the accounting period, including: transportation costs and other expenses, etc.

General and administrative expenses reflect general management expenses of the Company incurred in the accounting period, including: salary expenses of corporate management staff (salaries, wages, allowances, etc.); trade union funds, social insurance, health insurance, and unemployment insurance for management staff; office materials, tools, and supplies; depreciation of fixed assets used for management purposes; land rental; allowance for doubtful debts; external services; and other expenses, etc.

Selling expenses and general and administrative expenses are reduced upon the reversal of provisions.

4.19. Taxes

Corporate income tax includes current income tax and deferred income tax.

Current income tax expense reflects the amount of corporate income tax payable for the year, as well as any additional income tax payable due to the discovery of immaterial errors from previous years. Current income tax income reflects the reduction in income tax payable due to the discovery of immaterial errors from previous years.

Deferred income tax expense reflects the difference between deferred income tax assets realized during the year that exceed the deferred income tax assets arising in the year, or deferred income tax liabilities arising during the year exceed deferred income tax liabilities reversed during the year. Deferred income tax income reflects the difference between deferred income tax assets arising in the year that exceed deferred income tax assets realized during the year, or deferred income tax liabilities that exceed deferred income tax liabilities realized during the year.

Deferred income tax is calculated based on the differences between the carrying amount and the tax base of assets or liabilities on the financial statements, taxable losses, and unused tax credits. Deferred income tax liabilities must be recognized for all temporary differences, while deferred income tax assets are only recognized when there is reasonable certainty of sufficient taxable income in the future to offset those temporary differences.

Deferred income tax is calculated based on the tax rates expected to be applicable to the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement, unless the tax is related to items directly recognized in equity, in which case the deferred income tax is also recognized in equity.

Deferred income tax assets and liabilities are offset when the Company has a legal right to offset current income tax assets with current income tax liabilities, and when the deferred income tax assets and liabilities are related to income tax in the same jurisdiction and the Company intends to settle the current income tax on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income does not include taxable income or deductible expenses from other years (including carried-forward losses, if any). It also excludes tax-exempt income or non-deductible expenses.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change over time, and the determination of corporate income tax obligations depends on the results of audits by the competent tax authorities.

Other taxes are applied in accordance with the current tax laws in Vietnam.

4.20. Related Parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or common significant influence. Related parties may be individuals or corporate entities, including close family members of any such individual considered to be related.

Information on the Company's related parties is presented in Note 36.

5. CASH AND CASH EQUIVALENTS

	September 30, 2026	January 1, 2026
	VND	VND
Cash	4,233,577,123	1,521,771,777
Bank deposits	21,214,417,530	37,561,781,521
Total	**25,447,994,653**	**39,083,553,298**

6. SHORT-TERM TRADE RECEIVABLES

	September 30, 2026		January 1, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Receivables from related parties	**59,082,352,309**	**-**	**19,418,176,198**	**-**
Binh Duong ACC Construction and Investment JSC	59,082,352,309	-	19,418,176,198	-
Other receivables from customers	**13,761,296,983**	**(621,041,982)**	**17,095,653,442**	**(621,041,982)**
Becamex IDC Corporation	13,128,724,315	-	13,045,191,058	-
Dai Khoa Construction One Member Co., Ltd..	10,701,946	(10,701,946)	10,701,946	(10,701,946)
Anh Tuan Construction and Road-Bridge Co., Ltd..	380,186,540	(380,186,540)	380,186,540	(380,186,540)
Binh Duong Traffic and Irrigation Construction JSC	230,153,496	(230,153,496)	230,153,496	(230,153,496)
Other entities	11,530,686	-	3,429,420,402	-
Total	**72,843,649,292**	**(621,041,982)**	**36,513,829,640**	**(621,041,982)**

7. SHORT-TERM ADVANCES TO SUPPLIERS

	September 30, 2026	January 1, 2026
	Value	Value
	VND	VND
Prepaid to related parties	**17,361,865,577**	**9,698,591,444**
ACC Binh Duong Investment and Construction JSC	9,155,161,897	9,698,591,444
Nguyen Viet Real Estate Trading and Construction JSC	8,206,703,680	-
Other prepaid to non-related suppliers	**5,736,481,108**	**160,327,959**

Hoang Gia Linh Trading Services Import Export One Member Co., Ltd.	4,845,960,000	-
Other suppliers	890,521,108	160,327,959
Total	**23,098,346,685**	**9,858,919,403**

