EASTERNS AHP MINERALS
JOINT STOCK COMPANY

No.: 37/2026/CBTT

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

Ho Chi Minh City, November 02, 2026

DISCLOSURE OF UNUSUAL INFORMATION

To: - State Securities Commission of Vietnam
- Vietnam Stock Exchange
- Hanoi Stock Exchange

1. Organization: EASTERN MINERALS AHP JOINT STOCK COMPANY

- Ticker symbol: BMJ
- Address: No. 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, Vietnam
- Tel: (+84) 274 3688 126
- Fax: (+84) 274 3688 125
- Email: ahpminerals2019@gmail.com

2. Content of Information Disclosure:

Eastern AHP Mineral Joint Stock Company announces the information regarding the prospectus and its appendices approved by the Ho Chi Minh City Stock Exchange for listing of shares.

3. Publication on the Company's Website:

This information was published on the Company's website on November 02, 2026 at the following link: www.becamexbmj.com.vn/#enter/f/enter

We hereby certify that the information disclosed above is true and accurate, and we take full legal responsibility for the contents disclosed.

Attachments:
- Prospectus.
- Appendix.

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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Date: 2026.11.02 19:56:25+07'00'
Foxit PDF Reader Version: 2026.2.1

EASTERN AHP MINERALS JOINT STOCK COMPANY
Legal representative of the Company
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

REVIEWED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

EASTERNS AHP MINERALS JOI.T STOCK COMPANY

REVIEWED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

Ho Chi Minh City, August 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Easterns AHP Minerals Joint Stock Company, ("the Company") presents this report together with the Company's reviewed consolidated interim financial statements for the period from 01/01/2026 to 30/06/2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

Members of the Board of Directors and Board of Management who executed the Company during the period from 01/01/2026 to 30/06/2026 and to the date of this report are as follows:

Board of Directors

Mr. Ngo Anh Quan	Chairman
Mr. Pham Huy Hau	Member
Mr. Nguyen Bao Long	Member (dissmissed on 29/04/2026)
Mr. Nguyen Minh Chi	Member (appointed on 29/04/2026)
Ms. Nguyen Thi Thuy Van	Independent Member
Ms. Nguyen Thi Loan	Independent Member

Board of Management

Mr. Pham Huy Hau	General Director
Mr. Nguyen Minh Chi	Deputy General Director

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of the Management of the Company is responsible for preparing the consolidated interim financial statements for the period from 01/01/2026 to 30/06/2026, which give a true and fair view of the financial position of the Company as at 30/06/2026 and the results of its operations and its cash flows for the period. In preparing these consolidated interim financial statements, the Board of Management is required to:

- Comply with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the consolidated interim financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the consolidated financial statements;
- Design and implement an effective internal control system for proper preparation and presentation of the consolidated interim financial statements to minimize errors and frauds; and
- Prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the consolidated interim financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the consolidated financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these consolidated interim financial statements.

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP

Nguyen Minh Chi
Deputy General Director
According to the Power of Attorney
No. 02/2025/GUQ-AHP dated December 18, 2025

Ho Chi Minh City, 28 August 2026

anviet
Certified Public Accountants

An Viet Auditing Company Limited
Level 12, 167 Building, Bui Thi Xuan Street, Hai Ba Trung Ward, Hanoi
T (84-24) 6278 2904 E anviet@anvietcpa.com W anvietcpa.com

No: 192 /2026/BCSX-AVI-TC1

REVIEW REPORT ON THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
The Board of Directors and Board of Management
Easterns AHP Minerals Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Easterns AHP Minerals Joint Stock Company ("the Company") and its subsidiary prepared on 28/08/2026, as set out from page 04 to page 41, which comprise the consolidated interim statement of financial position as at 30/06/2026 and the consolidated interim income statement, consolidated interim cash flows statement for the period from 01/01/2026 to 30/06/2026 and the notes to consolidated interim financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the consolidated interim financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements and for such internal control as management determines is necessary to enable the preparation of consolidated interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these consolidated interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of consolidated interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that migh be indentified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based in our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial statements does not give a true and fair view of, in all material respects, the financial position of Easterns AHP Minerals Joint Stock Company and its subsidiary as at 30/06/2026, and of the results of its operations and its cash flows the period from 01/01/2026 to 30/06/2026, in accordance with Vietnamese Accounting Standards, Corporate Acccunting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements.

M.S.D.N: 0200511555-C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN AN VIỆT
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Doan Thu Hang
Deputy General Director
Certificate of audit practice registration
No. 1396-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED
Hanoi, 28 August 2026

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

FORM B01a-DN/HN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**454,270,192,264**	**425,799,431,793**
I. Cash and cash equivalents	**110**		**13,585,317,271**	**39,083,553,298**
1. Cash	111	5	13,585,317,271	39,083,553,298
II. Short-term receivables	**130**		**131,139,095,797**	**70,818,173,753**
1. Short-term trade receivable	131	6	80,170,724,822	36,513,829,640
2. Short-term advances to suppliers	132	7	9,745,209,564	9,858,919,403
3. Other short-term receivables	135	8	41,844,203,393	25,066,466,692
4. Allowance for short-term doubtful debts	136	9	(621,041,982)	(621,041,982)
III. Inventories	**140**		**303,012,515,474**	**308,364,032,531**
1. Inventories	141	10	303,012,515,474	308,364,032,531
IV. Other current assets	**160**		**6,533,263,722**	**7,533,672,211**
1. Short-term deferred expenses	161	11	1,931,611,631	2,961,846,195
2. Value added tax deductibles	162		4,369,437,929	4,339,611,854
3. Taxes and other receivables from the State	163	23	232,214,162	232,214,162
B. NON-CURRENT ASSETS	**200**		**1,442,590,228,179**	**1,438,971,740,506**
I. Long-term receivables	**210**		**14,401,594,686**	**14,158,044,539**
1. Other long-term receivables	215	8	14,401,594,686	14,158,044,539
II. Fixed assets	**220**		**167,497,782,646**	**178,175,066,141**
1. Tangible fixed assets	221	16	82,352,102,194	88,704,709,847
- Cost	222		*158,094,014,956*	*158,049,570,512*
- Accumulated depreciation	223		*(75,741,912,762)*	*(69,344,860,665)*
2. Finance lease assets	224	12	85,145,680,452	89,470,356,294
- Cost	225		*102,674,465,748*	*102,674,465,748*
- Accumulated depreciation	226		*(17,528,785,296)*	*(13,204,109,454)*
3. Intangible fixed assets	227		-	-
- Cost	228		*185,000,000*	*185,000,000*
- Accumulated amortization	229		*(185,000,000)*	*(185,000,000)*
III. Investment Property	**240**		**8,668,420,969**	**8,668,420,969**
- Cost	241	13	8,668,420,969	8,668,420,969
IV. Long-term assets in progress	**250**		**431,693,682,244**	**422,443,868,247**
1. Long-term work in progress	251	14	422,865,722,896	422,443,868,247
2. Construction in progress	252	15	8,827,959,348	-
V. Long-term financial investments	**260**	**17**	**778,005,729,239**	**777,965,983,159**
1. Investments in associates and joint ventures	262		399,805,729,239	399,765,983,159
2. Investments in other entities	263		378,200,000,000	378,200,000,000
3. Allowance for impairment of long-term investments in other entities	264		-	-
VI. Other long-term assets	**270**		**42,323,018,395**	**37,560,357,551**
1. Long-term deferred expenses	271	11	42,230,001,758	37,467,340,914
2. Deferred tax assets	272		93,016,637	93,016,637
TOTAL ASSETS	**280**		**1,896,860,420,443**	**1,864,771,172,399**

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

FORM B01a-DN/HN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
C. LIABILITIES	**300**		**554,200,379,229**	**480,974,637,772**
I. Current liabilities	**310**		**530,442,103,382**	**446,171,120,497**
1. Short-term trade payable	311	18	40,271,350,799	31,574,994,971
2. Short-term advance from customers	312	19	68,670,453,122	60,506,208,770
3. Dividends and profit payable	313	20	84,036,797,400	36,815,000
4. Short-term taxes and other payables to the State	314	23	17,836,376,299	17,261,564,723
5. Payables to employees	315		2,360,618,550	2,775,222,514
6. Short-term accrued expenses	316	21	1,543,372,639	2,319,429,312
7. Other short-term payables	320	22	1,251,395,092	733,113,663
8. Short-term loans and finance lease liabilities	321	25	313,144,741,011	330,577,584,285
9. Bonus and welfare funds	323		1,326,998,470	386,187,259
II. Long-term Liabilities	**330**		**23,758,275,847**	**34,803,517,275**
1. Long-term loans and finance lease liabilities	339	25	19,529,916,234	30,695,282,736
2. Long-term provisions	343	24	4,228,359,613	4,108,234,539
D. EQUITY	**400**	**26**	**1,342,660,041,214**	**1,383,796,534,627**
1. Owners' 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. Investment and development fund	418		12,926,344,094	12,926,344,094
4. Retained earnings	420		208,384,517,120	249,521,010,533
- Accumulated to the prior year end	*420a*		*164,109,811,316*	*153,673,906,241*
- Retained earnings of the current period	*420b*		*44,274,705,804*	*95,847,104,292*
5. Non-controlling interests	429		72,720,000,000	72,720,000,000
TOTAL RESOURCES	**440**		**1,896,860,420,443**	**1,864,771,172,399**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

CONSOLIDATED INTERIM INCOME STATEMENT
For the period from 01/01/2026 to 30/06/2026

FORM B02a - DN/HN
Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Revenue from goods sold and services rendered**	01	28	**429,246,306,510**	**316,874,688,366**
2.	Deductions	02		-	-
3.	**Net revenue from goods sold and services rendered**	10		**429,246,306,510**	**316,874,688,366**
4.	Cost of sales	11	29	345,100,198,061	251,380,348,613
5.	**Gross profit from goods sold and services rendered**	20		**84,146,108,449**	**65,494,339,753**
6.	Gain/(loss) from disposal of investment property	21		-	-
7.	Financial income	22	30	7,183,290	5,099,544,877
8.	Financial expenses	23	31	13,723,583,970	12,873,195,403
	- Of which: Borrowing costs	*24*		*13,723,583,970*	*12,873,195,403*
9.	Selling expenses	25	32	4,278,256,167	6,232,850,525
10.	General and administration expenses	26	33	7,999,114,105	6,572,142,477
11.	Share of profit or loss of joint ventures and associates	27	17	39,746,080	-
12.	**Operating profit**	30		**58,192,083,577**	**44,915,696,225**
13.	Other income	31	34	382,348,839	640,772,172
14.	Other expenses	32	35	2,146,061,508	290,695,232
15.	**Profit from other activities**	40		**(1,763,712,669)**	**350,076,940**
16.	**Profit before tax**	50		**56,428,370,908**	**45,265,773,165**
17.	Current corporate income tax expense	51	37	12,153,665,104	9,054,378,933
18.	Deferred corporate income tax expense	52		-	-
19.	**Net profit after corporate income tax**	60		**44,274,705,804**	**36,211,394,232**
20.	Profit or loss after tax attributable to owners of the parent	61		44,274,705,804	-
21.	Profit or loss after tax attributable to non-controlling interests	62		-	-
22.	**Basic earnings per share**	70	38	**422**	**345**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

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

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Indirect Method)

For the period from 01/01/2026 to 30/06/2028

FORM B03a - DN/HN

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit for the period	01	**56,428,370,908**	**45,265,773,165**
2. Adjustment for			
- Depreciation and amortization of fixed assets	02	10,721,727,939	9,267,635,871
- Allowances and provisions	03	120,125,074	115,593,797
- Gain/Loss from investing activities	05	(46,929,370)	(5,099,544,877)
- Interest expenses	06	13,723,583,970	12,873,195,403
3. Operating profit before movements in working	08	**80,946,878,521**	**62,422,653,359**
- Increase, decrease in receivables	09	(58,260,964,933)	34,211,000,137
- Increase, decrease in inventory	10	5,351,517,057	(15,530,418,326)
- Increase, decrease in payables (exclude interest expenses, CIT)	11	10,298,292,964	34,151,433,579
- Increase, decrease in deferred expenses	12	(3,732,426,280)	(5,083,401,401)
- Interest paid	14	(13,771,127,699)	(12,839,972,419)
- Corporate income tax paid	15	(13,458,265,264)	(5,992,088,051)
- Other cash outflows	17	-	(103,565,100)
Net cash from operating activities	20	**7,373,904,366**	**91,235,641,778**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition of fixed assets and other long-term assets	21	(4,281,113,907)	(29,767,074,185)
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	21,072,189,348
3. Cash outflow for lending, buying debt intrusments of other entities	23	-	(245,500,000,000)
4. Cash recoverd from lending, selling debt intrusments of other entities	24	-	359,540,000,000
5. Investments in other entities	25	-	(174,000,000,000)
6. Interest earned, dividend and profit received	27	7,183,290	2,167,693,877
Net cash from investing activities	30	**(4,273,930,617)**	**(66,487,190,960)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	269,213,732,925	252,583,536,046
2. Repayments of borrowings	34	(287,558,576,199)	(258,183,997,644)
3. Repayments of obligations under finance lease	35	(10,253,366,502)	(8,085,933,252)
Net cash from financing activities	40	**(28,598,209,776)**	**(13,686,394,850)**
Net decrease in cash during the period	50	**(25,498,236,027)**	**11,062,055,968**
Cash and cash equivalents at the beginning of period	60	**39,083,553,298**	**35,695,563,544**
Cash and cash equivalents at the end of period	70	**13,585,317,271**	**46,757,619,512**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

1. GENERAL INFORMATION

1.1. Structure of ownership

Eastern AHP Minerals Joint Stock Company (referred to as "the Company") is a business that was privatized from the Mining Enterprise under the Investment and Industrial Development Corporation (now Becamex Investment and Industrial Development Group - JSC) according to Decision No. 630/QD-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province. The Company operates under the Enterprise Registration Certificate No. 3700927878 issued by the Department of Planning and Investment of Binh Duong province for the first time on 03/06/2008 and and amended for the 11th time on 18 December 2025 by the Department of Finance of Ho Chi Minh City.

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

1.2. Principal business activities: Quarrying and production of construction stone, commercial trading (building materials), construction and installation, and real estate business.

1.3. Operating and principal activities

- Minerals Mining (excluding sand mining);
- Production of construction materials; freight transportation services;
- Buying and selling construction materials and minerals;
- Investment in and development of infrastructure for industrial parks, residential areas, and urban areas;
- Real estate business;
- Leasing of residential houses, apartments, factories, and offices;
- Other minerals mining support services.

1.4. Normal business cycle

The Company's normal cycle are carried out for a time period of 12 months or less.

1.5. Company Structure

The organizational structure of the Company comprises its head office located at No. 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, and one representative office located at No. 45 Ham Long, Cua Nam Ward, Hanoi City.

As of 30/06/2026, the Company had one subsidiary and two associates as follows:

The company name	Relationship	Address	Principal Activity
Nguyen Viet Construction Investment and Trading Joint Stock Company	Subsidiary company	43C Ngo Quyen Street, Phuong Nam Ward, Hanoi city	Real Estate Trading
Pho Da Son Investment and Construction Joint Stock Company	Associate company	Ap 2, Thoi Hoa Ward, Ho Chi Minh City	Real Estate Trading
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associate company	Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	Real Estate Trading

1.6. The number of employees of the Company as of 30 June 2026 was 88 (as of 31 December 2025: 86 employees)

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's fiscal year begins on 1 January and ends on 31 December.

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The consolidated interim financial statements are presented in Vietnamese Dong (VND) and are prepared based on accounting principles consistent with Vietnamese Accounting Standards, the Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the Corporate Accounting System. This Circular is effective for the financial year beginning on or after 1 January 2026. Circular 99 replaces the regulations on the Corporate Accounting System issued under Circular No. 200/2014/TT-BTC by the Ministry of Finance on 22 December 2014.

On 20 April 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 22 December 2014 providing guidance on the 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 1 January 2026.

The Company has applied the regulations under Circular 99 and Circular 43 in the preparation and presentation of the consolidated interim financial statements for the operating period from 1 January 2026 to 30 June 2026.

The consolidated financial statements for the period from 01/01/2026 to 30/06/2026 are prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and regulations on information disclosure in the securities market.

4. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

4.1. Basis of preparation of consolidated financial statements

The consolidated financial statements are prepared on the accrual basis (except for the information related to cash flows), under historical cost principle, based on the assumption of going concern.

The consolidated interim financial statements comprise the separate interim financial statements of the parent company and its subsidiaries for the period from 01 January 2026 to 30 June 2026. This control is achieved when the Company has the ability to govern the financial and operating policies of investee companies in order to obtain benefits from the activities of these companies.

The interim financial statements of the Company and its subsidiaries used for consolidation are prepared for the same accounting period, applying consistent accounting policies for similar transactions and events under similar circumstances. In case of necessity, the interim financial statements of subsidiaries are adjusted so that the accounting policies applied at the parent company and other subsidiaries are the same.

Transactions and balances arising from transactions between companies within the Company are eliminated in their entirety when consolidating the financial statements.

Non-controlling shareholder interests are presented in the Consolidated Interim Statement of position as a separate item under the equity section. The value of non-controlling shareholder interests in the net assets of the consolidated subsidiaries includes: non-controlling shareholder interests at the acquisition date are determined according to the fair value of the subsidiary's net assets at date of purchase; Non-controlling shareholders' interests in the fluctuations in total equity from the date of acquisition to the beginning of the reporting period and non-controlling shareholders' interests in the fluctuations in total equity arising during the period report. The ownership portion of non-controlling shareholders in the Consolidated Interim Income Statement is also presented as a separate item.

The Company's consolidated financial statements have been translated into English from the Vietnamese versions published in Vietnam.

4.2. Cash and cash equivalent

Cash reflects the total amount of money held by the Company and its subsidiary as of the end of the accounting period, including cash on hand, demand deposits, and cash in transit.

Cash equivalents represent short-term investments with a maturity of no more than three months from the date of acquisition that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date. These are recognized in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.3. Business Combinations and Goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination includes the fair value, 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 assumed in a business combination are measured initially at their fair values at the acquisition date.

Goodwill arising from a business combination s initially recognized at cost, being the excess of the cost of the business combination over the acquirer's interest in the net 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 acquiree's net assets, the difference is recognized directly 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 must assess the impairment of goodwill at its subsidiaries. If there is evidence that the impairment loss exceeds the annual amortization amount, the full impairment loss shall be recognized in the year it occurs.

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

4.4. Capital investments in Other Entities

Investment in Associates

This represents investments in entities in which the Company directly or indirectly holds from 20% to less than 50% of the voting rights, without any other agreements in place.

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not to control those policies.

Investment in joint ventures and associates are presented in the consolidated financial statement under equity method. Under the equity method, the initial investment are recorded at cost. After acquisition, the carrying amount is increased or decreased to recognise the Company's share of the profits or losses of the investee.

If the Company's share of losses of an associate equals or exceeds the carrying amount of an investment, the Company ordinarily discontinues including its share of further losses in its consolidated financial statements. If the associate subsequently reports profits, the Company resumes including its share of those profits only after its share of the profits equals the share of net losses not recognised.

Investments 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 Capital Investments in Other Entities

Capital investments in other entities are initially recognized at cost, which includes the purchase price or contribution amount plus any directly related investment costs (if any), such as brokerage fees, transaction fees, consulting fees, auditing fees, taxes, and bank charges. In cases of investment using non-monetary assets, the investment amount is recognized at the fair value of the non-monetary asset at the time of occurrence.

Long-term financial investments are recognized at the time the Company officially obtains ownership rights, specifically as follows:

- Listed securities are recognized at the order matching date (T+0);
- Unlisted securities and other forms of investments are recognized when official ownership rights are obtained in accordance with applicable laws.

Dividends and profits from periods before the investment is purchased are accounted for as a reduction in the value of the investment. Dividends and profits from periods after the investment is purchased are recognized as finance income at fair value on the date the right to receive them arises. For dividends received in shares, the Company only tracks the increase in the number of shares in the financial statement notes and does not recognize an increase in the investment's value or finance income.

Allowance for losses on investments in associates, and other equity investments represent the amount by which the cost exceeds the market value of the investment or the Company's share according to the investee's accounting records, established in accordance with the prevailing Corporate accounting system.

4.5. Receivables and allowance for doubtful debt

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects and other factors for the Company's managerial purpose. The classification of receivables is trade receivables; other receivables shall comply with the principles:

- Receivables from customers include commercial receivables arising from buying and selling transactions;
- Other receivables include non-commercial receivables unrelated to buying and selling transactions.

Receivables are recognized at an amount not exceeding their recoverable value. An allowance for doubtful accounts is established for receivables that are overdue for more than six months or for receivables from debtors who are unlikely to pay due to liquidation, bankruptcy, or other similar difficulties, in accordance with the prevailing Corporate accounting system.

4.6. Inventories

Ordinary inventories

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. Cost comprises cost of purchase, cost of convention and other costs that have been incurred in bringing the inventories to their present location and condition. The net realizable value is estimated as the estimated selling price less estimated costs to complete and the estimated costs necessary to sell the inventories. Inventories are accounted for using the perpetual inventory method.

The cost of inventories is determined using the first-in, first-out (FIFO) method.

The Company's work in progress represents construction stone extraction costs that have not completed processing for warehousing at the end of the accounting period, including explosive material costs and other related expenses. The cost of finished goods entering the warehouse is calculated using the simple costing method.

Real estate inventories

Real estate that is purchased or developed for sale or long-term lease, which meets the conditions for recognizing revenue during the Company's normal business activities, and not for leasing or holding for appreciation, is recorded as inventory at the lower of cost to bring each product to its current position and condition, and net realizable value.

The cost of real estate inventories includes land use fees, land rental fees and other taxes, construction costs paid to contractors, and other related expenses, such as interest expenses, design consulting fees, site clearance and compensation costs, general construction management expenses, and other related costs.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, based on market value at the reporting date, minus the estimated costs of completion and estimated selling expenses.

Allowance for devaluation of inventories

Allowance for devaluation of inventories is the difference when the cost of inventories exceeds their net realizable value at the end of the accounting period, which is recognized in accordance with the current regulations of the prevailing corporate accounting system.

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 original cost.

The cost of tangible fixed assets arising from purchases and construction for transfer includes the purchase price and all other directly related costs necessary to bring the asset to a condition and location for use. The cost of tangible fixed assets built or self-constructed includes construction costs, actual production costs incurred, as well as installation and testing costs.

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

- Replacing parts of the tangible fixed asset that extend its useful life or increase its operational capacity; or
- Improving parts of the tangible fixed asset that significantly enhance the quality of the products produced; or
- Implementing a new production technology that reduces the operating costs of the asset compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits according to its original standard operating condition, which do not meet any of the above conditions, are recognized as production and business expenses in the period incurred.

Depreciation of fixed assets is calculated using the straight-line method based on the estimated useful life of the asset, in accordance with the depreciation framework stipulated in Circular No. 45/2013/TT-BTC dated 25 April 2013, by the Ministry of Finance. The specific depreciation periods for various types of fixed assets are as follows:

Types of assets	Years
Buildings and structures	05 - 11
Machinery and equipment	05 - 12
Transportation and transmission vehicles	06 - 10
Office equipment	03 - 05

Gains or losses arising from the disposal or sale of assets are determined as the difference between the proceeds from disposal and the remaining carrying amount of the assets and are recognized in the Statement of Profit or Loss.