8. OTHER RECEIVABLES

	September 30, 2026		Jan 1, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term	**42,621,468,614**	-	**25,066,466,692**	-
Advances	14,485,599,500	-	13,000,000,000	-
Deposit for land lease of Lot A26-E at Becamex Binh Phuoc Industrial Park (1)	9,761,461,455	-	7,047,767,654	-
VAT corresponding to the principal of finance lease liabilities	4,258,862,672	-	3,636,593,769	-
Other receivables	14,115,544,987	-	1,382,105,269	-
Long-term	**19,157,840,686**	-	**14,158,044,539**	-
Deposit for environmental restoration	4,348,484,686	-	4,108,234,539	-
Other deposits	14,809,356,000	-	10,049,810,000	-
Total	**61,779,309,300**	-	**39,224,511,231**	-

(1) This represents the deposit under Principle Agreement No. 05/2023/HDNT dated 19 December 2023 and Appendix No. 01/PLHDNT dated 21 November 2025 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing land lot A26-E with an area of 93,339.7 m2 at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Binh Phuoc Province.

9. PREPAID EXPENSES

	September 30, 2026	January 1, 2026
	Value	Value
	VND	VND
Short-term	**1,888,183,323**	**2,961,846,195**
Repair expenses	1,168,876,930	1,973,563,916
Other expenses	719,306,393	988,282,279
Long-term	**41,258,316,169**	**37,467,340,914**
Mining rights fees	34,694,822,265	31,717,707,241
Spare parts	2,926,779,589	2,572,764,874
Other expenses	3,636,714,315	3,176,868,799
Total	**43,146,499,492**	**40,429,187,109**

10. INVENTORY

	September 30, 2026		January 1, 2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials and supplies	503,453,957	-	577,730,421	-
Tools and equipment	324,781,647	-	347,308,499	-
Work-in-progress (1)	67,827,574,538	-	67,364,500,000	-
Finished goods	14,701,591,745	-	12,869,841,148	-
Merchandise	226,177,369,514	-	227,204,652,463	-
- Real estate merchandise (2)	*220,156,041,672*	-	220,156,041,672	-

- Other merchandise	*6,021,327,842*	-	7,048,610,791	-
Total	**309,534,771,401**	-	**308,364,032,531**	-

(1) The details of Work-in-progress are as follows:

	September 30, 2026	January 1, 2026
	VND	*VND*
Cost of stone production	405,076,783	-
Work-in-progress for the Tan Dinh Real Estate project (i)	67,364,500,000	67,364,500,000
Work-in-progress for the construction of infrastructure and residential area development	57,997,755	-
Total	**67,827,574,538**	**67,364,500,000**

(i) This represents the land use rights value of certain land plots acquired by the Company since 2021 in Tan Dinh Ward, Ben Cat Town, Binh Duong Province to serve the Company's upcoming real estate investment and development plans. Land use rights of these land plots are pledged as collateral for loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch

(2) Real estate inventories

These are land lots in Thoi Hoa Ward, Ho Chi Minh City, owned by the Company and Nguyen Viet Construction Investment and Business JSC (a subsidiary), along with 16 houses that have completed shell construction on 16 land lots purchased by the subsidiary from Binh Duong Construction and Investment JSC, which are ready for sale. The land use rights of the lots owned by the Parent Company are currently being pledged as collateral for loans at the Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch.

As at 30 September 2026, the Board of Management of the Company and Nguyen Viet Construction Investment and Trading Joint Stock Company (the subsidiary) evaluated that the net realizable value of inventories exceeded or equaled their cost. Consequently, the Company did not make any allowance for inventory devaluation as at that date.

11. PROVISION FOR DOUBFUL SHORT-TERM RECEIVABLES

	September 30, 2026				January 1, 2026			
	Overdue Period	Original Value	Recoverable Value	Provision	Overdue Period	Original Value	Recoverable Value	Provision
	Year	VND	VND	VND	Year	VND	VND	VND
Receivables from customers								
Traffic Construction Joint Stock Company Binh Duong	> 3 years	230,153,496	-	230,153,496	> 3 years	230,153,496	-	230,153,496
Construction and Bridge Co., Ltd. Tuan	> 3 years	380,186,540	-	380,186,540	> 3 years	380,186,540	-	380,186,540
Dai One Member Construction Co., Ltd.	> 3 years	10,701,946	-	10,701,946	> 3 years	10,701,946	-	10,701,946
Total		**621,041,982**	**-**	**621,041,982**		**621,041,982**	**-**	**621,041,982**

12. LONG-TERM FINANCIAL INVESTMENTS

12.1. Investments in associates and joint ventures

				Accounted for using the equity method	
	Ownership Ratio	Voting Rights Ratio	Original Value	September 30, 2026	January 1, 2026
			VND	VND	VND
Investment in associates					
Pho Da Son Investment and Construction Joint Stock Company	28.00%	28.00%	224,000,000,000	224,000,000,000	224,000,000,000
Nguyen Viet Business Real Estate and Construction Joint Stock Company	29.00%	29.00%	174,000,000,000	175,814,018,100	175,765,983,159
Total			**398,000,000,000**	**399,814,018,100**	**399,765,983,159**

	Pho Da Son Investment and Construction Joint Stock Company (1)	Nguyen Viet Business Real Estate and Construction Joint Stock Company (2)	Total
	VND	VND	
INVESTMENT COST			
January 1, 2026	**224,000,000,000**	**174,000,000,000**	398,000,000,000
Investment during the period	-	-	-
September 30, 2026	**224,000,000,000**	**174,000,000,000**	398,000,000,000
ACCUMULATED SHARE OF POST-ACQUISITION PROFITS/(LOSSES) IN ASSOCIATES			
January 1, 2026	-	**1,765,983,159**	**1,765,983,159**
Share of profit from associates	-	48,034,941	**48,034,941**
September 30, 2026	-	**1,814,018,100**	**1,814,018,100**
NET VALUE UNDER EQUITY METHOD			
January 1, 2026	**224,000,000,000**	**175,765,983,159**	399,765,983,159
September 30, 2026	**224,000,000,000**	**175,814,018,100**	399,814,018,100

(1) Pho Da Son Investment and Construction Joint Stock Company ("Pho Da Son Company") operates in the field of real estate investment and trading. The Company made capital contribution to Pho Da Son Company together with other investors to implement real estate projects in Ho Chi Minh City. Currently, Pho Da Son Company is in the process of fulfilling necessary legal procedures to submit for approval by competent State Authorities for the real estate project of which it acts as the investor.

(2) Nguyen Viet Real Estate Trading and Construction Joint Stock Company ("Nguyen Viet Real Estate Company") operates in the field of real estate investment and trading, civil and industrial construction, technical infrastructure, and building material trading. The Company made capital contribution to Nguyen Viet Real Estate Company together with other investors to implement real estate projects in Ho Chi Minh City.

12.2. Investment In Other Entities

	September 30, 2026			January 1, 2026		
	Ownership percentage	Voting rights percentage	Historical cost	Ownership percentage	Voting rights percentage	Historical cost
			VND			VND
Investments in other entities						
Binh Duong Trading and Investment Joint Stock Company (*)	9.86%	9.86%	378,200,000,000	9.86%	9.86%	378,200,000,000
Total			**378,200,000,000**			**378,200,000,000**

(*) Binh Duong Trading and Investment Joint Stock Company operates in the field of real estate business. The annual business performance of Binh Duong Trading and Investment Joint Stock Company is profitable; therefore, the General Director Board assesses and believes that no impairment loss has arisen from the investment in this company.

13. TANGIBLE FIXED ASSETS

	Factory buildings and structures	Machinery and equipment	Transport and communication equipment	Management tools and devices	Total
	VND	VND	VND	VND	VND
ORIGINAL VALUE					
As at January 1, 2026	**4,739,399,055**	**136,641,649,906**	**16,430,506,551**	**238,015,000**	**158,049,570,512**
Purchases during the period	9,171,657,417	1,178,454,369	-	1,226,481,481	11,576,593,267
Disposals and transfers	-	(32,256,639,000)	-	-	(32,256,639,000)
As at September 30, 2026	**13,911,056,472**	**105,563,465,275**	**16,430,506,551**	**1,464,496,481**	**137,369,524,779**
ACCUMULATED DEPRECIATION					
As at January 1, 2026	**4,739,399,055**	**53,624,453,110**	**10,751,385,990**	**229,622,510**	**69,344,860,665**
Depreciation during the period	670,443	8,140,747,352	985,527,351	8,654,560	9,135,599,706
Increase due to business combination	-	-	-	-	-
Transferred to investment properties	-	-	-	-	-
Disposals and transfers	-	(2,897,605,790)	-	-	(2,897,605,790)
Other decreases	-	-	-	-	-
As at September 30, 2026	**4,740,069,498**	**58,867,594,672**	**11,736,913,341**	**238,277,070**	**75,582,854,581**
NET BOOK VALUE					
As at January 1, 2026	-	**83,017,196,796**	**5,679,120,561**	**8,392,490**	**88,704,709,847**
As at September 30, 2026	**9,170,986,974**	**46,695,870,603**	**4,693,593,210**	**1,226,219,411**	**61,786,670,198**
Cost of fully depreciated fixed assets still in use	4,739,399,055	2,787,863,636	3,578,420,049	238,015,000	**11,343,697,740**
Cost of fully depreciated fixed assets not in use	-	*18,851,544,775*	*582,000,000*		*19,433,544,775*
Net book value of fixed assets pledged as security for loans	-	36,539,619,440	-		**36,539,619,440**