4.8. Intangible Fixed assets and Amorzation

Intangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of intangible fixed assets is determined at their purchase price.

The Company's intangible fixed assets consist of computer software, which is amortized using the straight-line method over a period of 8 years.

4.9. Finance Lease Assets

Leasing an asset is classified as a finance lease when the majority of the rights and risks of ownership of the asset are transferred to the lessee. Ownership of the asset may be transferred at the end of the lease term.

The Company recognizes the leased asset at its fair value at the lease inception date or at the present value of the minimum lease payments (if this value is lower than the fair value), plus any direct costs incurred initially related to the finance lease. The corresponding lease liability is recognized on the balance sheet as a finance lease liability. Lease payments are divided into financial expenses and principal repayment to ensure a fixed periodic interest rate on the outstanding liability balance. The financial lease expenses are recognized in the profit and loss statement, unless these costs directly result in the leased asset being created, in which case they are capitalized in accordance with the Company's accounting policy on borrowing costs.

Finance leased assets are depreciated using the straight-line method based on the estimated useful life in accordance with the regulations of Circular No. 45/2013/TT-BTC by the Ministry of Finance, which guides the management, use, and depreciation of fixed assets.

The Company's finance leased asset are 03 stone crushing lines with a capacity of 400 tons per hour, with a depreciation period from 140 month to 144 months (12 years).

4.10. Investment Proverty

The Company's investment property consists of three houses located at the UNI-TOWN Commercial Area in the Binh Duong Industrial-Service-Urban Complex. These properties are owned by the Company and are held for the capital appreciat on.

Investment properties held for appreciation are presented at their cost, less any impairment losses. The cost of investment property includes all cash or cash-equivalent expenditures made by the company or the fair value of other considerations exchanged to acquire the investment property, up to the point of purchase or completion of construction.

Costs related to investment properties incurred after initial recognition are expensed, unless such costs are certain to increase the future economic benefits beyond the originally assessed level, in which case they are added to the cost of the property.

Investment properties held for appreciation are not depreciated. If there is concrete evidence that the investment property has decreased in value compared to the market value and the decline can be reliably measured, the carrying amount of the investment property is reduced, and the loss is recognized in the cost of goods sold.

4.11. Construction in progress

The construction in progress is recorded at cost, including expenses directly related to (including borrowing costs by the Company's accounting policy) properties in the course of construction for production, equipment installed for the purpose of manufacturing, rental and management as well as related expenses to repairs of fixed assets.

4.12. Deferred expenses

Deferred expenses include actual costs incurred that relate to the operating results of multiple accounting periods. These expenses comprise mineral exploitation rights fees, the value of tools and equipment put into use, and other costs expected to provide future economic benefits to the Company. Specifically:

- Mineral exploitation rights fees: These fees are determined based on the amount paid as per Decision No. 1782/QĐ-UBND dated June 21, 2019, issued by the People's Committee of Binh Duong Province, approving the mineral exploitation rights fees for the Rach Rat construction stone mine in An Binh Commune, Phu Giao District, Binh Duong Province and Decision No. 745/QD-UBND dated March 27, 2024, approving the supplementary mineral exploitation license fee for the Rach Rat construction stone mine. The fees are amortized over the extraction period specified in the mining license.
- Value of tools and equipment put into use: The Company amortizes these assets using the straight-line method over a maximum period of one year for short-term deferred expenses and a maximum of three years for long-term deferred expenses.

The Company classifies deferred expenses as short-term or long-term based on the allocation period of each cost category and does not reclassify them at the time of reporting.

4.13. Payables

Payables are tracked in detail according to the original terms, remaining term at the reporting date, payee, and other management needs of the company. Payables are classified into trade payables and other payables as follows:

- Accounts payable to suppliers include amounts payable arising from trade transactions related to buying and selling activities;
- Other payables include amounts that are non-commercial and not related to the purchase, sale, or provision of goods and services.

Liabilities are recognized at no less than the amounts due for payment. When there is evidence indicating the likelihood of a loss, the Company immediately recognizes a liability following the principle of prudence.

4.14. Dividends and profit payable

This represents cash dividends payable to the Company's shareholders. The timing for recognizing dividends payable is when the Company has no right to refuse dividend payments, based on the regulations of securities law. Dividends payables are recognized immediately upon approval by the Resolution of the Company's General Meeting of Shareholders.

4.15. Loans and finance lease liabilities

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

These borrowings and liabilities are tracked in detail by the lender, debtor, loan agreement, type of asset borrowed or leased, and the repayment terms of the borrowings and finance lease liabilities. Borrowings and finance lease liabilities with a repayment term exceeding 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and liabilities due for repayment within the next 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities."

4.16. Borrowing cost

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

Borrowing costs are recognized as expenses in the period incurred, except for borrowing costs directly related to the investment, construction, or production of assets under construction that require a long period (over 12 months) to be ready for intended use or sale, which are included in the asset's value (capitalized) when all conditions specified in Vietnamese Accounting Standard No. 16 - Borrowing Costs are met. Contractors do not capitalize interest expenses when borrowing to finance the construction of works or assets for clients, including in the case of specific loans.

For general loans used for investment or construction purposes, the amount of borrowing costs capitalized is determined based on the capitalization rate applied to the weighted average accumulated costs incurred for the investment or construction of the asset.

The capitalization rate is calculated based on the weighted average interest rate of loans outstanding during the period, excluding specific loans for forming a particular asset.

4.17. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods or services that have been used during the period, but for which invoices have not been received or adequate supporting documents are unavailable. This includes interest expenses and other similar costs.

4.18. Provision for payables

Provisions for payables are recognized only when the following conditions are met:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

Provisions for payables are recognized based on the best reasonable estimate of the amount required to settle the present obligation as of the end of the accounting period.

4.19. Owners' Equity

Owners' equity at the end of the accounting period reflects the capital contributed by shareholders, and is recorded based on the actual capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium reflects the difference between the issue price and the par value of shares; the difference between the reacquisition price and the reissuance price of treasury shares; the value of the conversion option component of convertible bonds at maturity; and costs directly attributable to the issuance of shares.

Funds and retained earnings are established and distributed according to the Resolution of the General Meeting of Shareholders.

4.20. Revenue and other income

Revenue is recognized when the results of the transaction can be reliably determined, and the Company is likely to receive economic benefits from the transaction.

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

- The company has transferred the majority of risks and benefits associated with ownership of the products or goods to the buyer;
- The company no longer retains control over the goods as the owner or has control over the goods;
- Revenue can be reliably measured. When a contract allows the buyer to return purchased products under specific conditions, the company can only recognize revenue when those specific conditions no longer exist and the buyer does not have the right to return the products (except when the customer has the right to exchange goods for other goods or services);
- The company has or will receive economic benefits from the sales transaction;
- Related costs of the sales transaction can be determined.

Service Revenue is recognized when the following conditions are met:

- The revenue amount can be measured reliably. If the contract allows the buyer to return the purchased service under specific conditions, revenue can only be recognized when such conditions no longer exist and the buyer no longer has the right to return the service provided;
- The company has received or will receive the economic benefits from the service transaction;
- The portion of the service completed at the reporting date can be determined;
- Costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Construction Contract Revenue

Construction contracts specify that the contractor is paid based on the value of work completed. When the outcome of the construction contract can be reliably measured and is approved by the customer, revenue and expenses related to the contract are recognized in proportion to the completed work confirmed by the customer during the year.

Real estate Revenue is recognized when the following conditions are met:

- The real estate is fully completed and handed over to the buyer, and the company has transferred the risks and benefits associated with ownership to the buyer;
- The company no longer retains managerial involvement or control over the real estate;
- The revenue amount can be measured reliably;
- The company has received or will receive the economic benefits from the real estate transaction;
- Costs related to the real estate transaction can be reliably determined.

Financial income includes interest income from deposits and loans, dividends, profits distributed, payment discounts, and other financial income.

Other income reflects amounts arising from events or transactions that are distinct from the company's normal business activities, outside the aforementioned revenue categories.

4.21. Cost of sales

Cost of goods sold is recognized as actually incurred in accordance with the matching principle with revenue, comprising: the cost of finished goods, merchandise, and services sold; the manufacturing cost of construction products sold during the period; provision for decline in value of inventories; inventory shortages and losses (net of compensations, if any); and abnormal amounts of wasted direct materials, labor, and unallocated fixed production overheads (net of compensations, if any) even when the products or goods have not been recognized as sold.

4.22. Selling expenses and General and Administration expenses

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

General and administration expenses reflect the general management costs of the Company incurred within the accounting period, comprising: salary expenses for administrative personnel (salaries, wages, allowances, etc.); trade union fees, social insurance, health insurance, and unemployment insurance for administrative staff; office supplies and tools; depreciation of fixed assets used for administrative purposes; land rental; allowance for doubtful debts; externally purchased services; and other expenses, etc.

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

4.23. Taxes

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

Current income tax expense reflects the corporate income tax payable incurred during the year and the additional tax payable due to the discovery of immaterial errors from prior years. Current income tax income reflects reductions in corporate income tax payable due to the discovery of immaterial errors from prior years.

Deferred income tax expense reflects the difference when the reversal of deferred income tax assets during the year exceeds the recognition of deferred income tax assets or when deferred income tax liabilities recognized during the year exceed their reversal. Deferred income tax income reflects the difference when deferred income tax assets recognized during the year exceed their reversal or when the reversal of deferred income tax liabilities exceeds the amount recognized during the year.

Deferred income tax is calculated based on the temporary differences between the carrying amounts and the taxable bases of assets or liabilities presented in the financial statements, as well as unused tax losses and tax incentives. Deferred income tax liabilities must be recognized for all temporary differences. Deferred income tax assets are recognized only when it is probable that sufficient taxable profit will be available in the future to offset these temporary differences.

Deferred income tax is determined using the tax rates expected to apply in the year when the assets are recovered or liabilities are settled. Deferred income tax is recognized in the statement of income, except where it relates to items recognized directly in equity. In such cases, the deferred income tax is also recognized directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities, and when the deferred income tax assets and liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the statement of income because taxable income excludes taxable revenues or deductible expenses from other years (including carryforward losses, if any) and excludes non-taxable revenues or non-deductible expenses.

The determination of the Company's income tax is based on prevailing tax regulations. However, these regulations are subject to change over time, and the determination of corporate income tax liabilities depends on the results of examinations conducted by competent tax authorities.

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

4.24. Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or have significant influence over the other party in making financial and operating policy decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties can be organizations or individuals, including close family members of individuals considered related.

Information for related parties is presented in Note 40.

5. CASH

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	5,368,516,885	1,521,771,777
Demand deposits	8,216,800,386	37,561,781,521
- Military Commercial Joint Stock Bank - Hoan Kiem Branch	*141,980,085*	*29,801,766,474*
- INDOVINA Limited Liability Bank - Phu My Hung Branch	*2,082,345,616*	*598,552,393*
- Asia Commercial Bank - Phan Dinh Phung Branch	*3,620,324,406*	*1,654,273,076*
- Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	*1,913,422,115*	*2,473,982,694*
- Other banks	*458,728,164*	*3,033,206,884*
Total	**13,585,317,271**	**39,083,553,298**

6. SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
ACC Binh Duong Investment and Construction Joint Stock Company	66,497,046,950	-	19,418,176,198	-
Becamex Investment and Industrial Development Group - JSC	12,966,412,894	-	13,045,191,058	-
Others	707,264,978	(621,041,982)	4,050,462,384	(621,041,982)
Total	**80,170,724,822**	**(621,041,982)**	**36,513,829,640**	**(621,041,982)**
In which: Trade payables to related parties (Details stated in Note 40)	*66,497,046,950*	-	*19,418,176,198*	-

7. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
ACC Binh Duong Investment and Construction Joint Stock Company	9,295,018,863	-	9,698,591,444	-
Advances to other suppliers	450,190,701	-	160,327,959	-
Total	**9,745,209,564**	-	**9,858,919,403**	-
In which: Advance to related parties (Details stated in Note 40)	*9,295,018,863*	-	*9,698,591,444*	-

8. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Short-term	**41,844,203,393**	**-**	**25,066,466,692**	**-**
Employee Advance (1)	28,248,478,000	-	13,000,000,000	-
Deposit for land lease of lot A26-E at Becamex Binh Phuoc Industrial Park (2)	9,452,806,910	-	7,047,767,654	-
VAT corresponding to the principal of finance lease liabilities	2,877,085,143	-	3,636,593,769	-
Other receivables	1,265,833,340	-	1,382,105,269	-
Long-term	**14,401,594,686**	**-**	**14,158,044,539**	**-**
Environmental rehabilitation deposit	4,348,484,686	-	4,108,234,539	-
Deposit	10,053,110,000	-	10,049,810,000	-
Total	**56,245,798,079**	**-**	**39,224,511,231**	**-**

(1) Advances to employees for business operations of the company and its subsidiaries to investment and procurement of a stone crushing line, advances for real estate project implementation costs, as well as general administrative advances.

(2) The deposit under the Memorandum of Understanding No. 05/2023/HĐNT dated 19/12/2023 and Appendix No. 01/PLHDNT dated 21 November 2025 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing lot A26-E with an area of 93,339.7 m² at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Dong Nai Province.

9. BAD DEBTS AND ALLOWANCE FOR DOUBTFUL DEBTS

	30/06/2026				01/01/2026			
	Overdue time	Historical cost	Recoverable amount	Provision	Overdue time	Historical cost	Recoverable amount	Provision
	Year	VND	VND	VND	Year	VND	VND	VND
Trade accounts receivable								
Binh Duong Traffic and Irrigation Construction Joint Stock Company	> 3 year	230,153,496	-	(230,153,496)	> 3 year	230,153,496	-	(230,153,496)
Anh Tuan Bridge Road and Construction Co., Ltd	> 3 year	380,186,540	-	(380,186,540)	> 3 year	380,186,540	-	(380,186,540)
Dai Khoa Construction One Member Co., Ltd	> 3 year	10,701,946	-	(10,701,946)	> 3 year	10,701,946	-	(10,701,946)
Total		**621,041,982**	**-**	**(621,041,982)**		**621,041,982**	**-**	**(621,041,982)**

10. INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
Raw materials	602,250,422	-	577,730,421	-
Tools and supplies	315,722,647	-	347,308,499	-
Work in process (1)	67,785,952,523	-	67,364,500,000	-
Finished goods	9,341,561,982	-	12,869,841,148	-
Merchandises	224,967,027,900	-	227,204,652,463	-
- Real Estate Inventories (2)	*220,156,041,672*	-	*220,156,041,672*	-
- Others	*4,810,986,228*	-	*7,048,610,791*	-
Total	**303,012,515,474**	-	**308,364,032,531**	-

(1) The details of work in process as follows:

	30/06/2026	01/01/2026
	VND	VND
Cost of unfinished stone production	363,454,768	-
Tan Dinh Real Estate Project (*)	67,364,500,000	67,364,500,000
Other construction projects	57,997,755	-
Total	**67,785,952,523**	**67,364,500,000**

(*) It represents the value of land use rights for certain plots of land acquired by the Company since 2021 in Hoa Loi Ward, Ho Chi Minh City intended for real estate development projects in future. The land use rights for these plots are mortgaged for bank loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch.

(2) Real Estate Inventory

These comprise land lots located in Thoi Hoa Ward, Ho Chi Minh City, owned by the Company and Nguyen Viet Construction Investment and Trading Joint Stock Company (a subsidiary), as well as 16 houses with completed structural shells built on 16 land lots purchased by the subsidiary from Binh Duong Trade and Development Joint Stock Company 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 (BIDV) - Tay Ho Branch.

As at 30 June 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. DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term	**1,931,611,631**	**2,961,846,195**
Tools and supplies	669,483,094	649,529,168
Repairing fixed assets	358,017,497	1,324,034,748
Insurance costs	761,154,413	936,544,946
Others	142,956,627	51,737,333
Long-term	**42,230,001,758**	**37,467,340,914**
Tools and supplies	2,822,782,742	2,240,296,536
Repairing fixed assets	157,128,340	332,468,338
Mineral exploitation license fee	35,872,070,151	31,717,707,241
Others	3,378,020,525	3,176,868,799
Total	**44,161,613,389**	**40,429,187,109**

12. FINANCIAL LEASE ASSETS

	Machinery and Equipments	Total
	VND	VND
COST		
As at 01/01/2026	**102,674,465,748**	**102,674,465,748**
As at 30/06/2026	**102,674,465,748**	**102,674,465,748**
ACCUMULATED DEPRECIATION		
As at 01/01/2026	**13,204,109,454**	**13,204,109,454**
Depreciation	4,324,675,842	4,324,675,842
As at 30/06/2026	**17,528,785,296**	**17,528,785,296**
NET BOOK VALUE		
As at 01/01/2026	**89,470,356,294**	**89,470,356,294**
As at 30/06/2026	**85,145,680,452**	**85,145,680,452**

13. INVESTMENT PROPERTIES

	01/01/2026	Increase during the period	Decrease during the period	30/06/2026
	VND	VND	VND	VND
Cost	**8,668,420,969**	**-**	**-**	**8,668,420,969**
- Buildings	8,668,420,969	-	-	8,668,420,969
Impairment loss	-	-	-	-
Net book value	**8,668,420,969**	**-**	**-**	**8,668,420,969**
- Buildings	8,668,420,969	-	-	8,668,420,969

14. LONG-TERM WORK IN PROGRESS

It includes the land use rights value, the acquisition cost of Nguyen Viet Construction Investment and Trading Joint Stock Company - a subsidiary (Nguyen Viet Investment Company) allocated as part of the project acquisition costs, and other related expenses of the Me Linh New Residential Area Project with an area of 53,197.2 m² at land lot No. 1040, map sheet No. 30, located in Do Thuong Village, Tien Phong Commune, Me Linh District, Ha Noi City (now Do Thuong Village, Me Linh Commune, Ha Noi City), where Nguyen Viet Investment Company acts as the project developer.

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

15. CONSTRUCTION IN PRORESS

This represents the cost of upgrading and renovating three investment properties located in the UNI-TOWN Commercial Area, Binh Duong Industrial, Service and Urban Complex, Binh Duong Ward, Ho Chi Minh City.

16. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	**4,739,399,055**	**136,641,649,906**	**16,430,506,551**	**238,015,000**	**158,049,570,512**
Purchasing	-	44,444,444	-	-	44,444,444
As at 30/06/2026	**4,739,399,055**	**136,686,094,350**	**16,430,506,551**	**238,015,000**	**158,094,014,956**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**4,739,399,055**	**53,624,453,110**	**10,751,385,990**	**229,622,510**	**69,344,860,665**
Depreciation	-	5,731,641,373	657,018,234	8,392,490	6,397,052,097
As at 30/06/2026	**4,739,399,055**	**59,356,094,483**	**11,408,404,224**	**238,015,000**	**75,741,912,762**
NET BOOK VALUE					
As at 01/01/2026	**-**	**83,017,196,796**	**5,679,120,561**	**8,392,490**	**88,704,709,847**
As at 30/06/2026	**-**	**77,329,999,867**	**5,022,102,327**	**-**	**82,352,102,194**
Cost of tangible fixed assets fully depriciated but still in use	*4,739,399,055*	*2,787,863,636*	*5,727,940,049*	*238,015,000*	*13,493,217,740*
Cost of tangible fixed assets fully depriciated not in use	*-*	*18,851,544,775*	*582,000,000*	*-*	*19,433,544,775*
Residual value of tangible fixed assets mortgaged for bank loans	*-*	*38,177,766,470*	*-*	*-*	*38,177,766,470*

List of existing tangible fixed assets whose book value represents 10% or more of the total value of tangible fixed assets:

Tangible Fixed Assets	Cost	Net book value as at 30/06/2026	Net book value as at 01/01/2026
	VND	VND	VND
Stone crusher 10-08/2021	20,800,054,455	12,302,293,347	13,169,045,835
Stone crusher 11-09/2022	24,243,459,938	17,004,093,415	18,014,237,581
Stone crusher 18-10/2025	32,256,639,000	29,583,037,646	30,927,064,274

17. LONG - TERM FINANCIAL INVESTMENTS

17.1. Investments in associates

	Ownership Rate	Voting Rate	Effective interest	Historical cost	Recognized under the equity method	
					30/06/2026	01/01/2026
				VND	VND	VND
Pho Đa Son Investment and Construction Joint Stock Company	28.00%	28.00%	28.00%	224,000,000,000	224,000,000,000	224,000,000,000
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	29.00%	29.00%	29.00%	174,000,000,000	175,805,729,239	175,765,983,159
Total				**398,000,000,000**	**399,805,729,239**	**399,765,983,159**

Detailed information on investments in associates as at the accounting period-end is as follows:

	Pho Đa Son Investment and Construction Joint Stock Company (1)	Nguyen Viet Real Estate Trading and Construction Joint Stock Company (2)	Total
	VND	VND	VND
INVESTMENT VALUE			
Opening Balance	**224,000,000,000**	**174,000,000,000**	**398,000,000,000**
Closing Balance	**224,000,000,000**	**174,000,000,000**	**398,000,000,000**
POST - ACCQUISITION ACCUMULATED PROFITS/LOSSES IN ASSOCIATES			
Opening Balance	-	1,765,983,159	1,765,983,159
Profit from associates	-	39,746,080	39,746,080
Closing Balance	-	**1,805,729,239**	**1,805,729,239**
CARRYING AMOUNT UNDER THE EQUITY METHOD			
Opening Balance	**224,000,000,000**	**175,765,983,159**	**399,765,983,159**
Closing Balance	**224,000,000,000**	**175,805,729,239**	**399,805,729,239**

(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 a capital contribution to Pho Da Son Company together with other investors to execute real estate projects in Ho Chi Minh City. Currently, Pho Da Son Company is in the process of carrying out the necessary legal procedures to submit to competent State agencies for approval of the real estate project of which it is the developer.

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

17.2. Investments in other entities

	30/06/2026				01/01/2026			
	Number of shares	Historical cost	Fair value	Allowance	Number of shares	Historical cost	Fair value	Allowance
		VND	VND	VND		VND	VND	VND
Binh Duong Investment and Trade Joint Stock Company	610,000	378,200,000,000	(*)	-	610,000	378,200,000,000	(*)	-
Total	**610,000**	**378,200,000,000**		-	**610,000**	**378,200,000,000**		-

Binh Duong Trading and Investment Joint Stock Company operates in the field of real estate trading. As Binh Duong Trading and Investment Joint Stock Company consistently generates annual profits, the Board of Management evaluates and believes that no impairment loss has arisen from the investment in this company.

(*) As at the date of these consolidated interim financial statements, the Company has not determined fair values of these financial instruments for disclosure in the consolidated financial statements because information about their market prices is not available and/or the Vietnamese Accounting Standards or the Corporate Accounting System do not provide specific guidance on determination of fair value. The fair value of these financial instruments may differ from their carrying amounts.