14. FINANCE LEASE FIXED ASSETS

	Machinery and Equipment	Total
	VND	VND
ORIGINAL VALUE		
As at January 1, 2026	102,674,465,748	102,674,465,748
Increase in the Period	29,359,033,210	29,359,033,210
As at September 30, 2026	132,033,498,958	132,033,498,958
ACCUMULATED DEPRECIATION		
As at January 1, 2026	13,204,109,454	13,204,109,454
Depreciation during the period	6,935,022,638	6,935,022,638
As at September 30, 2026	20,139,132,092	20,139,132,092
NET BOOK VALUE		
As at January 1, 2026	89,470,356,294	89,470,356,294
As at September 30, 2026	111,894,366,866	111,894,366,866

15. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
ORIGINAL VALUE			
As at January 1, 2026	-	185,000,000	185,000,000
Reclassification (Land use rights of 3 houses at UNI-TOWN Commercial Townhouse area)	*6,012,340,444*	-	**6,012,340,444**
As at September 30, 2026	6,012,340,444	185,000,000	6,197,340,444
ACCUMULATED DEPRECIATION			
As at January 1, 2026	--	185,000,000	185,000,000
Depreciation during the period	-	-	-
Reclassified	-	-	-
As at September 30, 2026	-	185,000,000	185,000,000
NET BOOK VALUE			
As at January 1, 2026	-	-	-
As at September 30, 2026	6,012,340,444	-	6,012,340,444

16. INVESTMENT PROPERTIES

	January 1, 2026	Increase	Decrease	September 30, 2026
	VND	VND	VND	VND
Original Value	8,668,420,969	-	8,668,420,969	-
Buildings and structures	8,668,420,969		8,668,420,969	
Impairment Los	-	-	-	-
Net Book Value	8,668,420,969	-	8,668,420,969	-
Buildings and structures	8,668,420,969		8,668,420,969	

17. LONG-TERM WORK IN PROGRESS

Including land use rights value, the acquisition price of Nguyen Viet Real Estate Trading and Construction Investment Joint Stock Company - a subsidiary ("Nguyen Viet Investment Company") allocated as part of the acquisition costs of the project, and other related expenses of Me Linh New Residential Area Project with an area of 53,197.2 m² at land plot No. 1040, map sheet No. 30, located at: Do Thuong Hamlet, Tien Phong Commune, Me Linh District, Hanoi City (now Do Thuong Hamlet, Me Linh Commune, Hanoi City), of which Nguyen Viet Investment Company acts as the investor.

Me Linh New Residential Area Project will provide products including townhouses, commercial townhouses (shophouses), commercial center floor spaces, commercial apartments, and social housing, with an initial estimated total investment capital of VND 1,802 billion pursuant to Decision No. 1133/QD-UBND dated March 13, 2026 of Hanoi City People's Committee approving Hanoi City's housing development plan for the period 2026-2030. On June 15, 2026, the General Meeting of Shareholders of Nguyen Viet Investment Company issued a Resolution approving the investment policy for Me Linh New Residential Area Construction Investment Project with an adjusted total investment capital of VND 7,764 billion. Currently, Nguyen Viet Investment Company is in the process of fulfilling necessary legal procedures to submit for investment approval by competent State Authorities.

18. SHORT-TERM PAYABLES TO SUPPLIERS

	September 30, 2026	January 01, 2026
	Value	Value
	VND	VND
Trade payables to related parties	**-**	**4,807,916,190**
Nguyen Viet Real Estate Trading and Construction JSC	-	4,807,916,190
Other trade payables	**26,915,034,729**	**26,767,078,781**
Quang Thai Mechanical Co., Ltd.	1,200,299,025	1,038,829,784
Song May Mechanical Manufacturing JSC	1,019,000,400	137,407,600
Song Han Phat Trading Services Co., Ltd.	2,972,672,477	-
Duc Trong Trading Services Co., Ltd.	3,825,134,178	-
Dinh Nguyen Private Enterprise	947,491,851	-
National Defence Industrial Technical Economic Corporation	854,054,059	898,721,243
Binh Nguyen Trading Construction Co., Ltd. Branch	6,006,008,963	3,677,838,157
Nam Bo Mining Chemical Industry Co., Ltd. - Micco Binh Duong Branch	467,804,212	357,982,134
Other creditors	9,622,569,564	20,656,299,863
Total	**26,915,034,729**	**31,574,994,971**