18. SHORT-TERM TRADE ACCOUNTS PAYABLE

	30/06/2026	01/01/2026
	VND	VND
Nguyen Viet Business Real Estate and Construction Joint Stock Company	5,928,158,080	4,807,916,190
Binh Nguyen Construction and Trading Company Limited	7,435,605,517	3,677,838,157
Tam Thai Hoa Trading and Service Company Limited	1,477,498,975	3,237,214,455
Duc Trong Trading and Service Company Limited	4,914,022,439	-
Others	20,516,065,788	19,852,026,169
Total	**40,271,350,799**	**31,574,994,971**
In which: Trade payables to related parties (Details stated in Note 40)	*5,928,158,080*	*6,214,365,630*

19. SHORT-TERM ADVANCE FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	39,904,217,464	40,545,508,923
An Binh Granite Joint Stock Company	23,392,587,387	14,451,907,809
Others	5,373,648,271	5,508,792,038
Total	**68,670,453,122**	**60,506,208,770**
In which: Advance from related parties (Details stated in Note 40)	-	*14,451,907,809*

20. DIVIDENDS AND PROFIT PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Dividends payable from the 2025 profit distribution	83,999,982,400	
Dividends payable from previous year to non-custodial shareholders who have not yet received their dividends	36,815,000	36,815,000
Total	**84,036,797,400**	**36,815,000**

21. ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued interest expense	437,017,582	484,561,311
Others	1,106,355,057	1,834,868,001
Total	**1,543,372,639**	**2,319,429,312**

22. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Trade union funds	11,945,946	-
Remuneration of the Board of Directors, Supervisory Board and Secretariat	713,121,023	242,715,417
Others	526,328,123	490,398,246
Total	**1,251,395,092**	**733,113,663**

23. TAXES AND OTHER RECEIVABLE FROM/PAYABLES TO THE STATE

	01/01/2026	Payable amount	Paid amount	30/06/2026
	VND	VND	VND	VND
Taxes and amounts payable to State Budget				
Value added tax	2,577,069,114	11,593,917,876	10,619,971,663	3,551,015,327
Corporate income tax	10,662,315,025	12,153,665,104	13,458,265,264	9,357,714,865
Personal income tax	12,414,097	46,770,731	40,329,869	18,854,959
Resource Tax	3,253,320,878	11,926,490,217	11,107,271,874	4,072,539,221
Property Tax, Land Lease Fees	-	699,130,289	699,130,289	-
Environmental Protection Fee	756,445,609	6,662,399,059	6,582,592,741	836,251,927
Fees, charge and others	-	1,766,089,443	1,766,089,443	-
Total	**17,261,564,723**	**44,848,462,719**	**44,273,651,143**	**17,836,376,299**
Taxes and receivables from State Budget				
Property Tax, Land Lease Fees	231,214,162	-	-	231,214,162
Fees, charge and others	1,000,000	-	-	1,000,000
Total	**232,214,162**	-	-	**232,214,162**

24. LONG-TERM PROVISIONS

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Provision for environmental 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. LOANS AND FINANCE LEASE LIABILITIES

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Short-term	**330,577,584,285**	**280,379,099,427**	**297,811,942,701**	**313,144,741,011**
Loans from banks (25.1)	304,144,851,281	269,213,732,925	284,588,576,199	288,770,008,007
Long-term loans due (25.2)	5,926,000,000	912,000,000	2,970,000,000	3,868,000,000
Financial lease liabilities due (25.3)	20,506,733,004	10,253,366,502	10,253,366,502	20,506,733,004
Long-term	**30,695,282,736**	-	**11,165,366,502**	**19,529,916,234**
Loans from banks (25.2)	2,108,000,000	-	912,000,000	1,196,000,000
Financial lease liabilities (25.3)	28,587,282,736	-	10,253,366,502	18,333,916,234
Total	**361,272,867,021**	**280,379,099,427**	**308,977,309,203**	**332,674,657,245**

25.1. Short-term loans

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	105,630,629,282	93,475,399,639	92,996,458,497	106,109,570,424
Vietnam Joint Stock Commercial Bank for Industry and Trade (2)	22,117,679,675	7,004,073,251	16,063,587,352	13,058,165,574
Indovina Bank Limited (3)	92,023,183,807	84,464,311,939	91,555,171,833	84,932,323,913
Asia Commercial Joint Stock Bank (4)	84,373,358,517	84,269,948,096	83,973,358,517	84,669,948,096
Total	**304,144,851,281**	**269,213,732,925**	**284,588,576,199**	**288,770,008,007**

Detailed information on short-term loans as at 30/6/2026:

	Bank	Contract Number	Credit Limit (billion VND)	Purpose	Loan Term	Collateral Assets
(1)	Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	01/2026/2615346/HĐTD dated 29/06/2026	120	Supplement working capital for production and business activities	Loan term according to specific contract	The collateral consists of land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City, which the Company acquired through a transfer from an individual; land use rights for plots of land owned by Binh Duong Investment and Trade Joint Stock Company and related parties in Thoi Hoa Ward, Ho Chi Minh City
(2)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	Contract no 3017417301/2025-HĐCVHM/NHCT680-AHP dated 15/10/2025	53	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	- Land use rights over land plots located in Hoa Loi Ward, Ho Chi Minh City owned by related paties - Machinery and equipment, including 02 stone crushing lines, along with certain crawler excavators, wheel loaders, and concrete pavers
(3)	INDOVINA Limited Liability Bank - Phu My Hung Branch	Contract No. 096/0424/6392576 dated April 26, 2024 and amendment contract No. 096-BS2/0525/CLr/6392576 dated May 26, 2025	100	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	Land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City owned by a third party
(4)	Asia Commercial Bank - Phan Dinh Phung Branch	PDP.DN.5122.040626 dated 15/06/2026	84.7	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 10 months	Land use rights for plots of land in Chanh Hiep Ward and Thoi Hoa Ward, Ho Chi Minh City, owned by third-party individuals and related parties.

25.2. Long-term loans

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Long-term loans due	**5,926,000,000**	**912,000,000**	**2,970,000,000**	**3,868,000,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade	5,926,000,000	912,000,000	2,970,000,000	3,868,000,000
Long-term loans	**2,108,000,000**	-	**912,000,000**	**1,196,000,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade	2,108,000,000	-	912,000,000	1,196,000,000
Total	**8,034,000,000**	**912,000,000**	**3,882,000,000**	**5,064,000,000**

Detailed information on long-term loan as at 30/6/2026:

Bank	Contract Number	Balance as at 30/06/2026	Classify as due debt	Purpose	Loan Term	Collateral Assets
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	04.3017417301/2022-HĐCVCT/NHCT680-AHP dated 28/12/2022	2,044,000,000	2,044,000,000	Purchase of machinery and equipment	48 months	Kobelco SK320HD-2 crawler excavator, Kobelco SK480LCD-6S crawler excavator, No. 10 stone crusher line with a capacity of 400 tons/hour
	01.3017417301/2023-HĐCVDADT/NHCT680-AHP dated 27/02/2023	3,020,000,000	1,824,000,000	Purchase of machinery and equipment	60 months	E485LCH crawler excavator, No. 11 stone crusher line with a capacity of 400 tons/hour
Total		**5,064,000,000**	**3,868,000,000**			

Repayment schedule of long-term loan

	30/06/2026	01/01/2026
	VND	VND
Within 1 year	3,868,000,000	5,926,000,000
More than 1 year to 5 years	1,196,000,000	2,108,000,000
Total	**5,064,000,000**	**8,034,000,000**

25.3. Finance lease liabilities

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Financial lease liabilities due	**20,506,733,004**	**10,253,366,502**	**10,253,366,502**	**20,506,733,004**
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	11,837,000,004	5,918,500,002	5,918,500,002	11,837,000,004
Vietnam International Leasing Company Limited (2)	8,669,733,000	4,334,866,500	4,334,866,500	8,669,733,000
Long - term financial lease liabilities	**28,587,282,736**	**-**	**10,253,366,502**	**18,333,916,234**
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	13,415,249,990	-	5,918,500,002	7,496,749,988
Vietnam International Leasing Company Limited (2)	15,172,032,746	-	4,334,866,500	10,837,166,246
Total	**49,094,015,740**	**10,253,366,502**	**20,506,733,004**	**38,840,649,238**

Detailed information on Finance lease liabilites

	Unit	Contract number	Balance as at 30/06/2026	Classify as due debt	Rate	Purpose	Term
(1)	Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch	102/2023/CN.MN-CTTC dated 19/09/2023	7,233,750,000	5,787,000,000	12.5%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
		30/2024/CN.MN-CTTC dated 04/06/2024	12,099,999,992	6,050,000,004	12.5%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
(2)	Vietnam International Financial Leasing Company Limited	2025-00084-000 dated 27/03/2025	19,506,899,246	8,669,733,000	7.3%	Leasing a stone crushing line with a capacity of 400 tons per hour	42 months
	Total		**38,840,649,238**	**20,506,733,004**			

Finance lease liabilities paid during the period

Term	Current period			Prior period		
	Total financial lease payments	Interest payment	Pricipal payment	Total financial lease payments	Interest payment	Pricipal payment
	VND	VND	VND	VND	VND	VND
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch						
Within 1 year	7,104,095,104	1,185,595,102	5,918,500,002	7,617,233,177	1,698,733,175	5,918,500,002
From 1 year to 5 years	-	-	-	-	-	-
More than 5 years	-	-	-	-	-	-
Vietnam International Financial Leasing Company Limited						
Within 1 year	5,097,352,497	762,485,997	4,334,866,500	2,605,432,912	437,999,662	2,167,433,250
From 1 year to 5 years	-	-	-	-	-	-
More than 5 years	-	-	-	-	-	-
Total	**12,201,447,601**	**1,948,081,099**	**10,253,366,502**	**10,222,666,089**	**2,136,732,837**	**8,085,933,252**

Repayment schedule of Finance lease liabilities

	30/06/2026	01/01/2026
	VND	VND
Within 1 year	20,506,733,004	20,506,733,004
More than 1 year to 5 years	18,333,916,234	28,587,282,736
Total	**38,840,649,238**	**49,094,015,740**

26. OWNERS' EQUITY

Table of Changes in Equity

	Owners' equity	Share premium	Investment and development fund	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
As at 01/01/2025	**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 as of the acquisition date	-	-	-	-	52,320,000,000	52,320,000,000
Non-controlling interests' additional capital contribution after the acquisition date	-	-	-	-	20,400,000,000	20,400,000,000
Profit for the year	-	-	-	95,847,104,292	-	95,847,104,292
Distribution for Bonus and Welfare Fund	-	-	-	(485,430,835)	-	(485,430,835)
Distribution for Remuneration of the Board of Directors and Supervisory Board	-	-	-	(242,715,417)	-	(242,715,417)
As at 01/01/2026	**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	-	-	-	44,274,705,804	-	44,274,705,804
Dividend distribution (*)	-	-	-	(83,999,982,400)	-	(83,999,982,400)
Distribution for Bonus and Welfare Fund (*)	-	-	-	(940,811,211)	-	(940,811,211)
Distribution for Remuneration of the Board of Directors and Supervisory Board (*)	-	-	-	(470,405,606)	-	(470,405,606)
As at 30/06/2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**208,384,517,120**	**72,720,000,000**	**1,342,660,041,214**

(*) The Company distributed its 2025 profit in accordance with Resolution No. 01/2026/NQ-DHDCD dated 29 April 2026 of the 2026 Annual General Meeting of Shareholders, as follows: dividend payout at the rate of 8% of charter capital, equivalent to VND 83,999,982,400; allocation to the bonus and welfare fund of VND 940,811,211; and remuneration for the Board of Directors, Supervisory Board, and Secretariat of VND 470,405,606.

Details of Shareholders of the Company

	30/06/2026			01/01/2026		
	Number of Shares	Value (VND)	Proportion	Number of Shares	Value (VND)	Proportion
Ms Nguyen Thi Kim Thanh	25,437,707	254,377,070,000	24.23%	25,437,707	254,377,070,000	24.23%
Mr Pham Quynh Thai Bao	25,744,000	257,440,000,000	24.52%	-	-	-
Ms Pham Thi Khanh An	21,815,730	218,157,300,000	20.78%	-	-	-
Mr 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 Stock Company	4,479,600	44,796,000,000	4.27%	4,479,600	44,796,000,000	4.27%
Mr Nguyen Hai Dang	88,700	887,000,000	0.08%	13,316,200	133,162,000,000	12.68%
Mr Nguyen Cong Han	102,600	1,026,000,000	0.10%	11,020,250	110,202,500,000	10.50%
Mr Dao Quang Linh	27,400	274,000,000	0.03%	5,251,400	52,514,000,000	5.00%
Others	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%**

Capital transactions with owners and distribution of dividends

	Current period	Prior period
	VND	VND
Owner's equity		
- Opening balance	1,049,999,780,000	1,049,999,780,000
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	1,049,999,780,000	1,049,999,780,000
Declared dividend, earning	**83,999,982,400**	-

Shares

	30/06/2026	01/01/2026
Authorised shares	**104,999,978**	**104,999,978**
Issued shares	**104,999,978**	**104,999,978**
- Common shares	*104,999,978*	*104,999,978*
Repurchased shares (Treasury shares)	-	-
Outstanding shares	**104,999,978**	**104,999,978**
- Common shares	*104,999,978*	*104,999,978*

Par value of an outstanding share 10,000 VND/share

27. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

Operating lease assets

The Company leases a land parcel with an area of 565,311.8 m² located at land lot No. 350 and 351, map sheet No. 71, An Binh Commune, Phu Giao District, Binh Duong Province (currently Phu Giao Commune, Ho Chi Minh City) under Land Lease Contract No. 2760/HD.TD dated 14 September 2011 signed with the Department of Natural Resources and Environment of Binh Duong Province, together with its amendments and supplements. The lease term is valid until 21 June 2035.

The annual land rental payable is subject to notices issued by the Binh Duong Tax Department (currently the Ho Chi Minh City Tax Department). Land rental rates are subject to adjustment whenever the State decides to revise the land price framework in the city.

The total future minimum lease payments under non-cancellable operating leases over the lease term, estimated based on the current rental unit price, are as follows:

	30/06/2026 VND	01/01/2026 VND
Within 1 year	1,249,347,918	1,249,347,918
More than 1 year to 5 years	4,997,391,672	4,997,391,672
More than 5 years	4,997,391,672	5,622,065,631
Total	**11,244,131,262**	**11,868,805,221**

Company's assets pledged or mortgaged

Details of mortgaged assets comprising land use rights certificates for land lots owned by the Company as at 30 June 2026 are as follows:

Land plot	Location	Area (m²)	Mortgagee	Mortgage term
Land plot No. 4609, map sheet No. 42	Ap 2 MP3 Resettlement Area, Thoi Hoa Ward, Ben Cat, Binh Duong (now Thoi Hoa Ward, Ho Chi Minh City)	150	Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	Until the Company fully discharges its obligations to the Bank and the parties involved release the collateral
Land plot No. 4610, map sheet No. 42		150		
Land plot No. 4611, map sheet No. 42		150		
Land plot No. 4612, map sheet No. 42		150		

Details of fixed assets mortgaged as collateral as at 30 June 2026:

Assets	Historical cost	Net book value	Mortgagee	Mortgage term
	VND	VND		
HITACHI ZAXIS 460LCH crawler excavator (An Lim)	1,909,090,909	676,136,341	Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	Until the Company fully discharges its obligations to the Bank and the parties involved release the collateral
VOGELE S1800-2 asphalt paver (Nguyen Viet)	5,000,000,000	1,803,819,462		
KOMATSU PW130-7K wheeled excavator (Hong Gia)	1,077,227,273	409,389,826		
KOBELCO SK320-6 crawler excavator (Viet Nhat)	3,000,000,000	1,140,120,968		
Stone crusher 10-08/2021	20,800,054,455	12,302,293,347		
KOBELCO SK480LCD-6S crawler excavator (Ha Noi Construction)	3,454,545,455	1,358,137,858		
KOBELCO SK320HD-2 crawler excavator (Ha Noi Construction)	2,818,181,818	1,108,901,492		
KOMATSU WA500 wheeled wheel loader (ABG)	1,454,545,455	579,797,989		
Máy đào bánh xích HITACHI EX355 (ABG)	1,454,545,455	579,797,989		
New Holland E485LCH crawler excavator (Ha Noi Construction)	2,222,222,222	1,215,277,784		
Stone crusher 11-09/2022	24,243,459,938	17,004,093,415		
Total	**67,433,872,980**	**38,177,766,471**		

28. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period	Prior period
	VND	VND
Revenue from finished products and goods	429,096,018,157	297,771,944,559
Revenue from construction contract	150,288,353	19,102,743,807
Total	**429,246,306,510**	**316,874,688,366**
In which: Revenue from related parties (Details stated in Note 40)	*324,147,352,170*	*199,663,327,789*

29. COST OF SALES

	Current period	Prior period
	VND	VND
Cost of finished products and goods sold	344,952,915,404	233,835,088,450
Cost of construction contract	147,282,657	17,545,260,163
Total	**345,100,198,061**	**251,380,348,613**

30. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest on bank	7,183,290	18,397,877
Interest from loan agreements	-	5,081,147,000
Total	**7,183,290**	**5,099,544,877**

31. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expense	13,723,583,970	12,873,195,403
Total	**13,723,583,970**	**12,873,195,403**

32. SELLING EXPENSES

	Current period VND	Prior period VND
Transportation expense	4,195,513,763	6,150,406,125
Other expenses	82,742,404	82,444,400
Total	**4,278,256,167**	**6,232,850,525**

33. ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
Staff expenses	4,888,220,439	4,104,073,999
Depreciation expense	206,729,870	190,662,384
Outsourced expense	1,340,707,733	1,816,353,893
Other expenses	1,563,456,063	461,052,201
Total	**7,999,114,105**	**6,572,142,477**

34. OTHER INCOME

	Current period VND	Prior period VND
Penalty for breach of contract	-	350,000,000
Collecting electricity bills from households	381,780,449	290,659,240
Others	568,390	112,932
Total	**382,348,839**	**640,772,172**

35. OTHER EXPENSES

	Current period VND	Prior period VND
Electricity bills paid on behalf of households	381,780,449	290,659,240
Late payment penalties for taxes	1,764,273,642	-
Others	7,417	35,992
Total	**2,146,061,508**	**290,695,232**

36. PRODUCTION AND BUSINESS COST BY NATURE

	Current period	Prior period
	VND	VND
Material and consumables cost	18,303,785,764	17,333,198,261
Labor cost	9,994,156,636	8,890,892,923
Depreciation	10,721,727,939	9,267,635,871
Outsourced expense	34,503,012,363	37,607,155,490
Other expenses	19,465,353,259	19,752,878,043
Total	**92,988,035,961**	**92,851,760,588**

37. CURRENT CORPORATE INCOME TAX

	Current period	Prior period
	VND	VND
Parent Company	12,153,665,104	9,054,378,933
Subsidiary company	-	-
Total	**12,153,665,104**	**9,054,378,933**

Corporate income tax expense at the Parent Company:

	Current period	Prior period
	VND	VND
Accounting Profit before CIT	**56,388,624,828**	**45,265,773,165**
Adjustment for taxable income		
- Add: Undeductible expense	4,379,700,692	6,121,502
Taxable income	**60,768,325,520**	**45,271,894,667**
Tax rate	20%	20%
Total current corporate income tax expenses	**12,153,665,104**	**9,054,378,933**

38. EARNINGS PER SHARE

	Current period	Prior period
	VND	VND
Net profit after corporate income tax	**44,274,705,804**	**36,211,394,232**
Profit allocated to common shareholders	**44,274,705,804**	**36,211,394,232**
Welfare and bonus fund	-	-
Profit for calculating basic earnings per share	**44,274,705,804**	**36,211,394,232**
Weighted average number of common shares during the period	104,999,978	104,999,978
Basic earnings per share	**422**	**345**

39. SEGMENT REPORTING

All business activities of the Company for the period from 1 January 2026 to 30 June 2026 were conducted within the territory of Vietnam. The principal business activity of the Company is the production and trading of finished goods and building materials, while other business activities account for an insignificant proportion of the Company's operations. Revenue and cost of sales from these business activities are presented in Note 28 and Note 29 to the consolidated financial statements. Accordingly, the Board of Management assessed and believes that the decision not to prepare and present segment reports by business line and geographical region in the consolidated financial statements for the period from 1 January 2026 to 30 June 2026 is in compliance with Vietnamese Accounting Standard No. 28 "Segment Reporting" and appropriate to the Company's current business operations.

40. RELATED PARTIES INFORMATION

List of related parties:

Related parties	Relationship
Pho Đa Son Investment and Construction Joint Stock Company	Associated Company
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associated Company
ACC Binh Duong Investment and Construction Joint Stock Company	The Chairman of the Company is the Chairman of the Board of Directors of this Company
An Binh Granite Joint Stock Company (No longer a related party as at 29 April 2026)	The member of Board of Director of the Company is Deputy General Director of this Company
My Phuoc Hospital Joint Stock Company	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 owns 24.23% of charter capital
Mr Pham Quynh Thai Bao	Major shareholder owns 24.52% of charter capital
Ms Pham Thi Khanh An	Major shareholder owns 20.78% of charter capital

Transactions with related parties

	Current period	Prior period
	VND	VND
Sales Revenue	**324,147,352,170**	**199,663,327,789**
An Binh Granite Joint Stock Company	311,891,927	10,248,796,378
ACC Binh Duong Investment and Construction Joint Stock Company	323,835,460,243	189,414,531,411
Purchases	**259,532,027,679**	**155,990,542,101**
ACC Binh Duong Investment and Construction Joint Stock Company	7,659,375,179	15,837,865,101
An Binh Granite Joint Stock Company	1,408,240,000	1,841,056,000
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	250,464,412,500	138,311,621,000
Purchase of machinery and equipment	-	**9,710,000,000**
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	-	9,710,000,000
Collect electricity bills	**145,886,340**	**106,548,300**
An Binh Granite Joint Stock Company	145,886,340	106,548,300

Balances with related parties

	30/06/2026 VND	01/01/2026 VND
Short-term trade receivables		
ACC Binh Duong Investment and Construction Joint Stock Company	66,497,046,950	19,418,176,198
Short-term advances to suppliers		
ACC Binh Duong Investment and Construction Joint Stock Company	9,295,018,863	9,698,591,444
Short-term trade payables		
An Binh Granite Joint Stock Company	No longer a related party	1,406,449,440
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	5,928,158,080	4,807,916,190
My Phuoc Hospital Joint Stock Company	-	38,384,000
Short-term advance from customers		
An Binh Granite Joint Stock Company	No longer a related party	14,451,907,809

Total income of the Board of Directors and the Board of Management

Name	Position	Current period VND	Prior period VND
Mr Ngo Anh Quan	Chairman	-	-
Mr Pham Huy Hau	Member, General Director	30,000,000	-
Mr Nguyen Bao Long	Member (dismissed on 29 April 2026), General Director (dismissed)	-	251,331,667
Mr. Nguyen Minh Chi	Member (appointed on 29 April 2026), Deputy General Director	269,615,286	78,402,871
Ms Nguyen Thi Thuy Van	Independent Member	80,000,000	80,000,000
Ms Nguyen Thi Loan	Independent Member	-	-
Total		**379,615,286**	**409,734,538**

Remuneration of the Supervisory Board paid during the period:

Remuneration for the Board of Directors, Supervisory Board and the Secretary Team is allocated from distributed profit after tax approved by the Annual General Meeting of Shareholders. During the period, the Company has no plan to pay remuneration to the Board of Directors, the Supervisory Board, and the Secretariat.