19. TAXES AND OTHER OBLIGATIONS TO THE STATE

	Amount Payable at the Beginning of the Period	Amount Payable During the Period	Amount Paid During the Period	Amount Payable at the End of the Period
	VND	VND	VND	VND
Value-Added Tax (VAT)	2,577,069,114	20,018,093,810	19,582,131,804	3,013,031,120
Corporate Income Tax	10,662,315,025	20,280,767,995	22,982,288,275	7,960,794,745
Personal Income Tax	12,414,097	60,024,354	59,512,272	12,926,179
Resource Tax	3,253,320,878	20,239,322,507	19,785,294,718	3,707,348,667
Land and Property Tax, Land Lease	(231,214,162)	699,130,289	699,130,289	(231,214,162)
Environmental Protection Fee	756,445,609	9,224,103,342	9,310,294,531	670,254,420
Fees, charges and other payables	(1,000,000)	1,766,089,443	1,766,089,443	(1,000,000)
Total	**17,029,350,561**	**72,287,531,740**	**74,184,741,332**	**15,132,140,969**
In which:				
Taxes and other receivables from the State	232,214,162			232,214,162
Taxes and other payables to the State	17,261,564,723			15,364,355,131

20. LOANS AND FINANCE LEASE LIABILITIES

	September 30, 2026	January 1, 2026
	VND	VND
Short-term	**297,650,197,367**	**330,577,584,285**
- Short-term borrowings	279,887,147,614	304,144,851,281
- Current portion of long-term borrowings	2,383,000,000	5,926,000,000
- Current portion of finance lease liabilities	15,380,049,753	20,506,733,004
Long-term	**43,310,596,101**	**30,695,282,736**
- Long-term borrowings	1,196,000,000	2,108,000,000
- Long-term finance lease liabilities	42,114,596,101	28,587,282,736
Total	**340,960,793,468**	**361,272,867,021**

20.1. Borrowings

	January 1, 2026		During period		September 30, 2026	
	Value	Amount Payable	Increase	Decrease	Value	Amount Payable
	VND	VND	VND	VND	VND	VND
Short-term Borrowings	**304,144,851,281**	**304,144,851,281**	**326,288,621,843**	**350,546,325,510**	**279,887,147,614**	**279,887,147,614**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch	105,630,629,282	105,630,629,282	136,153,958,600	133,626,025,939	108,158,561,943	108,158,561,943
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch	22,117,679,675	22,117,679,675	7,004,073,251	22,117,679,675	7,004,073,251	7,004,073,251
Indovina Bank Ltd., Phu My Hung Branch	92,023,183,807	92,023,183,807	84,464,311,939	95,016,030,679	81,471,465,067	81,471,465,067
Asia Commercial Joint Stock Bank - Phan Dinh Phung Branch	84,373,358,517	84,373,358,517	98,666,278,053	99,786,589,217	83,253,047,353	83,253,047,353
Current Portion of Long-term Borrowings	**5,926,000,000**	**5,926,000,000**	**912,000,000**	**4,455,000,000**	**2,383,000,000**	**2,383,000,000**
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch	5,926,000,000	5,926,000,000	912,000,000	4,455,000,000	2,383,000,000	2,383,000,000
Long-term Borrowings	**2,108,000,000**	**2,108,000,000**	**-**	**912,000,000**	**1,196,000,000**	**1,196,000,000**
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch	2,108,000,000	2,108,000,000	-	912,000,000	1,196,000,000	1,196,000,000
Total	**312,178,851,281**	**312,178,851,281**	**327,200,621,843**	**355,913,325,510**	**283,466,147,614**	**283,466,147,614**

20.2. Finance lease

	January 1, 2026		During period		September 30, 2026	
	Value	Amount Payable	Increase	Decrease	Value	Amount Payable
	VND	VND	VND	VND	VND	VND
Long-term finance lease liabilities due for payment	**20,506,733,004**	**20,506,733,004**	**10,253,366,502**	**15,380,049,753**	**15,380,049,753**	**15,380,049,753**
Vietnam Joint Stock Commercial Bank for Industry and Trade One Member Limited Liability Financial Leasing Company - Ho Chi Minh City Branch (1)	11,837,000,004	11,837,000,004	5,918,500,002	8,877,750,003	8,877,750,003	8,877,750,003
Vietnam International Leasing Company Limited (2)	8,669,733,000	8,669,733,000	4,334,866,500	6,502,299,750	6,502,299,750	6,502,299,750
Long-term finance lease liabilities	**28,587,282,736**	**28,587,282,736**	**23,780,679,867**	**10,253,366,502**	**42,114,596,101**	**42,114,596,101**
Vietnam Joint Stock Commercial Bank for Industry and Trade One Member Limited Liability Financial Leasing Company - Ho Chi Minh City Branch (1).	13,415,249,990	13,415,249,990	-	5,918,500,002	7,496,749,988	7,496,749,988
Vietnam International Leasing Company Limited (2)	15,172,032,746	15,172,032,746	23,780,679,867	4,334,866,500	34,617,846,113	34,617,846,113
Total	**49,094,015,740**	**49,094,015,740**	**34,034,046,369**	**25,633,416,255**	**57,494,645,854**	**57,494,645,854**

(1) Finance lease liability to VietinBank Leasing Company Limited - Ho Chi Minh City Branch is pursuant to non-cancellable finance lease contract No. 102/2023/CN.MN-CTTC dated September 19, 2023 and contract No. 30/2024/CN.MN-CTTC dated June 04, 2024. The lease is for a stone crushing production line with a capacity of 400 tons/hour over a term of 48 months from the debt acknowledgment date. The lease interest rate for the first 12 months from the first disbursement date is 9.5%/year; from the 13th month onwards, the lease interest rate is determined as: Base lease interest rate + 3.5%/year.