41. SUBSEQUENT EVENTS

The Board of Management confirms that, in its opinion, in all material affect, no significant events occurring after the end of the accounting period affecting the financial position and operations of the Company that requires adjustments or disclosures on the consolidated financial statements for period from 01/01/2026 to 30/06/2026.

EASTERNS AHP MINERALS
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 28 /2026/CBTT

Ho Chi Minh City, August 29, 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 the reviewed semi-annual financial statements for 2026 to Hanoi Stock Exchange as follows:

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

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

2. Details of Information Disclosure:

- The reviewed semi-annual financial statements for 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: August 29, 2026, at the following link: www.becamexbmj.com.vn/#enter/f/enter.

Attachments:

- The reviewed semi-annual financial statements for 2026.
- Explanation of profit fluctuations in the reviewed semi-annual financial statements for 2026

EASTERNS AHP MINERALS JSC
Legal representation
GENERAL DIRECTOR

M.S.D.N: 3700927078-C.T.C.P
CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP
X. PHÚ GIÁO - TP. HỒ CHÍ MINH

PHẠM HUY HẬU

EASTERNS AHP MINERALS
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 04/CV/QLTC_2026

Ho Chi Minh City, August 28, 2026

"Re: Explanation of profit fluctuations for the first 6 months of 2026"

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

Business entity 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, 11th amendment dated December 18, 2025

Primary business lines:

Quarrying of stone, sand, gravel, and clay

Details: Mining of minerals excluding sand extraction

Support activities for other mining and quarrying

Construction of utility projects in detail: Construction and execution of public civil engineering projects, technical infrastructure projects; construction of hydraulic/water resources engineering projects.

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

Wholesale of other construction materials and equipment in detail: Trading of reinforced concrete pipes of all types; cement concrete and hot-mix asphalt concrete of all types; prefabricated components; various building materials; metal components and mechanical products.

Construction of buildings in detail: Construction of residential and non-residential buildings.

Construction of railways and roads in detail: Construction and execution of transportation infrastructure projects.

Installation of water supply, drainage, 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 and metal coating).

Manufacture of metal components in detail: Manufacture of metal structural components.

Site preparation in detail: Site leveling.

Other specialized construction activities in detail: Foundation construction; Piling works; Pile driving.

Assembly and installation of prefabricated structures: Crane operation services.

Cutting, shaping, and finishing of stone in detail: Cutting and finishing of construction stone;

Wholesale of other specialized goods not elsewhere classified in detail: Trading of industrial chemicals and cement concrete additives (excluding Schedule 1 chemicals under international treaties).

Wholesale of other machinery, equipment, and spare parts. Wholesale of other household goods in detail: Trading of interior decoration items.

Tax Identification Number: **3700927878**

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

Based on the business results for the first 6 months of 2026, Easterns AHP Minerals Joint Stock Company would like to explain the difference in profit after corporate income tax for the first 6 months of 2026 compared to the first 6 months of 2025 as follows:

Unit: VND

No.	Indicator	First 6 months of 2026 (1)	First 6 months of 2025 (2)	Variance	
				(3)=(1)-(2)	%=(3)/(2)
	Semi-annual Financial Statements for the first 6 months of 2026				
1	Revenue from sales of goods and provision of services - Parent Company's Financial Statements	429,246,306,510	316,874,688,366	112,371,618,144	35.46%
2	Profit after corporate income tax - Parent Company's Financial Statements	44,234,959,724	36,211,394,232	8,023,565,492	22.16%
3	Profit after corporate income tax - Consolidated Financial Statements	44,274,705,804	36,211,394,232	8,063,311,572	22.27%

Note: The Company purchased shares of Nguyen Viet Business and Construction Investment Joint Stock Company (Nguyen Viet Company) representing 88% of its charter capital. As of December 25, 2025, Easterns AHP Minerals Joint Stock Company officially became the parent company of Nguyen Viet Company.

In the separate financial statements for the first 6 months of 2026, total revenue increased compared to the first 6 months of 2025 due to an increase in revenue from trading finished goods and merchandise, leading to higher profit aftercorporate income tax for the first 6 months of 2026 compared to the first 6 months of 2025.

Profit after tax for the first 6 months of 2026 in the consolidated financial statements increased compared to the same period because on December 25, 2025, Nguyen Viet Company officially became a subsidiary of AHP Company; the comparative figure with the current period is the unconsolidated figure for the first 6 months of 2025 from the Parent Company's financial statements.

The Company hereby provides the above explanation of the reasons for the difference in profit after corporate income tax for the first six months of 2026 compared to the first six months of 2025

Respectfully!

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. PHÙ BÀI - T. HỒ CHÍ MINH

Nguyen Minh Chi

Recipients:
- *State Securities Commission*
- *Hanoi Stock Exchange*
- *Archived / Filed*

EASTERNS AHP MINERALS JOINT STOCK COMPANY

REVIEWED SEPARATE INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

Ho Chi Minh City, August 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Easterns AHP Minerals Joint Stock Company, ("the Company") presents this report together with the Company's reviewed seperate interim financial statements for the period from 01/01/2026 to 30/06/2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

Members of the Board of Directors and Board of Management who executed the Company during the period from 01/01/2026 to 30/06/2026 and to the date of this report are as follows:

Board of Directors

Mr. Ngo Anh Quan	Chairman
Mr. Pham Huy Hau	Member
Mr. Nguyen Bao Long	Member (dissmissed on 29/04/2026)
Mr. Nguyen Minh Chi	Member (appointed on 29/04/2026)
Ms. Nguyen Thi Thuy Van	Independent Member
Ms. Nguyen Thi Loan	Independent Member

Board of Management

Mr. Pham Huy Hau	General Director
Mr. Nguyen Minh Chi	Deputy General Director

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of the Management of the Company is responsible for preparing the seperate interim financial statements for the period from 01/01/2026 to 30/06/2026, which give a true and fair view of the financial position of the Company as at 30/06/2026 and the results of its operations and its cash flows for the period. In preparing these seperate interim financial statements, the Board of Management is required to:

- Comply with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Design and implement an effective internal control system for proper preparation and presentation of the financial statements to minimize errors and frauds; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these seperate interim financial statements.

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN KHOÁNG SẢN MIỀN ĐÔNG AHP

Nguyen Minh Chi
Deputy General Director
According to the Power of Attorney
No. 02/2025/GUQ-AHP dated December 18, 2025

Ho Chi Minh City, 28 August 2026

anviet
Certified Public Accountants

An Viet Auditing Company Limited
Level 12, 167 Building, Bui Thi Xuan Street, Hai Ba Trung Ward, Hanoi
T (84-24) 6278 2904 E anviet@anvietcpa.com W anvietcpa.com

No: 191 /2026/BCSX-AVI-TC1

REVIEW REPORT ON THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
The Board of Directors and Board of Management
Easterns AHP Minerals Joint Stock Company

We have reviewed the accompanying separate interim financial statements of Easterns AHP Minerals Joint Stock Company ("the Company") prepared on 28/08/2026, as set out from page 04 to page 38, which comprise the interim statement of financial position as at 30/06/2026 and the interim income statement, interim cash flows statement for the period from 01/01/2026 to 30/06/2026 and the notes to separate interim financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the separate interim financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of separate interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these separate interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of separate interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that migh be indentified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based in our review, nothing has come to our attention that causes us to believe that the accompanying separate interim financial statements does not give a true and fair view of, in all material respects, the financial position of Easterns AHP Minerals Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows the period from 01/01/2026 to 30/06/2026, in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

M.S.D.N: 0200511555 - C.T.T.N.H.H. CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN AN VIỆT Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Doan Thu Hang
Deputy General Director
Certificate of audit practice registration
No. 1396-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED
Hanoi, 28 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**271,168,299,797**	**242,263,883,677**
I. Cash and cash equivalents	**110**		**12,652,904,405**	**28,968,771,610**
1. Cash	111	5	12,652,904,405	28,968,771,610
II. Short-term receivables	**130**		**109,136,095,797**	**57,534,060,851**
1. Short-term trade receivables	131	6	80,170,724,822	36,513,829,640
2. Short-term advances to suppliers	132	7	9,745,209,564	9,852,008,323
3. Other short-term receivables	135	8	19,841,203,393	11,789,264,870
4. Allowance for short-term doubtful debts	136	9	(621,041,982)	(621,041,982)
III. Inventories	**140**		**147,216,473,802**	**152,567,990,859**
1. Inventories	141	10	147,216,473,802	152,567,990,859
IV. Other current assets	**160**		**2,162,825,793**	**3,193,060,357**
1. Short-term deferred expenses	161	11	1,931,611,631	2,961,846,195
2. Taxes and other receivables from the State	163	22	231,214,162	231,214,162
B. NON-CURRENT ASSETS	**200**		**1,551,105,759,407**	**1,547,948,872,563**
I. Long-term receivables	**210**		**14,401,594,686**	**14,158,044,539**
1. Other long-term receivables	215	8	14,401,594,686	14,158,044,539
II. Fixed assets	**220**		**167,497,782,646**	**178,175,066,141**
1. Tangible fixed assets	221	14	82,352,102,194	88,704,709,847
- Cost	*222*		*155,944,494,956*	*155,900,050,512*
- Accumulated depreciation	*223*		*(73,592,392,762)*	*(67,195,340,665)*
2. Finance lease assets	224	12	85,145,680,452	89,470,356,294
- Cost	*225*		*102,674,465,748*	*102,674,465,748*
- Accumulated depreciation	*226*		*(17,528,785,296)*	*(13,204,109,454)*
3. Intangible fixed assets	227		-	-
- Cost	*228*		*185,000,000*	*185,000,000*
- Accumulated amortization	*229*		*(185,000,000)*	*(185,000,000)*
III. Investment Property	**240**	**13**	**8,668,420,969**	**8,668,420,969**
- Cost	241		8,668,420,969	8,668,420,969
IV. Long-term assets in progress	**250**		**8,827,959,348**	-
1. Construction in progress	252	15	8,827,959,348	-
V. Long-term financial investments	**260**	**16**	**1,309,480,000,000**	**1,309,480,000,000**
1. Investments in subsidiaries	261		533,280,000,000	533,280,000,000
2. Investments in associates and joint ventures	262		398,000,000,000	398,000,000,000
3. Investments in other entities	263		378,200,000,000	378,200,000,000
4. Allowance for impairment of long-term investments in other entities	264		-	-
VI. Other long-term assets	**270**		**42,230,001,758**	**37,467,340,914**
1. Long-term deferred expenses	271	11	42,230,001,758	37,467,340,914
TOTAL ASSETS	**280**		**1,822,274,059,204**	**1,790,212,756,240**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
C. LIABILITIES	**300**		**554,139,747,229**	**480,902,204,772**
I. Current liabilities	**310**		**530,381,471,382**	**446,098,687,497**
1. Short-term trade payables	311	17	40,211,086,799	31,502,929,971
2. Short-term advance from customers	312	18	68,670,453,122	60,506,208,770
3. Dividends and profit payables	313	19	84,036,797,400	36,815,000
4. Short-term taxes and other payables to the State	314	22	17,836,376,299	17,261,564,723
5. Payables to employees	315		2,360,618,550	2,775,222,514
6. Short-term accrued expenses	316	20	1,543,372,639	2,319,429,312
7. Other short-term payables	320	21	1,251,027,092	732,745,663
8. Short-term loans and finance lease liabilities	321	24	313,144,741,011	330,577,584,285
9. Bonus and welfare funds	323		1,326,998,470	386,187,259
II. Long-term Liabilities	**330**		**23,758,275,847**	**34,803,517,275**
1. Long-term loans and finance lease liabilities	339	24	19,529,916,234	30,695,282,736
2. Long-term provisions	343	23	4,228,359,613	4,108,234,539
D. EQUITY	**400**	**25**	**1,268,134,311,975**	**1,309,310,551,468**
1. Owners' 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. Investment and development fund	418		12,926,344,094	12,926,344,094
4. Retained earnings	420		206,578,787,881	247,755,027,374
- Accumulated to the prior year end	*420a*		*162,343,828,157*	*153,673,906,241*
- Undistributed earnings of the current period	*420b*		*44,234,959,724*	*94,081,121,133*
TOTAL RESOURCES	**440**		**1,822,274,059,204**	**1,790,212,756,240**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

INTERIM INCOME STATEMENT
For the period from 01/01/2026 to 30/06/2026

FORM B02a - DN
Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Revenue from goods sold and services rendered**	**01**	27	**429,246,306,510**	**316,874,688,366**
2.	Deductions	02		-	-
3.	**Net revenue from goods sold and services rendered**	**10**		**429,246,306,510**	**316,874,688,366**
4.	Cost of sales	11	28	345,100,198,061	251,380,348,613
5.	**Gross profit from goods sold and services rendered**	**20**		**84,146,108,449**	**65,494,339,753**
6.	Gain/(loss) from disposal of investment property	21		-	-
7.	Financial income	22	29	7,183,290	5,099,544,877
8.	Financial expenses	23	30	13,723,583,970	12,873,195,403
	- Of which: Borrowing costs	*24*		*13,723,583,970*	*12,873,195,403*
9.	Selling expenses	25	31	4,278,256,167	6,232,850,525
10.	General and administration expenses	26	32	7,999,114,105	6,572,142,477
11.	**Operating profit**	**30**		**58,152,337,497**	**44,915,696,225**
12.	Other income	31	33	382,348,839	640,772,172
13.	Other expenses	32	34	2,146,061,508	290,695,232
14.	**Profit from other activities**	**40**		**(1,763,712,669)**	**350,076,940**
15.	**Profit before tax**	**50**		**56,388,624,828**	**45,265,773,165**
16.	Current corporate income tax expense	51	36	12,153,665,104	9,054,378,933
17.	Deferred corporate income tax expense	52		-	-
18.	**Net profit after corporate income tax**	**60**		**44,234,959,724**	**36,211,394,232**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

INTERIM CASH FLOW STATEMENT

(Indirect Method)

For the period from 01/01/2026 to 30/06/2028

FORM B03a - DN

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit for the period	**01**	**56,388,624,828**	**45,265,773,165**
2. Adjustment for			
- Depreciation and amortization of fixed assets	02	10,721,727,939	9,267,635,871
- Allowances and provisions	03	120,125,074	115,593,797
- Gain/Loss from investing activities	05	(7,183,290)	(5,099,544,877)
- Interest expenses	06	13,723,583,970	12,873,195,403
3. Operating profit before movements in working capital	**08**	**80,946,878,521**	**62,422,653,359**
- Increase, decrease in receivables	09	(49,512,251,760)	34,211,000,137
- Increase, decrease in inventory	10	5,351,517,057	(15,530,418,326)
- Increase, decrease in payables (exclude interest expenses, CIT)	11	10,310,093,964	34,151,433,579
- Increase, decrease in deferred expenses	12	(3,732,426,280)	(5,083,401,401)
- Interest paid	14	(13,771,127,699)	(12,839,972,419)
- Corporate income tax paid	15	(13,458,265,264)	(5,992,088,051)
- Other cash outflows	17	-	(103,565,100)
Net cash from operating activities	**20**	**16,134,418,539**	**91,235,641,778**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition of fixed assets and other long-term assets	21	(3,859,259,258)	(29,767,074,185)
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	21,072,189,348
3. Cash outflow for lending, buying debt intrusments of other entities	23	-	(245,500,000,000)
4. Cash recoverd from lending, selling debt intrusments of other entities	24	-	359,540,000,000
5. Investments in other entities	25	-	(174,000,000,000)
6. Interest earned, dividend and profit received	27	7,183,290	2,167,693,877
Net cash from investing activities	**30**	**(3,852,075,968)**	**(66,487,190,960)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	269,213,732,925	252,583,536,046
2. Repayments of borrowings	34	(287,558,576,199)	(258,183,997,644)
3. Repayments of obligations under finance lease	35	(10,253,366,502)	(8,085,933,252)
Net cash from financing activities	**40**	**(28,598,209,776)**	**(13,686,394,850)**
Net decrease in cash during the period	**50**	**(16,315,867,205)**	**11,062,055,968**
Cash and cash equivalents at the beginning of period	**60**	**28,968,771,610**	**35,695,563,544**
Cash and cash equivalents at the end of period	**70**	**12,652,904,405**	**46,757,619,512**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

1. GENERAL INFORMATION

1.1. Structure of ownership

Eastern AHP Minerals Joint Stock Company (referred to as "the Company") is a business that was privatized from the Mining Enterprise under the Investment and Industrial Development Corporation (now Becamex Investment and Industrial Development Group - JSC) according to Decision No. 630/QD-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province. The Company operates under the Enterprise Registration Certificate No. 3700927878 issued by the Department of Planning and Investment of Binh Duong province for the first time on 03/06/2008 and and amended for the 11th time on 18 December 2025 by the Department of Finance of Ho Chi Minh City.

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

1.2. Principal business activities: Quarrying and production of construction stone, commercial trading (building materials), construction and installation, and real estate business.

1.3. Operating and principal activities

- Minerals Mining (excluding sand mining);
- Production of construction materials; freight transportation services;
- Buying and selling construction materials and minerals;
- Investment in and development of infrastructure for industrial parks, residential areas, and urban areas;
- Real estate business;
- Leasing of residential houses, apartments, factories, and offices;
- Other minerals mining support services.

1.4. Normal business cycle

The Company's normal cycle are carried out for a time period of 12 months or less.

1.5. Company Structure

The organizational structure of the Company comprises its head office located at No. 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, and one representative office located at No. 45 Ham Long, Cua Nam Ward, Hanoi City.

As of 30/06/2026, the Company had one subsidiary and two associates as follows:

The company name	Relationship	Address	Principal Activity
Nguyen Viet Construction Investment and Trading Joint Stock Company	Subsidiary company	43C Ngo Quyen Street, Phuong Nam Ward, Hanoi city	Real Estate Trading
Pho Da Son Investment and Construction Joint Stock Company	Associate company	Ap 2, Thoi Hoa Ward, Ho Chi Minh City	Real Estate Trading
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associate company	Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	Real Estate Trading

1.6. The number of employees of the Company as of 30 June 2026 was 88 (as of 31 December 2025: 86 employees)

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's fiscal year begins on 1 January and ends on 31 December.

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The separate interim financial statements are presented in Vietnamese Dong (VND) and prepared in accordance with accounting principles consistent with Vietnamese Accounting Standards, the Corporate Accounting System, and relevant legal regulations regarding the preparation and presentation of interim financial statements.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the Corporate Accounting System. This Circular is effective for the financial year beginning on or after 1 January 2026. Circular 99 replaces the regulations on the Corporate Accounting System issued under Circular No. 200/2014/TT-BTC by the Ministry of Finance on 22 December 2014.

The Company has applied the regulations under Circular 99 in the preparation and presentation of the separate financial statements for the operating period from 1 January 2026 to 30 June 2026.

The separate financial statements for the period from 01/01/2026 to 30/06/2026 are prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and regulations on information disclosure in the securities market.

4. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

4.1. Basis of preparation of financial statements

The separate financial statements are prepared on the accrual basis (except for the information related to cash flows), under historical cost principle, based on the assumption of going concern.

The Company's financial statements have been translated into English from the Vietnamese versions published in Vietnam.

4.2. Cash and cash equivalent

Cash reflects the total amount of money held by the Company as of the end of the accounting period, including cash on hand, demand deposits, and cash in transit.

Cash equivalents represent short-term investments with a maturity of no more than three months from the date of acquisition that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date. These are recognized in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.3. Capital Investments in Other Entities

Investments in Subsidiaries

These reflect investments where the Company holds more than 50% of the voting rights and has control over the financial policies and operations of the investee (subsidiary) to obtain economic benefits from its activities. Alternatively, the Company may hold less than 50% of the voting rights but has an agreement that allows:

- Other investors to agree to grant the Company more than 50% of the voting rights;
- The Company to have control over financial policies and operations per the agreement;
- The Company to appoint or dismiss the majority of the Board of Directors or equivalent management;
- The Company to have the majority of votes at meetings of the Board of Directors or equivalent management.

Investment in Associates

This represents investments in entities in which the Company directly or indirectly holds from 20% to less than 50% of the voting rights, without any other agreements in place.

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not to control those policies.

Investments 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 Capital Investments in Other Entities

Capital investments in other entities are initially recognized at cost, which includes the purchase price or contribution amount plus any directly related investment costs (if any), such as brokerage fees, transaction fees, consulting fees, auditing fees, taxes, and bank charges. In cases of investment using non-monetary assets, the investment amount is recognized at the fair value of the non-monetary asset at the time of occurrence.

Long-term financial investments are recognized at the time the Company officially obtains ownership rights, specifically as follows:

- Listed securities are recognized at the order matching date (T+0);
- Unlisted securities and other forms of investments are recognized when official ownership rights are obtained in accordance with applicable laws.

Dividends and profits from periods before the investment is purchased are accounted for as a reduction in the value of the investment. Dividends and profits from periods after the investment is purchased are recognized as finance income at fair value on the date the right to receive them arises. For dividends received in shares, the Company only tracks the increase in the number of shares in the financial statement notes and does not recognize an increase in the investment's value or finance income.

Allowance for losses on investments in subsidiaries, associates, and other equity investments represent the amount by which the cost exceeds the market value of the investment or the Company's share according to the investee's accounting records, established in accordance with the prevailing corporate accounting system.

4.4. Receivables and allowance for doubtful debt

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects and other factors for the Company's managerial purpose. The classification of receivables is trade receivables; other receivables shall comply with the principles:

- Receivables from customers include commercial receivables arising from buying and selling transactions;
- Other receivables include non-commercial receivables unrelated to buying and selling transactions.

Receivables are recognized at an amount not exceeding their recoverable value. An allowance for doubtful accounts is established for receivables that are overdue for more than six months or for receivables from debtors who are unlikely to pay due to liquidation, bankruptcy, or other similar difficulties, in accordance with the prevailing corporate accounting system.

4.5. Inventories

Ordinary inventories

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. Cost comprises cost of purchase, cost of convention and other costs that have been incurred in bringing the inventories to their present location and condition. The net

realizable value is estimated as the estimated selling price less estimated costs to complete and the estimated costs necessary to sell the inventories. Inventories are accounted for using the perpetual inventory method.

The cost of inventories is determined using the first-in, first-out (FIFO) method.

The Company's work in progress represents construction stone extraction costs that have not completed processing for warehousing at the end of the accounting period, including explosive material costs and other related expenses. The cost of finished goods entering the warehouse is calculated using the simple costing method.

Real estate inventories

Real estate that is purchased or developed for sale or long-term lease, which meets the conditions for recognizing revenue during the Company's normal business activities, and not for leasing or holding for appreciation, is recorded as inventory at the lower of cost to bring each product to its current position and condition, and net realizable value.

The cost of real estate inventories includes land use fees, land rental fees and other taxes, construction costs paid to contractors, and other related expenses, such as interest expenses, design consulting fees, site clearance and compensation costs, general construction management expenses, and other related costs.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, based on market value at the reporting date, minus the estimated costs of completion and estimated selling expenses.

Allowance for devaluation of inventories

Allowance for devaluation of inventories is the difference when the cost of inventories exceeds their net realizable value at the end of the accounting period, which is recognized in accordance with the regulations of the prevailing Corporate accounting system.

4.6. 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 original cost.

The cost of tangible fixed assets arising from purchases and construction for transfer includes the purchase price and all other directly related costs necessary to bring the asset to a condition and location for use. The cost of tangible fixed assets built or self-constructed includes construction costs, actual production costs incurred, as well as installation and testing costs.

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

- Replacing parts of the tangible fixed asset that extend its useful life or increase its operational capacity; or
- Improving parts of the tangible fixed asset that significantly enhance the quality of the products produced; or
- Implementing a new production technology that reduces the operating costs of the asset compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits according to its original standard operating condition, which do not meet any of the above conditions, are recognized as production and business expenses in the period incurred.

Depreciation of fixed assets is calculated using the straight-line method based on the estimated useful life of the asset, in accordance with the depreciation framework stipulated in Circular No. 45/2013/TT-BTC dated 25 April 2013, by the Ministry of Finance. The specific depreciation periods for various types of fixed assets are as follows:

Types of assets	Years
Buildings and structures	05 - 11
Machinery and equipment	05 - 12
Transportation and transmission vehicles	06 - 10
Office equipment	03 - 05

Gains or losses arising from the disposal or sale of assets are determined as the difference between the proceeds from disposal and the remaining carrying amount of the assets and are recognized in the Statement of Profit or Loss.

4.7. Intangible Fixed assets and Amorzation

Intangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of intangible fixed assets is determined at their purchase price.

The Company's intangible fixed assets consist of computer software, which is amortized using the straight-line method over a period of 8 years.

4.8. Finance Lease Assets

Leasing an asset is classified as a finance lease when the majority of the rights and risks of ownership of the asset are transferred to the lessee. Ownership of the asset may be transferred at the end of the lease term.

The Company recognizes the leased asset at its fair value at the lease inception date or at the present value of the minimum lease payments (if this value is lower than the fair value), plus any direct costs incurred initially related to the finance lease. The corresponding lease liability is recognized on the balance sheet as a finance lease liability. Lease payments are divided into financial expenses and principal repayment to ensure a fixed periodic interest rate on the outstanding liability balance. The financial lease expenses are recognized in the profit and loss statement, unless these costs directly result in the leased asset being created, in which case they are capitalized in accordance with the Company's accounting policy on borrowing costs.

Finance leased assets are depreciated using the straight-line method based on the estimated useful life in accordance with the regulations of Circular No. 45/2013/TT-BTC by the Ministry of Finance, which guides the management, use, and depreciation of fixed assets.

The Company's finance leased asset are 03 stone crushing lines with a capacity of 400 tons per hour, with a depreciation period from 140 month to 144 months (12 years).

4.9. Investment Proverty

The Company's investment property consists of three houses located at the UNI-TOWN Commercial Area in the Binh Duong Industrial-Service-Urban Complex. These properties are owned by the Company and are held for the capital appreciation.

Investment properties held for appreciation are presented at their cost, less any impairment losses. The cost of investment property includes all cash or cash-equivalent expenditures made by the company or the fair value of other considerations exchanged to acquire the investment property, up to the point of purchase or completion of construction.

Costs related to investment properties incurred after initial recognition are expensed, unless such costs are certain to increase the future economic benefits beyond the originally assessed level, in which case they are added to the cost of the property.

Investment properties held for appreciation are not depreciated. If there is concrete evidence that the investment property has decreased in value compared to the market value and the decline can be reliably measured, the carrying amount of the investment property is reduced, and the loss is recognized in the cost of goods sold.

4.10. Construction in progress

The construction in progress is recorded at cost, including expenses directly related to (including borrowing costs by the Company's accounting policy) properties in the course of construction for production, equipment installed for the purpose of manufacturing, rental and management as well as related expenses to repairs of fixed assets.

4.11. Deferred expenses

Deferred expenses include actual costs incurred that relate to the operating results of multiple accounting periods. These expenses comprise mineral exploitation rights fees, the value of tools and equipment put into use, and other costs expected to provide future economic benefits to the Company. Specifically:

- Mineral exploitation rights fees: These fees are determined based on the amount paid as per Decision No. 1782/QĐ-UBND dated June 21, 2019, issued by the People's Committee of Binh Duong Province, approving the mineral exploitation rights fees for the Rach Rat construction stone mine in An Binh Commune, Phu Giao District, Binh Duong Province and Decision No. 745/QD-UBND dated March 27, 2024, approving the supplementary mineral exploitation license fee for the Rach Rát construction stone mine. The fees are amortized over the extraction period specified in the mining license.
- Value of tools and equipment put into use: The Company amortizes these assets using the straight-line method over a maximum period of one year for short-term deferred expenses and a maximum of three years for long-term deferred expenses.

The Company classifies deferred expenses as short-term or long-term based on the allocation period of each cost category and does not reclassify them at the time of reporting.

4.12. Payables

Payables are tracked in detail according to the original terms, remaining term at the reporting date, payee, and other management needs of the company. Payables are classified into trade payables and other payables as follows:

- Accounts payable to suppliers include amounts payable arising from trade transactions related to buying and selling activities;
- Other payables include amounts that are non-commercial and not related to the purchase, sale, or provision of goods and services.

Liabilities are recognized at no less than the amounts due for payment. When there is evidence indicating the likelihood of a loss, the Company immediately recognizes a liability following the principle of prudence.

4.13. Dividends and profit payable

This represents cash dividends payable to the Company's shareholders. The timing for recognizing dividends payable is when the Company has no right to refuse dividend payments, based on the regulations of securities law. Dividends payables are recognized immediately upon approval by the Resolution of the Company's General Meeting of Shareholders.

4.14. Loans and finance lease liabilities

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

These borrowings and liabilities are tracked in detail by the lender, debtor, loan agreement, type of asset borrowed or leased, and the repayment terms of the borrowings and finance lease liabilities. Borrowings and finance lease liabilities with a repayment term exceeding 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and liabilities due for repayment within the next 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities."

4.15. Borrowing cost

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

Borrowing costs are recognized as expenses in the period incurred, except for borrowing costs directly related to the investment, construction, or production of assets under construction that require a long period (over 12 months) to be ready for intended use or sale, which are included in the asset's value (capitalized) when all conditions specified in Vietnamese Accounting Standard No. 16 - Borrowing Costs are met. Contractors do not capitalize interest expenses when borrowing to finance the construction of works or assets for clients, including in the case of specific loans.

For general loans used for investment or construction purposes, the amount of borrowing costs capitalized is determined based on the capitalization rate applied to the weighted average accumulated costs incurred for the investment or construction of the asset.

The capitalization rate is calculated based on the weighted average interest rate of loans outstanding during the period, excluding specific loans for forming a particular asset.

4.16. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods or services that have been used during the period, but for which invoices have not been received or adequate supporting documents are unavailable. This includes interest expenses and other similar costs.

4.17. Provision for payables

Provisions for payables are recognized only when the following conditions are met:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

Provisions for payables are recognized based on the best reasonable estimate of the amount required to settle the present obligation as of the end of the accounting period.

4.18. Owners' Equity

Owners' equity at the end of the accounting period reflects the capital contributed by shareholders, and is recorded based on the actual capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium reflects the difference between the issue price and the par value of shares; the difference between the reacquisition price and the reissuance price of treasury shares; the value of the conversion option component of convertible bonds at maturity; and costs directly attributable to the issuance of shares.

Funds and retained earnings are established and distributed according to the Resolution of the General Meeting of Shareholders.

4.19. Revenue and other income

Revenue is recognized when the results of the transaction can be reliably determined, and the Company is likely to receive economic benefits from the transaction.

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

- The company has transferred the majority of risks and benefits associated with ownership of the products or goods to the buyer;
- The company no longer retains control over the goods as the owner or has control over the goods;
- Revenue can be reliably measured. When a contract allows the buyer to return purchased products under specific conditions, the company can only recognize revenue when those specific conditions no longer exist and the buyer does not have the right to return the products (except when the customer has the right to exchange goods for other goods or services);
- The company has or will receive economic benefits from the sales transaction;

- Related costs of the sales transaction can be determined.

Service Revenue is recognized when the following conditions are met:

- The revenue amount can be measured reliably. If the contract allows the buyer to return the purchased service under specific conditions, revenue can only be recognized when such conditions no longer exist and the buyer no longer has the right to return the service provided;
- The company has received or will receive the economic benefits from the service transaction;
- The portion of the service completed at the reporting date can be determined;
- Costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Construction Contract Revenue

Construction contracts specify that the contractor is paid based on the value of work completed. When the outcome of the construction contract can be reliably measured and is approved by the customer, revenue and expenses related to the contract are recognized in proportion to the completed work confirmed by the customer during the year.

Real estate Revenue is recognized when the following conditions are met:

- The real estate is fully completed and handed over to the buyer, and the company has transferred the risks and benefits associated with ownership to the buyer;
- The company no longer retains managerial involvement or control over the real estate;
- The revenue amount can be measured reliably;
- The company has received or will receive the economic benefits from the real estate transaction;
- Costs related to the real estate transaction can be reliably determined.

Financial income includes interest income from deposits and loans, dividends, profits distributed, payment discounts, and other financial income.

Other income reflects amounts arising from events or transactions that are distinct from the company's normal business activities, outside the aforementioned revenue categories.

4.20. Cost of sales

Cost of goods sold is recognized as actually incurred in accordance with the matching principle with revenue, comprising: the cost of finished goods, merchandise, and services sold; the manufacturing cost of construction products sold during the period; provision for decline in value of inventories; inventory shortages and losses (net of compensations, if any); and abnormal amounts of wasted direct materials, labor, and unallocated fixed production overheads (net of compensations, if any) even when the products or goods have not been recognized as sold.

4.21. Selling expenses and General and Administration expenses

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

General and administration expenses reflect the general management costs of the Company incurred within the accounting period, comprising: salary expenses for administrative personnel (salaries, wages, allowances, etc.); trade union fees, social insurance, health insurance, and unemployment insurance for administrative staff; office supplies and tools; depreciation of fixed assets used for administrative purposes; land rental; allowance for doubtful debts; externally purchased services; and other expenses, etc.

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

4.22. Taxes

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

Current income tax expense reflects the corporate income tax payable incurred during the year and the additional tax payable due to the discovery of immaterial errors from prior years. Current income tax income reflects reductions in corporate income tax payable due to the discovery of immaterial errors from prior years.

Deferred income tax expense reflects the difference when the reversal of deferred income tax assets during the year exceeds the recognition of deferred income tax assets or when deferred income tax liabilities recognized during the year exceed their reversal. Deferred income tax income reflects the difference when deferred income tax assets recognized during the year exceed their reversal or when the reversal of deferred income tax liabilities exceeds the amount recognized during the year.

Deferred income tax is calculated based on the temporary differences between the carrying amounts and the taxable bases of assets or liabilities presented in the financial statements, as well as unused tax losses and tax incentives. Deferred income tax liabilities must be recognized for all temporary differences. Deferred income tax assets are recognized only when it is probable that sufficient taxable profit will be available in the future to offset these temporary differences.

Deferred income tax is determined using the tax rates expected to apply in the year when the assets are recovered or liabilities are settled. Deferred income tax is recognized in the statement of income, except where it relates to items recognized directly in equity. In such cases, the deferred income tax is also recognized directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities, and when the deferred income tax assets and liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the statement of income because taxable income excludes taxable revenues or deductible expenses from other years (including carryforward losses, if any) and excludes non-taxable revenues or non-deductible expenses.

The determination of the Company's income tax is based on prevailing tax regulations. However, these regulations are subject to change over time, and the determination of corporate income tax liabilities depends on the results of examinations conducted by competent tax authorities.

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

4.23. Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or have significant influence over the other party in making financial and operating policy decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties can be organizations or individuals, including close family members of individuals considered related.

Information for related parties is presented in Note 37.

5. CASH

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	4,546,993,849	1,169,361,818
Demand on Deposits	8,105,910,556	27,799,409,792
- Military Commercial Joint Stock Bank - Hoan Kiem Branch	*37,058,690*	*20,041,084,474*
- INDOVINA Limited Liability Bank - Phu My Hung Branch	*2,082,345,616*	*598,552,393*
- Asia Commercial Bank - Phan Dinh Phung Branch	*3,620,324,406*	*1,654,273,076*
- Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	*1,913,422,115*	*2,473,982,694*
- Other banks	*452,759,729*	*3,031,391,115*
Total	**12,652,904,405**	**28,968,771,610**

6. SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
ACC Binh Duong Investment and Construction Joint Stock Company	66,497,046,950	-	19,418,176,198	-
Becamex Investment and Industrial Development Group - JSC	12,966,412,894	-	13,045,191,058	-
Others	707,264,978	(621,041,982)	4,050,462,384	(621,041,982)
Total	**80,170,724,822**	**(621,041,982)**	**36,513,829,640**	**(621,041,982)**
In which: Trade receivables from related parties (Details stated in Note 37)	*66,497,046,950*	-	*19,418,176,198*	-

7. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
ACC Binh Duong Investment and Construction	9,295,018,863	-	9,698,591,444	-
Advances to other suppliers	450,190,701	-	153,416,879	-
Total	**9,745,209,564**	**-**	**9,852,008,323**	**-**
In which: Advance to related parties (Details stated in Note 37)	*9,295,018,863*	-	*9,698,591,444*	-

8. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Short-term	**19,841,203,393**	-	**11,789,264,870**	-
Employee Advances (1)	6,248,478,000	-	-	-
Deposit for land lease of lot A26-E at Becamex Binh Phuoc Industrial Park (2)	9,452,806,910	-	7,047,767,654	-
VAT corresponding to the principal of finance lease liabilities	2,877,085,143	-	3,636,593,769	-
Other receivables	1,262,833,340	-	1,104,903,447	-
Long-term	**14,401,594,686**	-	**14,158,044,539**	-
Environmental rehabilitation deposit	4,348,484,686	-	4,108,234,539	-
Deposit	10,053,110,000	-	10,049,810,000	-
Total	**34,242,798,079**	-	**25,947,309,409**	-

(1) Advances to employees to serve the Company's business operations for the investment and procurement of a stone crushing line, as well as general administrative advances.

(2) The deposit under the Memorandum of Understanding No. 05/2023/HĐNT dated 19/12/2023 and Appendix No. 01/PLHDNT dated 21 November 2025 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing lot A26-E with an area of 93,339.7 m² at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Dong Nai Province.

9. BAD DEBTS AND ALLOWANCE FOR DOUBTFUL DEBTS

	30/06/2026				01/01/2026			
	Overdue time	Historical cost	Recoverable amount	Allowance	Overdue time	Historical cost	Recoverable amount	Allowance
	Year	VND	VND	VND	Year	VND	VND	VND
Trade accounts receivable								
Binh Duong Traffic and Irrigation Construction Joint Stock Company	> 3 year	230,153,496	-	(230,153,496)	> 3 year	230,153,496	-	(230,153,496)
Anh Tuan Bridge Road and Construction Co., Ltd	> 3 year	380,186,540	-	(380,186,540)	> 3 year	380,186,540	-	(380,186,540)
Dai Khoa Construction One Member Co., Ltd	> 3 year	10,701,946	-	(10,701,946)	> 3 year	10,701,946	-	(10,701,946)
Total		**621,041,982**	-	**(621,041,982)**		**621,041,982**	-	**(621,041,982)**

10. INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
Raw materials	602,250,422	-	577,730,421	-
Tools and supplies	315,722,647	-	347,308,499	-
Work in process (1)	67,785,952,523	-	67,364,500,000	-
Finished goods	9,341,561,982	-	12,869,841,148	-
Merchandises	69,170,986,228	-	71,408,610,791	-
- Real Estate Inventories (2)	*64,360,000,000*	-	*64,360,000,000*	-
- Others	*4,810,986,228*	-	*7,048,610,791*	-
Total	**147,216,473,802**	**-**	**152,567,990,859**	**-**

(1) The details of work in process as follows:

	30/06/2026	01/01/2026
	VND	VND
Cost of unfinished stone production	363,454,768	-
Tan Dinh Real Estate Project (*)	67,364,500,000	67,364,500,000
Other construction projects	57,997,755	-
Total	**67,785,952,523**	**67,364,500,000**

(*) It represents the value of land use rights for certain plots of land acquired by the Company since 2021 in Hoa Loi Ward, Ho Chi Minh City intended for real estate development projects in future. The land use rights for these plots are mortgaged for bank loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch.

(2) Real Estate Inventory

Real estate inventories includes plots of land in Thoi Hoa Ward, Ho Chi Minh City are ready for sale. The land use rights for these plots are mortgaged for bank loans at Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch.

As at 30 June 2026, the Board of Management 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. DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term	1,931,611,631	2,961,846,195
Tools and supplies	669,483,094	1,324,034,748
Repairing fixed assets	358,017,497	649,529,168
Insurance costs	761,154,413	936,544,946
Others	142,956,627	51,737,333
Long-term	**42,230,001,758**	**37,467,340,914**
Tools and supplies	2,822,782,742	2,240,296,536
Repairing fixed assets	157,128,340	332,468,338
Mineral exploitation license fee	35,872,070,151	31,717,707,241
Others	3,378,020,525	3,176,868,799
Total	**88,323,226,778**	**80,858,374,218**

12. FINANCIAL LEASE ASSETS

	Machinery and Equipments	Total
	VND	VND
COST		
As at 01/01/2026	**102,674,465,748**	**102,674,465,748**
As at 30/06/2026	**102,674,465,748**	**102,674,465,748**
ACCUMULATED DEPRECIATION		
As at 01/01/2026	**13,204,109,454**	**13,204,109,454**
Depreciation	4,324,675,842	4,324,675,842
As at 30/06/2026	**17,528,785,296**	**17,528,785,296**
NET BOOK VALUE		
As at 01/01/2026	**89,470,356,294**	**89,470,356,294**
As at 30/06/2026	**85,145,680,452**	**85,145,680,452**

13. INVESTMENT PROPERTIES

	01/01/2026	Increase during the period	Decrease during the period	30/06/2026
	VND	VND	VND	VND
Cost	**8,668,420,969**	-	-	**8,668,420,969**
- Buildings	8,668,420,969	-	-	8,668,420,969
Impairment loss	-	-	-	-
Net book value	**8,668,420,969**	-	-	**8,668,420,969**
- Buildings	8,668,420,969	-	-	8,668,420,969

14. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	**4,739,399,055**	**136,641,649,906**	**14,280,986,551**	**238,015,000**	**155,900,050,512**
Purchasing	-	44,444,444	-	-	44,444,444
As at 30/06/2026	**4,739,399,055**	**136,686,094,350**	**14,280,986,551**	**238,015,000**	**155,944,494,956**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**4,739,399,055**	**53,624,453,110**	**8,601,865,990**	**229,622,510**	**67,195,340,665**
Depreciation	-	5,731,641,373	657,018,234	8,392,490	6,397,052,097
As at 30/06/2026	**4,739,399,055**	**59,356,094,483**	**9,258,884,224**	**238,015,000**	**73,592,392,762**
NET BOOK VALUE					
As at 01/01/2026	**-**	**83,017,196,796**	**5,679,120,561**	**8,392,490**	**88,704,709,847**
As at 30/06/2026	**-**	**77,329,999,867**	**5,022,102,327**	**-**	**82,352,102,194**
Cost of tangible fixed assets fully depriciated but still in use	*4,739,399,055*	*2,787,863,636*	*3,578,420,049*	*238,015,000*	*11,343,697,740*
Cost of tangible fixed assets fully depriciated not in use	*-*	*18,851,544,775*	*582,000,000*	*-*	*19,433,544,775*
Residual value of tangible fixed assets mortgaged for bank loans	*-*	*38,177,766,470*	*-*	*-*	*38,177,766,470*

List of existing tangible fixed assets whose book value represents 10% or more of the total value of tangible fixed assets:

Tangible Fixed Assets	Cost	Net book value as at 30/06/2026	Net book value as at 01/01/2026
	VND	VND	VND
Stone_crusher 10-08/2021	20,800,054,455	12,302,293,347	13,169,045,835
Stone crusher 11-09/2022	24,243,459,938	17,004,093,415	18,014,237,581
Stone crusher 18-10/2025	32,256,639,000	29,583,037,646	30,927,064,274

15. CONSTRUCTION IN PRORESS

This represents the cost of upgrading and renovating three investment properties located in the UNI-TOWN Commercial Area, Binh Duong Industrial, Service and Urban Complex, Binh Duong Ward, Ho Chi Minh City.

16. LONG - TERM FINANCIAL INVESTMENTS

16.1. Investments in subsidiaries, associates and joint ventures

	30/06/2026			30/06/2026		
	Historical cost	Recoverable amount	Allowance	Historical cost	Recoverable amount	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**533,280,000,000**	**533,280,000,000**	**-**	**533,280,000,000**	**533,280,000,000**	**-**
Nguyen Viet Construction Investment and Trading Joint Stock Company	533,280,000,000	533,280,000,000	-	533,280,000,000	533,280,000,000	-
Investments in associates	**398,000,000,000**	**398,000,000,000**	**-**	**398,000,000,000**	**398,000,000,000**	**-**
Pho Đa Son Investment and Construction Joint Stock Company	224,000,000,000	224,000,000,000	-	224,000,000,000	224,000,000,000	-
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	174,000,000,000	174,000,000,000	-	174,000,000,000	174,000,000,000	-
Total	**931,280,000,000**	**931,280,000,000**	**-**	**931,280,000,000**	**931,280,000,000**	**-**

Detailed information on investments in subsidiaries and associates as at the accounting period-end is as follows:

Entity's name	Number of shares held	Ownership interest	Voting right	Effective interest	Charter capital
		%	%	%	VND
Nguyen Viet Construction Investment and Trading Joint Stock Company (1)	34,144,000	88	88	88	388,000,000,000
Pho Đa Son Investment and Construction Joint Stock Company (2)	22,400,000	28	28	28	800,000,000,000
Nguyen Viet Real Estate Trading and Construction Joint Stock Company (3)	17,400,000	29	29	29	600,000,000,000

(1) Nguyen Viet Construction Investment and Trading Joint Stock Company ("Nguyen Viet Investment Company") operates in the field of real estate investment and trading. Nguyen Viet Investment Company is the developer of the Me Linh New Residential Area Project with an area of 53,197.2 m² located at Land Parcel No. 1040, Map Sheet No. 30, address: Do Thuong Village, Tien Phong Commune, Me Linh District, Hanoi City. The Me Linh New Residential Area

Project will offer products including adjacent townhouses, adjacent shophouses, commercial center floor areas, commercial apartments, and social housing. The initial estimated total investment, approved under Decision No. 1133/QD-UBND dated 13 March 2026 by the Hanoi People's Committee regarding the housing development plan for Hanoi City for the 2026–2030 period, was VND 1,802 billion. On 15 June 2026, the General Meeting of Shareholders of Nguyen Viet Investment Company issued a Resolution approving the investment policy for the Me Linh New Residential Area Construction Investment Project with an adjusted total investment of VND 7,764 billion. Currently, Nguyen Viet Investment Company is carrying out the necessary legal procedures to submit the project for investment approval to competent State authorities. The Board of Management evaluates and believes in the potential of the project to bring future economic benefits to the Company, and accordingly, no impairment loss has arisen from the investment in this company.