(2) Finance lease liability to Vietnam International Leasing Co., Ltd. is pursuant to non-cancellable finance lease contract No. 2025-00084-001 dated March 27, 2025 for leasing a stone crushing production line with a capacity of 400 tons/hour over a term of 42 months from the debt acknowledgment date, with a fixed interest rate of 6%/year throughout the lease term; and contract No. 2026-00394-000 dated September 29, 2026 for leasing a stone crushing production line with a capacity of 400 tons/hour over a term of 49 months from the debt acknowledgment date, with a fixed interest rate of 7.01%/year throughout the lease term.

21. SHORT-TERM ADVANCES FROM CUSTOMERS

	September 30, 2026	January 1, 2026
	Value	Value
	VND	VND
Advances from related parties	-	-
ACC Binh Duong Investment and Construction JSC	-	-
Other parties	**70,311,589,145**	**60,506,208,770**
Becamex Binh Phuoc Technical Infrastructure Development Joint Stock Company	40,243,503,400	40,545,508,923
An Binh Tile Joint Stock Company	25,141,982,449	14,451,907,809
Other counterparties	4,926,103,296	5,508,792,038
Total	**70,311,589,145**	**60,506,208,770**

22. SHORT-TERM PAYABLES

	September 30, 2026	January 1, 2026
	VND	VND
Short-term	**896,102,605**	**2,319,429,312**
Accrued interest expenses	-	484,561,311
Other accrued expenses	896,102,605	1,834,868,001
Total	**896,102,605**	**2,319,429,312**

23. OTHER SHORT-TERM PAYABLES

	September 30, 2026	January 1, 2026
	Value	Value
	VND	VND
Remuneration payable to the BOD, BOS	713,121,023	242,715,417
Contract performance deposit payables	552,612,042	490,013,746
Other payables	368,000	384,500
Total	**1,266,101,065**	**733,113,663**

24. LONG-TERM PROVISION

	January 1, 2026	Provision increased during the period	Provision increased during the period	September 30, 2026
	VND	VND	VND	VND
Provision for environmental restoration and rehabilitation costs	4,108,234,539	120,125,074	-	4,228,359,613
Total	**4,108,234,539**	**120,125,074**	**-**	**4,228,359,613**

25. OWNERS' EQUITY

Statement of Changes in Owners' Equity

	Contributed Capital	Share Premium	Development Investment Fund	Retained Earning	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
Balance at January 1, 2025	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**154,402,052,493**	-	**1,215,957,576,587**
Non-controlling interest at the acquisition date	-	-	-	-	52,320,000,000	52,320,000,000
Additional capital contribution by non-controlling shareholders after the acquisition date	-	-	-	-	20,400,000,000	20,400,000,000
Profit for the period / Net profit for the period	-	-	-	95,847,104,292	-	95,847,104,292
Appropriation to bonus and welfare fund	-	-	-	(485,430,835)	-	(485,430,835)
Remuneration of Board of Directors and Supervisory Board	-	-	-	(242,715,417)		(242,715,417)
Balance at December 31, 2025	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**249,521,010,533**	**72,720,000,000**	**1,383,796,534,627**
Balance at January 1, 2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**249,521,010,533**	**72,720,000,000**	**1,383,796,534,627**
Profit for the period	-	-	-	75,698,478,581		75,698,478,581
Appropriation to bonus and welfare fund				(940,811,211)		(940,811,211)
Remuneration of Board of Directors and Supervisory Board				(470,405,606)		(470,405,606)
Balance at September 30, 2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**323,808,272,297**	**72,720,000,000**	**1,458,083,796,391**
Balance at January 1, 2025	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**154,402,052,493**	-	**1,215,957,576,587**