(2) 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 a capital contribution to Pho Da Son Company together with other investors to execute real estate projects in Ho Chi Minh City. Currently, Pho Da Son Company is in the process of carrying out the necessary legal procedures to submit to competent State agencies for approval of the real estate project of which it is the developer. The Board of Management evaluates and believes in the potential of the projects to bring future economic benefits to the Company, and accordingly, no impairment loss has arisen from the investment in this company.

(3) Nguyen Viet Real Estate Business and Construction Joint Stock Company ("Nguyen Viet Real Estate Company") operates in the fields of real estate investment and trading, civil and industrial construction, technical infrastructure, and building material trading. The Company made a capital contribution to Nguyen Viet Real Estate Company together with other investors to execute real estate projects in Ho Chi Minh City. According to the unreviewed financial statements for the period from 01 January 2026 to 30 June 2026, Nguyen Viet Real Estate Company was profitable; therefore, the Board of Management evaluates and believes that no impairment loss has arisen from the investment in this company.

16.2. Investments in other entities

	30/06/2026				30/06/2026			
	Number of shares	Historical cost	Fair value	Allowance	Number of shares	Historical cost	Fair value	Allowance
		VND	VND	VND		VND	VND	VND
Binh Duong Investment and Trade Joint Stock Company	610,000	378,200,000,000	(*)	-	610,000	378,200,000,000	(*)	-
Total	**610,000**	**378,200,000,000**		**-**	**610,000**	**378,200,000,000**		**-**

Binh Duong Trading and Investment Joint Stock Company operates in the field of real estate trading. As Binh Duong Trading and Investment Joint Stock Company consistently generates annual profits, the Board of Management evaluates and believes that no impairment loss has arisen from the investment in this company.

(*) As at the date of these interim financial statements, the Company has not determined fair values of these financial instruments for disclosure in the interim financial statements because information about their market prices is not available and/or the Vietnamese Accounting Standards or the Vietnamese Accounting System do not provide specific guidance on determination of fair value. The fair value of these financial instruments may differ from their carrying amounts.

17. SHORT-TERM TRADE ACCOUNTS PAYABLE

	30/06/2026	01/01/2026
	VND	VND
Nguyen Viet Business Real Estate and Construction Joint Stock Company	5,928,158,080	4,807,916,190
Binh Nguyen Construction and Trading Company Limited	7,435,605,517	3,677,838,157
Tam Thai Hoa Trading and Service Company Limited	1,477,498,975	3,237,214,455
Duc Trong Trading and Service Company Limited	4,914,022,439	-
Others	20,455,801,788	19,779,961,169
Total	**40,211,086,799**	**31,502,929,971**
In which: Trade payables to related parties (Details stated in Note 37)	*5,928,158,080*	*6,214,365,630*

18. SHORT-TERM ADVANCE FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	39,904,217,464	40,545,508,923
An Binh Granite Joint Stock Company	23,392,587,387	14,451,907,809
Others	5,373,648,271	5,508,792,038
Total	**68,670,453,122**	**60,506,208,770**
In which: Advance from related parties (Details stated in Note 37)	-	*14,451,907,809*

19. DIVIDENDS AND PROFIT PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Dividends payable from the 2025 profit distribution	83,999,982,400	
Dividends payable from previous year to non-custodial shareholders who have not yet received their dividends	36,815,000	36,815,000
Total	**84,036,797,400**	**36,815,000**

20. ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued interest expense	437,017,582	484,561,311
Others	1,106,355,057	1,834,868,001
Total	**1,543,372,639**	**2,319,429,312**

21. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Trade union funds	11,577,946	-
Remuneration of the Board of Directors, Supervisory Board and Secretariat	713,121,023	242,715,417
Others	526,328,123	490,030,246
Total	**1,251,027,092**	**732,745,663**

22. TAXES AND OTHER RECEIVABLE FROM/PAYABLES TO THE STATE

	01/01/2026	Payable amount	Paid amount	30/06/2026
	VND	VND	VND	VND
Taxes and amounts payable to State Budget				
Value added tax	2,577,069,114	11,593,917,876	10,619,971,663	3,551,015,327
Corporate income tax	10,662,315,025	12,153,665,104	13,458,265,264	9,357,714,865
Personal income tax	12,414,097	46,770,731	40,329,869	18,854,959
Resource Tax	3,253,320,878	11,926,490,217	11,107,271,874	4,072,539,221
Property Tax, Land Lease Fees	-	652,210,359	652,210,359	-
Environmental Protection Fee	756,445,609	6,662,399,059	6,582,592,741	836,251,927
Fees, charge and others	-	1,764,273,642	1,764,273,642	-
Total	**17,261,564,723**	**44,799,726,988**	**44,224,915,412**	**17,836,376,299**
Taxes and receivables from State Budget				
Property Tax, Land Lease Fees	231,214,162	-	-	231,214,162
Total	**231,214,162**	**-**	**-**	**231,214,162**

23. LONG-TERM PROVISIONS

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Provision for environmental 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**

24. LOANS AND FINANCE LEASE LIABILITIES

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Short-term	**330,577,584,285**	**280,379,099,427**	**297,811,942,701**	**313,144,741,011**
Short-term loans (24.1)	304,144,851,281	269,213,732,925	284,588,576,199	288,770,008,007
Long-term loans due (24.2)	5,926,000,000	912,000,000	2,970,000,000	3,868,000,000
Financial lease liabilities due (24.3)	20,506,733,004	10,253,366,502	10,253,366,502	20,506,733,004
Long-term	**30,695,282,736**	-	**11,165,366,502**	**19,529,916,234**
Long-term loans (24.2)	2,108,000,000	-	912,000,000	1,196,000,000
Financial lease liabilities (24.3)	28,587,282,736	-	10,253,366,502	18,333,916,234
Total	**361,272,867,021**	**280,379,099,427**	**308,977,309,203**	**332,674,657,245**

24.1. Short-term loans

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	105,630,629,282	93,475,399,639	92,996,458,497	106,109,570,424
Vietnam Joint Stock Commercial Bank for Industry and Trade (2)	22,117,679,675	7,004,073,251	16,063,587,352	13,058,165,574
Indovina Bank Limited (3)	92,023,183,807	84,464,311,939	91,555,171,833	84,932,323,913
Asia Commercial Joint Stock Bank (4)	84,373,358,517	84,269,948,096	83,973,358,517	84,669,948,096
Total	**304,144,851,281**	**269,213,732,925**	**284,588,576,199**	**288,770,008,007**

Detailed information on short-term loans as at 30/6/2026:

	Bank	Contract Number	Credit Limit (billion VND)	Purpose	Loan Term	Collateral Assets
(1)	Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	01/2026/2615346/HĐTD dated 29/06/2026	120	Supplement working capital for production and business activities	Loan term according to specific contract	The collateral consists of land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City, which the Company acquired through a transfer from an individual; land use rights for plots of land owned by Binh Duong Investment and Trade Joint Stock Company and related parties in Thoi Hoa Ward, Ho Chi Minh City
(2)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	Contract no 3017417301/2025-HĐCVHM/NHCT680-AHP dated 15/10/2025	53	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	- Land use rights over land plots located in Hoa Loi Ward, Ho Chi Minh City owned by related paties - Machinery and equipment, including 02 stone crushing lines, along with certain crawler excavators, wheel loaders, and concrete pavers
(3)	INDOVINA Limited Liability Bank - Phu My Hung Branch	Contract No. 096/0424/6392576 dated April 26, 2024 and amendment contract No. 096-BS2/0525/CLr/6392576 dated May 26, 2025	100	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	Land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City owned by a third party
(4)	Asia Commercial Bank - Phan Dinh Phung Branch	PDP.DN.5122.040626 dated 15/06/2026	84.7	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 10 months	Land use rights for plots of land in Chanh Hiep Ward and Thoi Hoa Ward, Ho Chi Minh City, owned by third-party individuals and related parties.

24.2. Long-term loans

	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
Long-term loans due	**5,926,000,000**	**912,000,000**	**2,970,000,000**	**3,868,000,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade	5,926,000,000	912,000,000	2,970,000,000	3,868,000,000
Long-term loans	**2,108,000,000**	-	**912,000,000**	**1,196,000,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade	2,108,000,000	-	912,000,000	1,196,000,000
Total	**8,034,000,000**	**912,000,000**	**3,882,000,000**	**5,064,000,000**

Detailed information on long-term loan as at 30/6/2026:

Bank	Contract Number	Balance as at 30/06/2026	Classify as due debt	Purpose	Loan Term	Collateral Assets
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	04.3017417301/2022-HĐCVCT/NHCT680-AHP dated 28/12/2022	2,044,000,000	2,044,000,000	Purchase of machinery and equipment	48 months	Kobelco SK320HD-2 crawler excavator, Kobelco SK480LCD-6S crawler excavator, No. 10 stone crusher line with a capacity of 400 tons/hour
	01.3017417301/2023-HĐCVDADT/NHCT680-AHP dated 27/02/2023	3,020,000,000	1,824,000,000	Purchase of machinery and equipment	60 months	E485LCH crawler excavator, No. 11 stone crusher line with a capacity of 400 tons/hour
Total		**5,064,000,000**	**3,868,000,000**			

Repayment schedule of long-term loan

	30/06/2026	01/01/2026
	VND	VND
Within 1 year	3,868,000,000	5,926,000,000
More than 1 year to 5 years	1,196,000,000	2,108,000,000
Total	**5,064,000,000**	**8,034,000,000**

24.3. Finance lease liabilities

	01/01/2026 VND	Increase VND	Decrease VND	30/06/2026 VND
Financial lease liabilities due	**20,506,733,004**	**10,253,366,502**	**10,253,366,502**	**20,506,733,004**
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	11,837,000,004	5,918,500,002	5,918,500,002	11,837,000,004
Vietnam International Leasing Company Limited (2)	8,669,733,000	4,334,866,500	4,334,866,500	8,669,733,000
Long - term financial lease liabilities	**28,587,282,736**	**-**	**10,253,366,502**	**18,333,916,234**
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	13,415,249,990	-	5,918,500,002	7,496,749,988
Vietnam International Leasing Company Limited (2)	15,172,032,746	-	4,334,866,500	10,837,166,246
Total	**49,094,015,740**	**10,253,366,502**	**20,506,733,004**	**38,840,649,238**

Detailed information on Finance lease liabilites

	Unit	Contract number	Balance as at 30/06/2026	Classify as due debt	Rate	Purpose	Term
(1)	Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch	102/2023/CN.MN-CTTC dated 19/09/2023	7,233,750,000	5,787,000,000	12.5%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
		30/2024/CN.MN-CTTC dated 04/06/2024	12,099,999,992	6,050,000,004	12.5%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
(2)	Vietnam International Financial Leasing Company Limited	2025-00084-000 dated 27/03/2025	19,506,899,246	8,669,733,000	7.3%	Leasing a stone crushing line with a capacity of 400 tons per hour	42 months
	Total		**38,840,649,238**	**20,506,733,004**			

Finance lease liabilities paid during the period

Term	Current period			Prior period		
	Total financial lease payments	Interest payment	Pricipal payment	Total financial lease payments	Interest payment	Pricipal payment
	VND	VND	VND	VND	VND	VND
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch						
Within 1 year	7,104,095,104	1,185,595,102	5,918,500,002	7,617,233,177	1,698,733,175	5,918,500,002
From 1 year to 5 years	-	-	-	-	-	-
More than 5 years	-	-	-	-	-	-
Vietnam International Financial Leasing Company Limited						
Within 1 year	5,097,352,497	762,485,997	4,334,866,500	2,605,432,912	437,999,662	2,167,433,250
From 1 year to 5 years	-	-	-	-	-	-
More than 5 years	-	-	-	-	-	-
Total	**12,201,447,601**	**1,948,081,099**	**10,253,366,502**	**10,222,666,089**	**2,136,732,837**	**8,085,933,252**

Repayment schedule of Finance lease liabilities

	30/06/2026	01/01/2026
	VND	VND
Within 1 year	20,506,733,004	20,506,733,004
More than 1 year to 5 years	18,333,916,234	28,587,282,736
Total	**38,840,649,238**	**49,094,015,740**

25. OWNERS' EQUITY

Table of Changes in Equity

	Owners' equity	Share premium	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND	VND
As at 01/01/2025	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**154,402,052,493**	**1,215,957,576,587**
Profit for the year	-	-	-	94,081,121,133	94,081,121,133
Distribution for Bonus and Welfare Fund	-	-	-	(485,430,835)	(485,430,835)
Distribution for Remuneration of the Board of Directors and Supervisory Board	-	-	-	(242,715,417)	(242,715,417)
As at 01/01/2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**247,755,027,374**	**1,309,310,551,468**
Profit for the period	-	-	-	44,234,959,724	44,234,959,724
Dividend distribution (*)	-	-	-	(83,999,982,400)	(83,999,982,400)
Distribution for Bonus and Welfare Fund (*)	-	-	-	(940,811,211)	(940,811,211)
Distribution for Remuneration of the Board of Directors and Supervisory Board (*)	-	-	-	(470,405,606)	(470,405,606)
As at 30/06/2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**206,578,787,881**	**1,266,134,311,975**

(*) The Company distributed its 2025 profit in accordance with Resolution No. 01/2026/NQ-DHDCD dated 29 April 2026 of the 2026 Annual General Meeting of Shareholders, as follows: dividend payout at the rate of 8% of charter capital, equivalent to VND 83,999,982,400; allocation to the bonus and welfare fund of VND 940,811,211; and remuneration for the Board of Directors, Supervisory Board, and Secretariat of VND 470,405,606.

Details of Shareholders of the Company

	30/06/2026			01/01/2026		
	Number of Shares	Value (VND)	Proportion	Number of Shares	Value (VND)	Proportion
Ms Nguyen Thi Kim Thanh	25,437,707	254,377,070,000	24.23%	25,437,707	254,377,070,000	24.23%
Mr Pham Quynh Thai Bao	25,744,000	257,440,000,000	24.52%	-	-	-
Ms Pham Thi Khanh An	21,815,730	218,157,300,000	20.78%	-	-	-
Mr 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 Stock Company	4,479,600	44,796,000,000	4.27%	4,479,600	44,796,000,000	4.27%
Mr Nguyen Hai Dang	88,700	887,000,000	0.08%	13,316,200	133,162,000,000	12.68%
Mr Nguyen Cong Han	102,600	1,026,000,000	0.10%	11,020,250	110,202,500,000	10.50%
Mr Dao Quang Linh	27,400	274,000,000	0.03%	5,251,400	52,514,000,000	5.00%
Others	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%**

Capital transactions with owners and distribution of dividends

	Current period	Prior period
	VND	VND
Owner's equity		
- Opening balance	247,755,027,374	154,402,052,493
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	247,755,027,374	154,402,052,493
Declared dividend, earning	**83,999,982,400**	**-**

Shares

	30/06/2026	01/01/2026
Authorised shares	**104,999,978**	**104,999,978**
Issued shares	**104,999,978**	**104,999,978**
- Common shares	*104,999,978*	*104,999,978*
Repurchased shares (Treasury shares)	-	-
Outstanding shares	**104,999,978**	**104,999,978**
- Common shares	*104,999,978*	*104,999,978*

Par value of an outstanding share 10,000 VND/share

26. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

Operating lease assets

The Company leases a land parcel with an area of 565,311.8 m² located at land lot No. 350 and 351, map sheet No. 71, An Binh Commune, Phu Giao District, Binh Duong Province (currently Phu Giao Commune, Ho Chi Minh City) under Land Lease Contract No. 2760/HD.TD dated 14 September 2011 signed with the Department of Natural Resources and Environment of Binh Duong Province, together with its amendments and supplements. The lease term is valid until 21 June 2035.

The annual land rental payable is subject to notices issued by the Binh Duong Tax Department (currently the Ho Chi Minh City Tax Department). Land rental rates are subject to adjustment whenever the State decides to revise the land price framework in the city.

The total future minimum lease payments under non-cancellable operating leases over the lease term, estimated based on the current rental unit price, are as follows:

	30/06/2026	01/01/2026
	VND	VND
Within 1 year	1,249,347,918	1,249,347,918
More than 1 year to 5 years	4,997,391,672	4,997,391,672
More than 5 years	4,997,391,672	5,622,065,631
Total	**11,244,131,262**	**11,868,805,221**

Company's assets pledged or mortgaged

Details of mortgaged assets comprising land use rights certificates for land lots owned by the Company as at 30 June 2026 are as follows:

Land plot	Location	Area (m²)	Mortgagee	Mortgage term
Land plot No. 4609, map sheet No. 42	Ap 2 MP3 Resettlement Area, Thoi Hoa Ward, Ben Cat, Binh Duong (now Thoi Hoa Ward, Ho Chi Minh City)	150	Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	Until the Company fully discharges its obligations to the Bank and the parties involved release the collateral
Land plot No. 4610, map sheet No. 42		150		
Land plot No. 4611, map sheet No. 42		150		
Land plot No. 4612, map sheet No. 42		150		

Details of fixed assets mortgaged as collateral as at 30 June 2026:

Assets	Historical cost	Net book value	Mortgagee	Mortgage term
	VND	VND		
HITACHI ZAXIS 460LCH crawler excavator (An Lim)	1,909,090,909	676,136,341	Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	Until the Company fully discharges its obligations to the Bank and the parties involved release the collateral
VOGELE S1800-2 asphalt paver (Nguyen Viet)	5,000,000,000	1,803,819,462		
KOMATSU PW130-7K wheeled excavator (Hong Gia)	1,077,227,273	409,389,826		
KOBELCO SK320-6 crawler excavator (Viet Nhat)	3,000,000,000	1,140,120,968		
Stone crusher 10-08/2021	20,800,054,455	12,302,293,347		
KOBELCO SK480LCD-6S crawler excavator (Ha Noi Construction)	3,454,545,455	1,358,137,858		
KOBELCO SK320HD-2 crawler excavator (Ha Noi Construction)	2,818,181,818	1,108,901,492		
KOMATSU WA500 wheeled wheel loader (ABG)	1,454,545,455	579,797,989		
Máy đào bánh xích HITACHI EX355 (ABG)	1,454,545,455	579,797,989		
New Holland E485LCH crawler excavator (Ha Noi Construction)	2,222,222,222	1,215,277,784		
Stone crusher 11-09/2022	24,243,459,938	17,004,093,415		
Total	**67,433,872,980**	**38,177,766,471**		

27. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period	Prior period
	VND	VND
Revenue from finished products and goods	429,096,018,157	297,771,944,559
Revenue from construction contract	150,288,353	19,102,743,807
Total	**429,246,306,510**	**316,874,688,366**
In which: Revenue from related parties (Details stated in Note 37)	*324,147,352,170*	*199,663,327,789*

28. COST OF SALES

	Current period	Prior period
	VND	VND
Cost of finished products and goods sold	344,952,915,404	233,835,088,450
Cost of construction contract	147,282,657	17,545,260,163
Total	**345,100,198,061**	**251,380,348,613**

29. FINANCIAL INCOME

	Current period	Prior period
	VND	VND
Interest on bank	7,183,290	18,397,877
Interest from loan agreements	-	5,081,147,000
Total	**7,183,290**	**5,099,544,877**

30. FINANCIAL EXPENSES

	Current period	Prior period
	VND	VND
Interest expense	13,723,583,970	12,873,195,403
Total	**13,723,583,970**	**12,873,195,403**

31. SELLING EXPENSES

	Current period	Prior period
	VND	VND
Transportation expense	4,195,513,763	6,150,406,125
Other expenses	82,742,404	82,444,400
Total	**4,278,256,167**	**6,232,850,525**

32. ADMINISTRATIVE EXPENSES

	Current period	Prior period
	VND	VND
Staff expenses	4,888,220,439	4,104,073,999
Depreciation expense	206,729,870	190,662,384
Outsourced expense	1,340,707,733	1,816,353,893
Other expenses	1,563,456,063	461,052,201
Total	**7,999,114,105**	**6,572,142,477**

33. OTHER INCOME

	Current period	Prior period
	VND	VND
Penalty for breach of contract	-	350,000,000
Collecting electricity bills from households	381,780,449	290,659,240
Others	568,390	112,932
Total	**382,348,839**	**640,772,172**

34. OTHER EXPENSES

	Current period	Prior period
	VND	VND
Electricity bills paid on behalf of households	381,780,449	290,659,240
Late payment penalties for taxes	1,764,273,642	-
Others	7,417	35,992
Total	**2,146,061,508**	**290,695,232**

35. PRODUCTION AND BUSINESS COST BY NATURE

	Current period VND	Prior period VND
Material and consumables cost	18,303,785,764	17,333,198,261
Labor cost	9,994,156,636	8,890,892,923
Depreciation	10,721,727,939	9,267,635,871
Outsourced expense	34,503,012,363	37,607,155,490
Other expenses	19,465,353,259	19,752,878,043
Total	**92,988,035,961**	**92,851,760,588**

36. CURRENT CORPORATE INCOME TAX

	Current period VND	Prior period VND
Accounting Profit before CIT	**56,388,624,828**	**45,265,773,165**
Adjustment for taxable income		
- Add: Undeductible expense	4,379,700,692	6,121,502
Taxable income	**60,768,325,520**	**45,271,894,667**
Tax rate	20%	20%
Total current corporate income tax expenses	**12,153,665,104**	**9,054,378,933**

37. RELATED PARTIES INFORMATION

List of related parties:

Related parties	Relationship
Nguyen Viet Construction Investment and Trading Joint Stock Company	Subsidiary company
Pho Đa Son Investment and Construction Joint Stock Company	Associated Company
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associated Company
ACC Binh Duong Investment and Construction Joint Stock Company	The Chairman of the Company is the Chairman of the Board of Directors of this Company
An Binh Granite Joint Stock Company (No longer a related party as at 29 April 2026)	The member of Board of Director of the Company is Deputy General Director of this Company
My Phuoc Hospital Joint Stock Company	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 owns 24.23% of charter capital
Mr Pham Quynh Thai Bao	Major shareholder owns 24.52% of charter capital
Ms Pham Thi Khanh An	Major shareholder owns 20.78% of charter capital

Transactions with related parties

	Current period VND	Prior period VND
Sales Revenue	**324,147,352,170**	**199,663,327,789**
An Binh Granite Joint Stock Company	311,891,927	10,248,796,378
ACC Binh Duong Investment and Construction Joint Stock Company	323,835,460,243	189,414,531,411
Purchases	**259,532,027,679**	**155,990,542,101**
ACC Binh Duong Investment and Construction Joint Stock Company	7,659,375,179	15,837,865,101
An Binh Granite Joint Stock Company	1,408,240,000	1,841,056,000
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	250,464,412,500	138,311,621,000
Purchase of machinery and equipment	-	**9,710,000,000**
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	-	9,710,000,000
Collect electricity bills	**145,886,340**	**106,548,300**
An Binh Granite Joint Stock Company	145,886,340	106,548,300

Balances with related parties

	30/06/2026 VND	01/01/2026 VND
Short-term trade receivables		
ACC Binh Duong Investment and Construction Joint Stock	66,497,046,950	19,418,176,198
Short-term advances to suppliers		
ACC Binh Duong Investment and Construction Joint Stock	9,295,018,863	9,698,591,444
Short-term trade payables		
An Binh Granite Joint Stock Company	No longer a related party	1,406,449,440
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	5,928,158,080	4,807,916,190
My Phuoc Hospital Joint Stock Company	-	38,384,000
Short-term advance from customers		
An Binh Granite Joint Stock Company	No longer a related party	14,451,907,809

Total income of the Board of Directors and the Board of Management

Name	Position	Current period VND	Prior period VND
Mr Ngo Anh Quan	Chairman	-	-
Mr Pham Huy Hau	Member, General Director	30,000,000	-
Mr Nguyen Bao Long	Member (dismissed on 29 April 2026), General Director (dismissed)	-	251,331,667
Mr. Nguyen Minh Chi	Member (appointed on 29 April 2026), Deputy General Director	269,615,286	78,402,871
Ms Nguyen Thi Thuy Van	Independent Member	80,000,000	80,000,000
Ms Nguyen Thi Loan	Independent Member	-	-
Total		**379,615,286**	**409,734,538**

Remuneration of the Supervisory Board paid during the period:

Remuneration for the Board of Directors, Supervisory Board and the Secretary Team is allocated from distributed profit after tax approved by the Annual General Meeting of Shareholders. During the period, the Company has no plan to pay remuneration to the Board of Directors, the Supervisory Board, and the Secretariat.