Details of Contributed Capital

	September 30, 2026			January 01, 2026		
	No. of shares	Value (VND)	%	No. of shares	Value (VND)	%
Nguyen Thi Kim Thanh	25,437,707	254,377,070,000	24.23%	25,437,707	254,377,070,000	24.23%
Pham Thai Quynh Bao	25,744,000	257,440,000,000	24.52%	-	-	0.00%
Pham Thi Khanh An	21,815,730	218,157,300,000	20.78%	-	-	0.00%
Do Manh Cuong	8,377,500	83,775,000,000	7.98%	8,377,500	83,775,000,000	7.98%
ACC Binh Duong Investment and Construction Joint	4,479,600	44,796,000,000	4.27%	4,479,600	44,796,000,000	4.27%
Nguyen Cong Han	102,600	1,026,000,000	0.10%	11,020,250	110,202,500,000	10.50%
Nguyen Hai Dang	88,700	887,000,000	0.08%	13,316,200	133,162,000,000	12.68%
Dao Quang Linh	27,400	274,000,000	0.03%	5,251,400	52,514,000,000	5.00%
Other shareholders	18,926,741	189,267,410,000	18.03%	37,117,321	371,173,210,000	35.35%
Total	**104,999,978**	**1,049,999,780,000**	**100.00%**	**104,999,978**	**1,049,999,780,000**	**100.00%**

Transactions related to capital with owners and dividend distribution, profit sharing:

	Q3 2026	Q3 2025
	VND	VND
Owners' Investment Capital		
Initial capital contribution	1,049,999,780,000	1,049,999,780,000
Additional capital contributions during the period	-	-
Final capital contribution	1,049,999,780,000	1,049,999,780,000
Dividends and profits distributed	-	-

Shares

	September 30, 2026	January 01, 2026
Number of shares registered for issuance	**104,999,978**	**104,999,978**
Number of shares sold to the public	**104,999,978**	**104,999,978**
- Ordinary shares	104,999,978	104,999,978
- Preference shares	-	-
Number of repurchased shares (treasury shares)	-	-
Number of outstanding shares	**104,999,978**	**104,999,978**
- Ordinary shares	104,999,978	104,999,978
** Par value of an outstanding shares 10,000 VND/share*	*10,000*	*10,000*

26. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Q3 2026	Q3 2025
	VND	VND
Revenue from sales of merchandise and finished goods	107,700,135,938	207,484,810,126
Revenue from construction contracts	1,304,486,425	-
Total	**109,004,622,363**	**207,484,810,126**

Revenue from Related Parties

	Q3 2026	Q3 2025
	VND	VND
An Binh Stone Trading JSC	-	1,041,011,304
ACC Binh Duong Investment and Construction JSC	41,611,914,576	161,287,654,980

27. COST OF GOODS SOLD

	Q3 2026	Q3 2025
	VND	VND
Cost of merchandise and finished goods	54,681,614,079	178,086,216,649
Cost of construction works	1,141,210,750	-
Total	**55,822,824,829**	**178,086,216,649**

28. FINANCIAL INCOME

	Q3 2026	Q3 2025
	VND	VND
Interest on bank deposits	2,493,792	8,062,242
Interest on loans	-	2,259,177,000
Total	**2,493,792**	**2,267,239,242**

29. FINANCIAL EXPENSES

	Q3 2026	Q3 2025
	VND	VND
Interest expenses	6,586,092,879	6,446,622,442
Total	**6,586,092,879**	**6,446,622,442**

30. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES

	Q3 2026	Q3 2025
	VND	VND
Selling expenses	**2,755,441,733**	**2,784,961,887**
Transportation expenses	1,299,787,394	1,891,000,142
Other cash expenses	1,587,303	-
Other cash expenses	1,454,067,036	893,961,745
General Administrative Expenses	**4,038,790,515**	**3,650,559,009**
Management personnel expenses	2,513,928,183	2,398,114,052
Depreciation of fixed assets	100,326,205	101,375,636
Outsourced service expenses	958,861,766	858,796,833
Other cash expenses	465,674,361	292,272,488
Total	**6,794,232,248**	**6,435,520,896**

31. OTHER INCOME

	Q3 2026	Q3 2025
	VND	VND
Collection of contract breach penalties	-	350,000,000
Electricity bill collections on behalf of households	33,327,144	176,390,857

Other charges	7,528	8,157
Total	**33,334,672**	**526,399,014**

32. OTHER EXPENSES

	Q3 2026	Q3 2025
	VND	VND
Late payment amount	261,380,469	50,659,276
Electricity payment on behalf of households	33,327,144	176,390,857
Other expenses	6,451	61,349
Total	**294,714,064**	**227,111,482**

33. PRODUCTION AND BUSINESS EXPENSES BY FACTOR

	Q3 2026	Q3 2025
	VND	VND
Material and supplies costs	9,068,752,022	7,488,838,756
Labor costs	5,171,418,121	5,041,959,271
Depreciation of fixed assets	5,348,894,405	4,679,510,333
Outsourced service costs	21,476,359,291	16,973,539,573
Other cash expenses	12,874,023,303	8,104,648,120
Total	**53,939,447,142**	**42,288,496,053**