38. SUBSEQUENT EVENTS

The Board of Management confirms that, in its opinion, in all material affect, no significant events occurring after the end of the accounting period affecting the financial position and operations of the Company that requires adjustments or disclosures on the financial statements for period from 01/01/2026 to 30/06/2026.

39. OTHER INFORMATION

On 15 June 2026, the Board of Directors of the Company approved Resolution No. 08/2026/NQ-HDQT regarding the execution and implementation of a Joint Venture Agreement among three companies: EASTERNS AHP Minerals Joint Stock Company, Nguyen Viet Construction Investment and Trading Joint Stock Company, and Binh Duong Investment and Trading Joint Stock Company. The purpose of this agreement is to prepare the application for in-principle investment approval and the designation of the project developer for the Me Linh New Residential Area Construction Investment Project located in Me Linh Ward, Ha Noi City. The project's construction scale comprises 05 mixed-use residential buildings (commercial, service, office, and residential apartments), 01 social housing building, as well as other technical and social infrastructure facilities. The estimated total investment for the Me Linh New Residential Area Project is VND 7,764 billion.

40. COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Position are the figures on the audited separate financial statements for the year ended 31/12/2025. The comparative figures in the Income Statement and the Cash Flow Statement are the figures for the period from 01/01/2025 to 30/06/2025 had been reviewed.

Certain opening balances in the Statement of Financial Position have been reclassified to ensure comparability with the corresponding closing balances, in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, providing guidance on the corporate accounting system. Details are as follows:

STATEMENT OF FINANCIAL POSITION	Codes	01/01/2026 before reclassification	Reclassification amount	01/01/2026 after reclassification
		VND	VND	VND
Dividends and profit payables	313	-	36,815,000	36,815,000
Other short-term payables	320	769,560,663	(36,815,000)	732,745,663

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi

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 consolicated 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

EASTERN AHP MINERALS JOINT STOCK COMPANY

INTERIM FINANCIAL STATEMENTS

Third Quarter for the fiscal year ending December 31, 2026

Ho Chi Minh City, October 2026

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INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Form No. B01 – DN
Currency: VND

ITEMS	Code	Note	September 30, 2026	January 01, 2026
A - CURRENT ASSETS	100		296,558,068,963	242,263,883,677
I. Cash and cash equivalents	110	5	24,760,519,140	28,968,771,610
1. Cash	111		24,760,519,140	28,968,771,610
II. Short-term receivables	130		115,939,422,609	57,534,060,851
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	9,852,008,323
3. Other short-term receivables	135	8	20,618,468,614	11,789,264,870
4. Provision for doubtful short-term receivables	136	11	(621,041,982)	(621,041,982)
III. Inventories	140		153,738,729,729	152,567,990,859
1. Inventories	141	10	153,738,729,729	152,567,990,859
IV. Other current assets	160		2,119,397,485	3,193,060,357
1. Short-term prepaid expenses	161	9	1,888,183,323	2,961,846,195
2. Taxes and other receivables from the State	163	18	231,214,162	231,214,162
B - NON-CURRENT ASSETS	200		1,550,331,734,363	1,547,948,872,563
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
- Cost	*222*		*135,220,004,779*	*155,900,050,512*
- Accumulated depreciation	*223*		*(73,433,334,581)*	*(67,195,340,665)*
2. Finance lease fixed assets	224	14	111,894,366,866	89,470,356,294
- 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	-
- Cost	*228*		*6,197,340,444*	*185,000,000*
- Accumulated amortisation	*229*		*(185,000,000)*	*(185,000,000)*
III. Investment property	240	16	-	8,668,420,969
- Cost	*241*		-	*8,668,420,969*
IV. Long-term work in progress	250		742,200,000	-
1. Construction in progress costs	252		742,200,000	-
V. Long-term financial investments	260		1,309,480,000,000	1,309,480,000,000
1. Investments in subsidiaries	261	12	533,280,000,000	533,280,000,000
2. Investments in joint ventures and associates	262	12	398,000,000,000	398,000,000,000
3. Equity investments in other entities	263	12	378,200,000,000	378,200,000,000
VI. Other long-term assets	270		41,258,316,169	37,467,340,914
1. Long-term prepaid expenses	271	9	41,258,316,169	37,467,340,914
TOTAL ASSETS	280		1,846,889,803,326	1,790,212,756,240

STATEMENT OF FINANCIAL POSITION (Continued)

As at September 30, 2026

Form No. B01 – DN
Currency: VND

ITEMS	Code	Note	September 30, 2026	January 01, 2026
C - LIABILITIES	300		463,340,025,035	480,902,204,772
I. Current liabilities	310		415,801,069,321	446,098,687,497
1. Short-term trade payables	311	17	26,854,770,729	31,502,929,971
2. Short-term advances from customers	312	20	70,311,589,145	60,506,208,770
3. Dividends and profit payable	313		36,815,000	36,815,000
4. Taxes and amounts payable to the State	314	18	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	21	896,102,605	2,319,429,312
7. Other short-term payables	320	22	1,265,733,065	732,745,663
8. Short-term loans and finance lease liabilities	321	19	297,650,197,367	330,577,584,285
9. Bonus and welfare fund	323		740,297,120	386,187,259
II. Long-term liabilities	**330**		**47,538,955,714**	**34,803,517,275**
1. Long-term loans and finance lease liabilities	339	19	43,310,596,101	30,695,282,736
2. Long-term provisions	343	23	4,228,359,613	4,108,234,539
D - OWNERS' EQUITY	400		1,383,549,778,291	1,309,310,551,468
1. Owners' contributed capital	411	24	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. Undistributed after-tax profit	420		321,994,254,197	247,755,027,374
- Undistributed profit accumulated to prior period-end	*420a*		*246,343,810,557*	*153,673,906,241*
- Undistributed profit for this period	*420b*		*75,650,443,640*	*94,081,121,133*
TOTAL RESOURCES	440		1,846,889,803,326	1,790,212,756,240

Approved, 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.

INTERIM STATEMENT OF INCOME

Accounting period from July 1, 2026 to September 30, 2026

Form No. B02 - DN
Currency: VND

ITEMS	Code	Note	Q3		Accumulated	
			This year	Prior year	This year	Prior year
1. **Revenue from sale of goods and rendering of services**	**01**	25	**109,004,622,363**	**207,484,810,126**	**538,250,928,873**	**524,359,498,492**
2. Deductions	02		-	-	-	-
3. **Net revenue from sale of goods and rendering of services**	**10**		109,004,622,363	207,484,810,126	538,250,928,873	524,359,498,492
4. Cost of goods sold	11	26	55,822,824,829	178,086,216,649	400,923,022,890	429,466,565,262
5. **Gross profit from sale of goods and rendering of services**	**20**		**53,181,797,534**	**29,398,593,477**	**137,327,905,983**	**94,892,933,230**
6. Gain/loss from sale/liquidation of investment property	21		-	-	-	-
7. Financial income	22	27	2,493,792	2,267,239,242	9,677,082	7,366,784,119
8. Financial expenses	23	28	6,586,092,879	6,446,622,442	20,309,676,849	19,319,817,845
In which: interest expense	24		6,586,092,879	6,446,622,442	20,309,676,849	19,319,817,845
9. Selling expenses	25	29	2,755,441,733	2,784,961,887	7,033,697,900	9,017,812,412
10. General and administration expenses	26	29	4,038,790,515	3,650,559,009	12,037,904,620	10,222,701,486
11. **Net operating profit**	**30**		**39,803,966,199**	**18,783,689,381**	**97,956,303,696**	**63,699,385,606**
12. Other income	31	30	33,334,672	526,399,014	415,683,511	1,167,171,186
13. Other expenses	32	31	294,714,064	227,111,482	2,440,775,572	517,806,714
14. **Other profit/(loss)**	**40**		**(261,379,392)**	**299,287,532**	**(2,025,092,061)**	**649,364,472**
15. **Total accounting profit before tax**	**50**		**39,542,586,807**	**19,082,976,913**	**95,931,211,635**	**64,348,750,078**
16. Current corporate income tax expense	51	33	8,127,102,891	3,816,607,652	20,280,767,995	12,870,986,585
17. Deferred corporate income tax expense	52		-	-	-	-
18. **Profit after corporate income tax**	**60**		**31,415,483,916**	**15,266,369,261**	**75,650,443,640**	**51,477,763,493**

19. **19. Basic earnings per share (VND)**	**70**	**34**	299	145	720	490
20. 20. Diluted earnings per share	71		-	-	-	-

Approved, 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.

INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

Accounting period from January 1, 2026 to September 30, 2026

Form No. B03 - DN

Currency: VND

ITEMS	Code	Accumulated This year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES		-	-
1. Profit before tax	**01**	**95,931,211,635**	**64,348,750,078**
2. Adjustments for:		-	-
- Depreciation of fixed assets and investment property	02	13,173,016,554	13,947,146,204
- Provisions	03	120,125,074	231,187,594
- Gains/losses from investing activities	05	(9,677,082)	(7,366,784,119)
- Interest expense	06	20,309,676,849	19,319,817,845
3. Operating profit before changes in working capital	**08**	**129,524,353,030**	**90,480,117,602**
- Increase/decrease in receivables	09	(34,950,386,045)	20,592,102,714
- Increase/decrease in inventories	10	(1,170,738,870)	(6,879,270,362)
- Increase/decrease in payables (excl. interest and CIT payable)	11	4,991,334,866	11,573,129,996
- Increase/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 cash paid for operating activities	17	(586,701,350)	(346,280,517)
Net cash flows from operating activities	**20**	**51,314,022,813**	**80,005,881,098**
II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
1. Purchases and construction of fixed assets and other long-term assets	21	(29,054,415,489)	(31,506,814,926)
2. Proceeds from disposal of fixed assets and other long-term assets	22	17,615,216,544	28,096,356,941
3. Loans made and purchase of debt instruments of other entities	23	-	(374,000,000,000)
4. Recovery of loans and proceeds from sale of debt instruments of other entities	24	-	439,540,000,000
5. Payments for equity investments in other entities	25	-	(174,000,000,000)
6. Interest, dividends and profits received	27	9,677,082	7,366,784,119
Net cash flows from investing activities	**30**	**(11,429,521,863)**	**(104,503,673,866)**
III. CASH FLOWS FROM FINANCING ACTIVITIES		-	-
1. Proceeds 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**	**(4,208,252,470)**	**(25,670,810,018)**
Cash and cash equivalents at beginning of period	**60**	**28,968,771,610**	**35,695,563,544**
Cash and cash equivalents at end of period	**70**	**24,760,519,140**	**10,024,753,526**

Approved, 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 Ownership structure

AHP Eastern Minerals Joint Stock Company (referred to as "the Company") is an enterprise equitised from the Mineral Exploitation Enterprise under the Industrial Investment and Development Company (now Industrial Investment and Development Corporation - JSC) pursuant to Decision No. 630/QD-UBND dated March 5, 2008 of the Binh Duong Provincial People's Committee. 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 Principal business lines and activities

- Mineral exploitation (except sand mining);
- Production of construction materials; goods transportation services;
- Trading of construction materials and minerals;
- Ground leveling
- Construction investment and business in ndustrial park, residential and urban infrastructure;
- Real estate business;
- Leasing of houses, apartments, workshops and offices;
- Workers' housing services
- Other mining support service activities.

1.4 Normal production and business cycle

The Company's normal production and business cycle is carried out within a period not exceeding 12 months.

1.5 Corporate 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 activity
Nguyen Viet Construction Investment and Trading JSC	Subsidiary	43C, Ngo Quyen Street, Cua Nam Ward, Ha Noi	Real estate business
Pho Da Son Construction and Investment JSC	Associate	Ap 2, Thoi Hoa Ward, Ho Chi Minh City	Real estate business
Nguyen Viet Real Estate Trading and Construction JSC	Associate	Khu pho 3A, Thoi Hoa Ward, Ho Chi Minh City	Real estate business

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

2. FISCAL YEAR AND ACCOUNTING CURRENCY

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

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM APPLIED

The interim separate financial statements are presented in Vietnam Dong (VND), prepared in accordance with accounting principles applicable under Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of interim financial statements.

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

The Company has applied the provisions of Circular 99 in preparing and presenting its financial statements for the accounting 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 financial statements

The separate financial statements are prepared on an accrual basis (except for information relating to cash flows), under the historical cost convention, and on a going concern basis.

The Company's financial statements have been translated into English from the Vietnamese versions published in Vietnam

4.2 Cash and cash equivalents

Cash comprises all funds held by the Company as at the end of the accounting period, including cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents represent short-term investments with a maturity not exceeding three months from the date of investment, which are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date, recognised in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.3 Investments in other entities

Investments in subsidiaries

Reflects investments in which the Company holds more than 50% of voting rights and has control over the financial and operating policies of the investee (subsidiary) to obtain economic benefits from its activities, or in which the Company holds less than 50% of voting rights but has an agreement whereby:

- Other investors agree to grant the Company more than 50% of the voting rights;
- The Company has the right to govern the financial and operating policies under an agreed statute;
- The Company has the right to appoint or remove the majority of members of the Board of Directors or equivalent governing body;
- The Company has the right to cast the majority of votes at meetings of the Board of Directors or equivalent governing body.

Investments in associates

Reflects investments in which the Company holds, directly or indirectly, from 20% to below 50% of the voting rights of the investee (associate), without any other agreement.

An associate is an entity over which the Company has significant influence but not control over financial and operating policies. Significant influence is evidenced by the power to participate in decisions on financial and operating policies of the investee without controlling those policies.

Equity investments in other entities

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

Equity investments in other entities are initially recognised at cost, comprising the purchase price or contributed capital plus costs directly attributable to the investment (if any), such as brokerage, transaction, advisory, audit, other fees, taxes and bank charges. Where the investment is made in non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the time of the transaction.

Dividends and profits from periods prior to the acquisition of the investment are recorded as a reduction of the carrying value of the investment. Dividends and profits from periods after the acquisition are recognised as financial income at fair value on the date the right to receive is established; for stock dividends, the Company tracks only the increase in the number of shares in the notes to the separate financial statements, without recognising any increase in the value of the investment or financial income.

Provision for losses on other equity investments is made for the excess of cost over the market value of the investment, or over the Company's share of the investee's net assets per its accounting records, in accordance with the current enterprise accounting system.

4.4 Receivables and provision for doubtful debts

Receivables are monitored in detail by original term, remaining term at the reporting date, debtor, currency and other factors in accordance with the Company's management requirements. Receivables are classified as trade receivables or other receivables based on the following principles:

- Trade receivables comprise receivables of a commercial nature arising from purchase-sale transactions, including receivables from sales and export entrustment to other entities;
- Other receivables comprise receivables not of a commercial nature and unrelated to purchase-sale transactions, including: receivables of loan and deposit interest; amounts paid on behalf of others; amounts to be collected on behalf of an entrusting party under export entrustment arrangements; receivables for penalties and compensation; advances; pledges, collateral, deposits, and asset loans, etc.

Receivables are recognised at no more than their recoverable amount. Provision for doubtful debts is made for receivables overdue for more than six months, or for receivables where the debtor is unlikely to be able to pay due to dissolution, bankruptcy or similar difficulties, in accordance with the current enterprise accounting system.

4.5 Inventories

Inventories in general

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises purchase costs, conversion costs and other directly related costs incurred to bring the inventories to their present location and condition. Cost is determined using the first-in-first-out (FIFO) method. Net realisable value is the estimated selling price less estimated costs of completion and estimated costs necessary to make the sale.

Inventories are accounted for using the perpetual method.

Real estate inventories

Real estate purchased or constructed for sale or long-term lease that meets the criteria for one-off revenue recognition in the ordinary course of the Company's business, and which is not held for lease or capital appreciation, is recognised as inventory at the lower of the cost to bring each product to its present location and condition and net realisable value.

The cost of real estate inventories comprises land use fees, land rental and other taxes, construction costs paid to contractors, and other related costs including: interest expense, design consultancy costs,

land levelling costs, site clearance compensation, general construction management costs and other related costs.

Net realisable value is the estimated selling price of the inventory in the ordinary course of business, based on market value at the reporting date, less estimated costs of completion and estimated selling expenses.

Provision for decline in value of inventories

Provision for decline in value of inventories is made for the excess of cost over net realisable value at the end of the accounting period, in accordance with the current enterprise accounting system.

4.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets is determined at historical cost.

The cost of tangible fixed assets acquired through purchase and transferred construction comprises the purchase price and all other costs directly attributable to bringing the asset to a state ready for use. The cost of self-constructed tangible fixed assets comprises construction costs, actual production costs incurred, plus installation and testing costs.

Expenditures incurred after initial recognition are capitalised to the cost of the asset if they genuinely improve the current condition of the asset beyond its originally assessed standard of performance, such as:

- Modification of a component of a tangible fixed asset that extends its useful life, or increases its capacity; or
- Improvement of a component that significantly enhances the quality of output; or
- Adoption of a new production process that reduces the operating costs of the asset compared to before.

Expenditures for repairs and maintenance intended to restore or maintain the economic benefits expected from the asset's originally assessed standard performance, which do not meet the above criteria, are expensed as incurred.

Depreciation of fixed assets is computed on a straight-line basis over the estimated useful life of the assets, consistent with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance. The specific depreciation periods of the various categories of fixed assets are as follows:

Asset type	Years
Buildings and structures	5 - 11
Machinery and equipment	5 - 12
Means of transportation and transmission equipment	6 - 10
Management tools and equipment	3 - 5

Gains or losses arising from the disposal or sale of assets are the difference between the proceeds from disposal and the carrying amount of the asset, and are recognised in the Income Statement.

4.7 Intangible fixed assets and amortisation

Intangible fixed assets are stated at cost less accumulated amortisation. The cost of intangible fixed assets is determined at historical cost.

The Company's intangible fixed assets are computer software programmes, which are amortised on a straight-line basis over 8 years.

4.8 Finance lease assets

A lease is classified as a finance lease when substantially all the risks and rewards incidental to ownership of the leased asset are transferred to the lessee. Ownership of the asset may or may not eventually be transferred at the end of the lease term.

The Company recognises the cost of a finance lease asset as its own asset at the fair value of the leased asset at the inception of the lease, or, if lower, at the present value of the minimum lease payments, plus initial direct costs incurred in connection with the finance lease. The corresponding liability to the lessor is recognised on the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the outstanding liability so as to achieve a constant periodic rate of interest on the remaining balance. Finance charges are recognised in the Income Statement, unless they are directly attributable to the leased asset, in which case they are capitalised in accordance with the Company's accounting policy for borrowing costs.

Finance lease assets are depreciated on a straight-line basis over the estimated useful life in accordance with Circular No. 45/2013/TT-BTC of the Ministry of Finance, which provides guidance on the management, use and depreciation of fixed assets.

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

4.9 Deferred (prepaid) expenses

Prepaid expenses comprise costs actually incurred that relate to the results of production and business operations of multiple accounting periods. Prepaid expenses include: consultancy and stone reserve survey costs; the value of tools and instruments issued for use, and other costs considered capable of generating future economic benefits for the Company. In particular:

- Mineral exploitation right fees: determined based on the amount paid under the Decision approving the mineral exploitation right fee for the Rach Rat construction stone quarry, An Binh commune, Phu Giao district, Binh Duong province, No. 1782/QD-UBND dated June 21, 2019 of the Binh Duong Provincial People's Committee. The mineral exploitation right fee is allocated over the exploitation period stated in the mining licence.
- The value of tools and instruments issued for use is allocated by the Company on a straight-line basis over a period not exceeding 1 year (short-term prepaid expenses) and not exceeding 3 years (long-term prepaid expenses).

4.10 Payables

Payables are monitored in detail by original term, remaining term at the reporting date, creditor, currency and other factors in accordance with the Company's management requirements. Payables are classified as trade payables or other payables based on the following principles:

- Trade payables comprise payables of a commercial nature arising from purchase-sale transactions, including payables arising from imports through an entrusted importer;
- Other payables comprise payables not of a commercial nature and unrelated to purchase-sale transactions or the supply of goods and services, including: interest payable; dividends and profits payable; financial investment expenses payable; amounts paid on the Company's behalf by third parties; penalties and compensation payable; assets found in excess with unidentified cause; social insurance, health insurance, unemployment insurance and trade union fees payable; deposits and collateral received, etc.

Payables are recognised at no less than the obligation to be settled. When there is evidence that a loss is probable, the Company recognises a payable immediately, applying the principle of prudence.

4.11 Loans and finance lease liabilities

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

Loans and finance lease liabilities are monitored in detail by lender, by loan/lease agreement, by type of asset borrowed/leased, and by repayment term. Loans and finance lease liabilities with a remaining repayment term of more than 12 months from the reporting date are presented as "Long-term loans and finance lease liabilities". Loans and liabilities due within the next 12 months from the reporting date are presented as "Short-term loans and finance lease liabilities".

4.12 Borrowing costs

Borrowing costs comprise interest expense and other costs directly incurred in connection with borrowings.

Borrowing costs are expensed as incurred, except for borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset that necessarily takes a substantial period of time (more than 12 months) to get ready for its intended use or sale, which are capitalised as part of the cost of that asset when the conditions of Vietnamese Accounting Standard No. 16 - Borrowing Costs are met. For borrowings specifically taken out to finance the construction of fixed assets, interest is capitalised even where the construction period is 12 months or less.

For general borrowings used in part for the investment, construction or production of a qualifying asset, the amount of borrowing costs eligible for capitalisation is determined by applying a capitalisation rate to the weighted average accumulated expenditure on that asset.