34. CURRENT CORPORATE INCOME TAX EXPENSE

	Q3 2026	Q3 2025
	VND	VND
Accounting profit before corporate income tax	**39,542,586,807**	**19,082,976,913**
Adjustments for taxable income	**261,386,920**	-
Plus: Non-deductible expenses	261,386,920	61,349
Taxable income	**39,803,973,727**	**19,082,976,913**
Tax rate	20%	20%
Corporate income tax	8,127,102,891	3,816,607,652
Total current corporate income tax expenses	**8,127,102,891**	**3,816,607,652**

35. BASIC EARNINGS PER SHARE

	Q3 2026	Q3 2025
	VND	VND
Accounting profit after corporate income tax	**31,423,772,777**	**15,266,369,261**
Provision for bonus and welfare fund	-	-
Profit allocated to common shareholders	**31,423,772,777**	**15,266,369,261**
Average number of common shares outstanding during the period	104,999,978	104,999,978
Basic earnings per share	**299**	**145**

36. INFORMATION ABOUT RELATED PARTIES

The list of related parties of the Company is as follows:

Related party	Relationship

Pho Da Son Investment and Construction JSC	Associate
Nguyen Viet Real Estate Trading and Construction JSC	Associate
Binh Duong ACC Investment and Construction JSC	The Chairman of the BOD of the Company is the Chairman of the BOD of this company
An Binh Paving Stone JSC (Ceased to be a related party from April 29, 2026)	A Board Member of the Company is the Deputy General Director of this company
My Phuoc Hospital JSC	Related party of internal persons of the Company (Mr. Pham Huy Hau and Ms. Nguyen Thi Thuy Van)
Ms. Nguyen Thi Kim Thanh	Major shareholder holding 24.23% of charter capital
Ms. Pham Thai Quynh Bao	Major shareholder holding 24.52% of charter capital
Ms. Pham Thi Khanh An	Major shareholder holding 20.78% of charter capital

Transactions with Related Parties:

	Q3 2026	Q3 2025
	VND	VND
Sales of goods	**41,611,914,576**	**162,328,666,284**
An Binh Paving Stone JSC	Ceased to be a related party	1,041,011,304
Binh Duong ACC Investment and Construction JSC	41,611,914,576	161,287,654,980
Purchases of goods and services	**12,708,659,320**	**123,969,783,000**
Binh Duong ACC Investment and Construction JSC	404,384,120	61,608,000
An Binh Paving Stone JSC	Ceased to be a related party	1,113,452,000
Nguyen Viet Real Estate Trading and Construction JSC	12,304,275,200	122,794,723,000
Purchases of machinery and equipment	-	**7,950,000,000**
Nguyen Viet Real Estate Trading and Construction JSC	-	7,950,000,000

Balances with related parties	September 30, 2026	January 01, 2026
	VND	VND
Short-term trade receivables		
Binh Duong ACC Investment and Construction JSC	59,082,352,309	19,418,176,198
Short-term prepayments to suppliers		
Binh Duong ACC Investment and Construction JSC	9,155,161,897	9,698,591,444
Nguyen Viet Real Estate Trading and Construction JSC	8,206,703,680	
Short-term trade payables		
An Binh Paving Stone JSC	Ceased to be a related party	1,406,449,440
Nguyen Viet Real Estate Trading and Construction JSC	-	4,807,916,190
Short-term advances from customers		
An Binh Paving Stone JSC	Ceased to be a related party	14,451,907,809

Income of the Board of Directors and General Director

Full name	Position	Q3 2026	Q3 2025

		VND	VND
Mr. Ngo Anh Quan	Chairman of the BOD	-	-
Mr. Pham Huy Hau	Board Member, General Director	15,000,000	-
Mr. Nguyen Bao Long	Board Member (dismissed on April 29, 2026), General Director (dismissed)	-	94,715,600
Mr. Nguyen Minh Chi	Board Member (appointed on April 29, 2026), Deputy General Director	134,920,492	87,538,400
Ms. Nguyen Thi Thuy Van	BOD Member	40,000,000	30,000,000
Ms. Nguyen Thi Loan	BOD Member	-	-
Total		**189,920,492**	**212,254,00**

37. EVENTS AFTER THE REPORTING PERIOD

No unusual events occurred after the end of the financial year that would have affected the Company's financial position and operations and required adjustment or disclosure in the financial statements for this period.

38. COMPARATIVE FIGURES

Comparative figures on the Balance Sheet are the figures taken from the audited Consolidated Balance Sheet as at December 31, 2025.

Comparative figures on the Income Statement and Cash Flow Statement are the figures taken from the Separate Financial Statements of the Parent Company for the accounting period from January 01, 2025 to September 30, 2025.

Approved on October 30, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Le Quyen	Dao Huynh Kim	Nguyen Minh Chi (*)

(*) Authorized pursuant to Official Letter No. 02/2025/GUQ-AHP dated December 18, 2025