The capitalisation rate is the weighted average interest rate applicable to the Company's outstanding borrowings during the year, other than borrowings made specifically for the purpose of obtaining a specific asset.

4.13 Accrued expenses

Accrued expenses are recognised based on reasonable estimates of amounts payable for goods and services used during the year for which invoices or sufficient supporting documentation have not yet been received, including: interest expense and certain other expenses.

4.14 Revenue recognition

Revenue is recognised when the outcome of a transaction can be measured reliably and it is probable that the Company will derive economic benefits from the transaction.

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- Revenue can be measured reliably. Where the contract stipulates that the buyer has the right to return the goods purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the goods (except where the customer has the right to exchange the goods for other goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from rendering of services is recognised when all of the following conditions are satisfied:

- Revenue can be measured reliably. Where the contract stipulates that the buyer has the right to return the service purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion at the reporting date can be measured;

- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from construction contracts:

Where a construction contract stipulates that the contractor is paid according to the value of work performed, revenue and related costs are recognised by reference to the portion of the contract work performed and confirmed by the customer during the year once the outcome of the construction contract can be measured reliably and is confirmed by the customer.

Revenue from the sale of real estate is recognised when all of the following conditions are satisfied:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the risks and rewards incidental to ownership of the real estate to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership of the real estate nor effective control over the real estate;
- Revenue can be measured reliably;
- It is probable that the economic benefits from the real estate sale transaction have flowed or will flow to the Company;
- The costs relating to the real estate sale transaction can be measured reliably.

Financial income comprises: interest on deposits and loans; dividends and profits distributed; payment discounts and other financial income.

Other income reflects income arising from events or transactions separate from the Company's ordinary business activities, in addition to the revenues stated above.

4.15 Taxation

Corporate income tax comprises current and deferred tax.

Current tax expense reflects the amount of corporate income tax payable in respect of the taxable income for the year, and any additional corporate income tax payable in respect of prior years due to the discovery of immaterial errors. Current tax income reflects any reduction in corporate income tax payable due to the discovery of immaterial errors of prior years.

Deferred tax expense reflects the excess of deferred tax assets reversed during the year over deferred tax assets arising during the year, or the excess of deferred tax liabilities arising during the year over deferred tax liabilities reversed during the year. Deferred tax income reflects the excess of deferred tax assets arising during the year over deferrec tax assets reversed during the year, or the excess of deferred tax liabilities reversed during the year over deferred tax liabilities arising during the year.

Deferred tax is computed on temporary differences between the carrying amounts and the tax bases of assets and liabilities in the financial statements, and on unused tax losses and unused tax incentives. Deferred tax liabilities are recognised for all taxable temporary differences, while deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Deferred tax is determined at the tax rates expected to apply in the year the asset is realised or the liability is settled. Deferred tax is recognised in the Income Statement except where it relates to items recognised directly in equity, in which case the deferred tax is also recognised directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same taxation authority and the Company intends to settle its current tax on a net basis.

Taxable income may differ from the total accounting profit before tax reported in the Income Statement because taxable income excludes items of income or expense that are taxable or deductible in other

years (including losses carried forward, if any), and it further excludes items that are never taxable or deductible.

The determination of the Company's income tax is based on current regulations. However, these regulations are subject to periodic amendment, and the determination of corporate income tax obligations depends on the results of inspections by the competent tax authorities.

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

4.16 Related parties

Parties are considered related to the Company if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions, or where the parties are subject to common key management personnel or common control by another company.

Individuals having, directly or indirectly, voting power that gives them significant influence over the Company are considered related parties, including close family members of such individuals (parents, spouse, children, siblings).

Key management personnel are those having authority and responsibility for planning, directing and controlling the activities of the Company, including its leaders, its management staff and their close family members.

Enterprises in which the individuals mentioned above hold, directly or indirectly, a significant portion of the voting rights, or through which such individuals may exercise significant influence over the Company, are also related parties, including enterprises owned by the Company's leaders or principal shareholders, and enterprises which share key management personnel with the Company.

5. CASH AND CASH EQUIVALENTS

	September 30, 2026	January 01, 2026
	VND	VND
Cash on hand	3,657,665,821	1,169,361,818
Cash at banks	21,102,853,319	27,799,409,792
Total	**24,760,519,140**	**28,968,771,610**

6. TRADE RECEIVABLES

	September 30, 2026		January 01, 2026	
	Carrying value VND	Provision VND	Carrying value VND	Provision VND
Trade 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	-
Trade receivables from other customers	**13,761,296,983**	**(621,041,982)**	**17,095,653,442**	**(621,041,982)**
Investment and Industrial Development Joint Stock Corporation - Becamex	13,128,724,315	-	13,045,191,058	-
Dai Khoa Construction Co., Ltd.	10,701,946	(10,701,946)	10,701,946	(10,701,946)
Anh Tuan Construction and Bridge-Road Co., Ltd.	380,186,540	(380,186,540)	380,186,540	(380,186,540)
Binh Duong Hydraulic Transport Construction JSC	230,153,496	(230,153,496)	230,153,496	(230,153,496)
Other customers	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 01, 2026
	Unit VND	Unit VND
Advances to suppliers who are related parties	**17,361,865,577**	**9,698,591,444**
Binh Duong ACC Construction and Investment JSC	9,155,161,897	9,698,591,444
Nguyen Viet Real Estate Trading and Construction JSC	8,206,703,680	-
Advances to other suppliers	**5,736,481,108**	**153,416,879**
Hoang Gia Linh Import Export Trading Service One Member Co., Ltd.	4,845,960,000	-
Other suppliers	890,521,108	153,416,879
Total	**23,098,346,685**	**9,852,008,323**

8. OTHER RECEIVABLES

	September 30, 2026		January 01, 2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Short-term	**20,618,468,614**		**11,789,264,870**	
Advances	5,485,599,500		-	
Deposit for lease of land lot A26-E, Becamex Binh Phuoc IP (1)	9,761,461,455		7,047,767,654	
VAT corresponding to finance lease principal	4,258,862,672		3,636,593,769	
Other receivables	1,112,544,987		1,104,903,447	
Long-term	**19,157,840,686**		**14,158,044,539**	
Environmental restoration deposit	4,348,484,686		4,108,234,539	
Other deposits	14,809,356,000		10,049,810,000	
Total	**39,776,309,300**		**25,947,309,409**	

(1) Deposit under Principle Contract No. 05/2023/HDNT dated December 19, 2023 and Appendix No. 01/PLHDNT dated November 21, 2025 with Becamex Binh Phuoc Technical Infrastructure Development JSC for the lease of land lot A26-E with an area of 93,339.7 m2 at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Dong Nai Province.

9. PREPAID EXPENSES

	September 30, 2026	January 01, 2026
	Cost	Cost
	VND	VND
Short term	**1,888,183,323**	**2,961,846,195**
Repair costs	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**
Mineral exploitation right fee	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. INVENTORIES

	September 30, 2026		January 01, 2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	503,453,957	-	577,730,421	-
Tools and instruments	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	-
Goods for sale	70,381,327,842	-	71,408,610,791	-
Real estate goods (2)	64,360,000,000	-	64,360,000,000	-
Other goods	6,021,327,842	-	7,048,610,791	-
Total	**153,738,729,729**	**-**	**152,567,990,859**	**-**

(1) Details of work in progress costs are as follows:

	September 30, 2026	January 01, 2026
	VND	VND
Stone production costs	405,076,783	-
Tan Dinh Real Estate Project WIP costs (i)	67,364,500,000	67,364,500,000
Infrastructure and civil works construction WIP costs	57,997,755	-
Total	**67,827,574,538**	**67,364,500,000**

(i) Represents the value of land use rights for certain land lots the Company received by transfer since 2021 in Hoa Loi Ward, Ho Chi Minh City, for the Company's future real estate investment and development plans. The land use rights of these land lots are pledged as collateral for loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch.

(2) Real estate goods comprise land ots located in Thoi Hoa Ward, Ho Chi Minh City.

11. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	September 30, 2026				January 01, 2026			
	Overdue	Original Value	Recoverable Value	Provision	Overdue	Original Value	Recoverable value	Provision
	years	VND	VND	VND	years	VND	VND	VND
Receivables								
Loi Binh Duong Waterway Transport Construction JSC	>3 years	230,153,496	-	230,153,496	>3 years	230,153,496	-	230,153,496
Anh Tuan Construction and Bridge-Road Co., Ltd.	>3 years	380,186,540	-	380,186,540	>3 years	380,186,540	-	380,186,540
Dai Khoa 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

	September 30, 2026			January 01, 2026		
	Ownership	Voting	Cost	Ownership	Voting	Cost
			VND			VND
Investment in subsidiary	-	-	-	-	-	-
Nguyen Viet Construction Investment and Trading JSC (1)	88.00%	88.00%	533,280,000,000	88.00%	88.00%	533,280,000,000
Investments in associates	-	-	-	-	-	-
Pho Da Son Construction and Investment JSC (2)	28.00%	28.00%	224,000,000,000	28.00%	28.00%	224,000,000,000
Nguyen Viet Real Estate Trading and Construction JSC (3)	29.00%	29.00%	174,000,000,000	29.00%	29.00%	174,000,000,000
Investment in other entity	-	-	-	-	-	-
Binh Duong Trading and Investment JSC (4)	9.86%	9.86%	378,200,000,000	9.86%	9.86%	378,200,000,000
Total	-	-	**1,309,480,000,000**	-	-	**1,309,480,000,000**

(1) Nguyen Viet Construction Investment and Trading Joint Stock Company ("Nguyen Viet Investment Company") operates in the field of real estate investment and trading. Nguyen Viet Investment Company is the developer of the New Me Linh Residential Area Project, covering an area of 53,197.2 m² at land lot No. 1040, map sheet No. 30, address: Do Thuong Village, Tien Phong Commune, Me Linh District, Hanoi City. The New Me Linh Residential Area Project will offer products including townhouse, townhouse shophouses, commercial center space, commercial apartments, and social housing, with an initial estimated total investment of VND 1,802 billion under Decision No. 1133/QD-UBND dated March 13, 2026, issued by the Hanoi People's Committee approving the Hanoi housing development plan for the 2026-2030 period. On June 15, 2026, the General Meeting of Shareholders of Nguyen Viet Investment Company passed a Resolution approving the investment policy for the New Me Linh Residential Area Construction Investment Project with an adjusted total investment of VND 7,764 billion. Currently, Nguyen Viet Investment Company is in the process of completing necessary legal procedures for submission to competent State Authorities for project investment approval. The General Director believes in the potential of the project to generate future economic benefits for the Company; accordingly, no impairment loss has been recognized for this investment.

(2) 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 contributions to Pho Da Son Company along with other investors to implement real estate projects in Ho Chi Minh City. Currently, Pho Da Son Company is in the process of executing necessary legal procedures for submission to competent State Authorities for approval of the real estate project developed by this company. The General Director assesses and is confident in the potential of the projects to bring future economic benefits to the Company; accordingly, no impairment loss has been recognized for this investment.

(3) Nguyen Viet Real Estate Trading and Construction Joint Stock Company ("Nguyen Viet Real Estate Company") operates in the fields of real estate investment and trading, civil and industrial construction, technical infrastructure, and building materials trading. The Company made capital contributions to Nguyen Viet Real Estate Company along with other investors to implement real estate projects in Ho Chi Minh City. According to the un-audited financial statements for the accounting period from January 01, 2026 to September 30, 2026, Nguyen Viet Real Estate Company recorded a profit; therefore, the General Director assesses and believes that no impairment loss has arisen from this investment.

(4) Binh Duong Trading and Investment Joint Stock Company operates in the field of real estate trading. Binh Duong Trading and Investment Joint Stock Company generates profits annually; therefore, the General Director assesses and believes that no impairment loss has arisen from this investment.

13. TANGIBLE FIXED ASSETS

	Buildings & structures	Machinery & equipment	Vehicles	Management tools	Total
	VND	VND	VND	VND	VND
COST					
As at January 01, 2026	**4,739,399,055**	**136,641,649,906**	**14,280,986,551**	**238,015,000**	**155,900,050,512**
Additions 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**	**14,280,986,551**	**1,464,496,481**	**135,220,004,779**
ACCUMULATED DEPRECIATION					
As at January 01, 2026	**4,739,399,055**	**53,624,453,110**	**8,601,865,990**	**229,622,510**	**67,195,340,665**
Depreciation for the period	670,443	8,140,747,352	985,527,351	8,654,560	9,135,599,706
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**	**9,587,393,341**	**238,277,070**	**73,433,334,581**
NET BOOK VALUE					
As at January 01, 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 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 still in use	-	*18,851,544,775*	*582,000,000*	-	***19,433,544,775***
Net book value of assets pledged as loan collateral	-	36,539,619,440	-	-	36,539,619,440

14. FINANCE LEASE FIXED ASSETS

	Machinery & equipment	Total
	VND	VND
COST		
As at January 01, 2026	102,674,465,748	102,674,465,748
Additions during 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 01, 2026	**13,204,109,454**	**13,204,109,454**
Charge for 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 01, 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
COST			
As at January 01, 2026	-	**185,000,000**	**185,000,000**
Additions during the period			
Reclassification (Land use righs for 3 properties in the UNI-TOWN Commercial Quarter)	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 AMORTISATION			
As at January 01, 2026		**185,000,000**	**185,000,000**
Charge for the period		-	-
Reclassification		-	-
As at September 30, 2026		**185,000,000**	**185,000,000**
NET BOOK VALUE		-	-
As at January 01, 2026		-	-
As at September 30, 2026	**6,012,340,444**	-	6,012,340,444 -

16. INVESTMENT PROPERTY

	January 01, 2026	Additions	Disposals	September 30, 2026
Cost	**8,668,420,969**	-	**8,668,420,969**	-
Buildings	8,668,420,969	-	8,668,420,969	-
Impairment loss	-	-	-	-
Net book value	**8,668,420,969**	-	**8,668,420,969**	-
Buildings	8,668,420,969	-	8,668,420,969	-

17. SHORT-TERM TRADE PAYABLES

	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	**26,854,770,729**	**26,695,013,781**
Duc Trong Trading Service Co., Ltd.	3,825,134,178	-
Quang Thai Mechanical Co., Ltd.	1,200,299,025	1,038,829,784
Dinh Nguyen Private Enterprise	947,491,851	-
Song May Mechanical Manufacturing JSC	1,019,000,400	137,407,600
Song Han Phat Trading Services Co., Ltd.	2,972,672,477	-
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	9,562,305,564	20,584,234,863
Total	**26,854,770,729**	**31,502,929,971**

18. TAXES AND AMOUNTS PAYABLE TO THE STATE

	Payable at beginning of period	Payable during period	Paid during period	Payable at end of period
	VND	VND	VND	VND
Value added tax	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
Natural resources tax	3,253,320,878	20,239,322,507	19,785,294,718	3,707,348,667
Land and housing tax, land rental	(231,214,162)	652,210,359	652,210,359	(231,214,162)
Environmental protection fee	756,445,609	9,224,103,342	9,310,294,531	670,254,420
Other taxes, fees and charges	-	1,764,273,642	1,764,273,642	-
Total	**17,030,350,561**	**72,238,796,009**	**74,136,005,601**	**15,133,140,969**
Of which:				
Taxes and amounts receivable from the State	*231,214,162*			*231,214,162*
Taxes and amounts payable to the State	*17,261,564,723*			*15,364,355,131*

19. LOANS AND FINANCE LEASE LIABILITIES

	September 30, 2026	January 01, 2026
	VND	VND
Short-term	**297,650,197,367**	**330,577,584,285**
Short-term loans	279,887,147,614	304,144,851,281
Current portion of long-term loans	2,383,000,000	5,926,000,000
Current portion of long-term finance lease liabilities	15,380,049,753	20,506,733,004
Long-term	**43,310,596,101**	**30,695,282,736**
Long-term loans	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**

19.1 Loans

	January 01, 2026		During Period		September 30, 2026	
	Value	Amount payable	Increase	Decrease	Value	Amount payable
	VND	VND	VND	VND	VND	VND
Short-term loans	**304,144,851,281**	**304,144,851,281**	**326,288,621,843**	**350,546,325,510**	**279,887,147,614**	**279,887,147,614**
BIDV - 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
VietinBank - Dong Nai Branch (1)	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 - 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
ACB - 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 loans	**5,926,000,000**	**5,926,000,000**	**912,000,000**	**4,455,000,000**	**2,383,000,000**	**2,383,000,000**
VietinBank - Dong Nai Branch (2)	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 loans	2,108,000,000	2,108,000,000	-	912,000,000	1,196,000,000	1,196,000,000
VietinBank - Dong Nai Branch (2)	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**

19.2 Finance lease liabilities

	January 01, 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**
VietinBank Finance Leasing Co., Ltd. - HCMC 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 Ltd. (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**
VietinBank Finance Leasing Co., Ltd. - HCMC 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 Ltd. (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 Finance Leasing One Member Co., Ltd. – Ho Chi Minh City Branch under Finance Lease Contract (non-cancellable) No. 102/2023/CN.MN-CTTC dated September 19, 2023 and Contract No. 30/2024/CN.MN-CTTC dated June 4, 2024. Lease of a stone crushing line with a capacity of 400 tonnes/hour for a term of 48 months from the date of drawdown. Lease interest rate for the first 12 months from the first disbursement date is 9.5% per annum; from month 13 onward, the lease interest rate is determined as the finance lease base rate + 3.5% per annum.

(2) The finance lease liability to Vietnam International Leasing Company Limited is under Finance Lease Contract (non-cancellable contract) No. 2025-00084-001 dated March 27, 2025, for leasing a 400 tons/hour capacity stone crushing production line for a duration of 42 months from the debt recognition date, with a fixed interest rate of 6.00% per annum throughout the lease term; and Contract No. 2026-00394-000 dated September 29, 2026, for leasing a 400 tons/hour capacity stone crushing production line for a duration of 49 months from the debt recognition date, with a fixed interest rate of 7.01% per annum throughout the lease term.

20. SHORT-TERM ADVANCES FROM CUSTOMERS

	September 30, 2026	January 01, 2026
	Value	Value
	VND	VND
Advances from customers who are related parties	-	-
Binh Duong ACC Construction and Investment JSC	-	-
Other customers	**70,311,589,145**	**60,506,208,770**
Becamex Binh Phuoc Technical Infrastructure Development JSC	40,243,503,400	40,545,508,923
An Binh Stone Slab JSC	25,141,982,449	14,451,907,809
Other customers	4,926,103,296	5,508,792,038
Total	**70,311,589,145**	**60,506,208,770**

21. ACCRUED EXPENSES

	September 30, 2026	January 01, 2026
	VND	VND
Short-term	**896,102,605**	**2,319,429,312**
Accrued interest expense	-	484,561,311
Other accruals	896,102,605	1,834,868,001
Total	**896,102,605**	**2,319,429,312**

22. OTHER SHORT-TERM PAYABLES

	September 30, 2026	January 01, 2026
	Value	Value
	VND	VND
BOD/Supervisory Board remuneration payable	713,121,023	242,715,417
Contract performance guarantee payable	552,612,042	490,013,746
Other payables	-	16,500
Total	**1,265,733,065**	**732,745,663**

23. LONG-TERM PROVISIONS

	January 01, 2026	Provision made during period	Provision 25tilized during period	September 30, 2026
	VND	VND	VND	VND
Provision for environmental restoration costs	4,108,234,539	120,125,074	-	4,228,359,613
Total	**4,108,234,539**	**120,125,074**	**-**	**4,228,359,613**

24. OWNERS' EQUITY

Statement of changes in owners' equity

	Owners' contributed capital	Share premium	Development investment fund	Undistributed profit	Total
	VND	VND	VND	VND	VND
Balance at January 01, 2025	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**154,402,052,493**	**1,215,957,576,587**
Profit for the period	-	-	-	94,081,121,133	94,081,121,133
Appropriation to bonus and welfare fund	-	-	-	(485,430,835)	(485,430,835)
Appropriation of BOD/Supervisory Board remuneration	-	-	-	(242,715,417)	(242,715,417)
Balance at December 31, 2025	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**247,755,027,374**	**1,309,310,551,468**
Balance at January 01, 2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**247,755,027,374**	**1,309,310,551,468**
Profit for the period	-	-	-	75,650,443,640	75,650,443,640
Appropriation to bonus and welfare fund	-	-	-	(940,811,211)	(940,811,211)
Appropriation of BOD/Supervisory Board remuneration	-	-	-	(470,405,606)	(470,405,606)
Balance at September 30, 2026	**1,049,999,780,000**	**(1,370,600,000)**	**12,926,344,094**	**321,994,254,197**	**1,383,549,778,291**

Details of owners' 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%**

Capital transactions with owners and distribution of dividends and profits

	Q3 2026	Q3 2025
	VND	VND
Owner's equity		
- Opening balance	**1,049,999,780,000**	**1,049,999,780,000**
- Increase during the period	-	-
- Closing balance	**1,049,999,780,000**	**1,049,999,780,000**
Declared divident, earning	-	-

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

25. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Q3 2026	Q3 2025
	VND	VND
Revenue from sale of goods and finished products	107,700,135,938	207,484,810,126

Revenue from construction works	1,304,486,425	-
Total	**109,004,622,363**	**207,484,810,126**

Revenue with related parties

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

26. COST OF GOODS SOLD

	Q3 2026	Q3 2025
	VND	VND
Cost of goods and finished products sold	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**

27. 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**

28. FINANCIAL EXPENSES

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

29. SELLING EXPENSES AND GENERAL & ADMINISTRATION EXPENSES

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

30. OTHER INCOME

	Q3 2026	Q3 2025
	VND	VND
Contract penalty income	-	350,000,000
Recovery of electricity costs from households	33,327,144	176,390,857
Other items	7,528	8,157
Total	**33,334,672**	**526,399,014**

31. OTHER EXPENSES

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

32. PRODUCTION AND BUSINESS EXPENSES BY NATURE

	Q3 2026	Q3 2025
	VND	VND
Cost of raw materials and supplies	9,068,752,022	7,488,838,756
Staff costs	5,171,418,121	5,041,959,271
Depreciation of fixed assets	5,348,894,405	4,079,510,333
Outsourced services	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**

33. CURRENT CORPORATE INCOME TAX EXPENSE

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

34. BASIC EARNINGS PER SHARE

	Q3 2026	Q3 2025
	VND	VND
Accounting profit after corporate income tax	**31,415,483,916**	**15,266,369,261**
Appropriation to bonus and welfare fund	-	-
Profit allocated to ordinary shareholders	**31,415,483,916**	**15,266,369,261**
Weighted average number of ordinary shares outstanding	104,999,978	104,999,978
Basic earnings per share (VND)	**299**	**145**

35. RELATED PARTY INFORMATION

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

Related party	Relationship
Nguyen Viet Trading and Construction Investment JSC	Subsidiary
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

Related party transactions

	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

Remuneration 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**

36. EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

There were no unusual events occurring after the end of the accounting period that would affect the Company's financial position and operating results requiring adjustment or disclosure in the financial statements for this period.

37. COMPARATIVE FIGURES

Comparative figures on the Statement of Financial Position are the audited figures on the Statement of Financial Position as at December 31, 2025.

Comparative figures on the Statement of Income and the Statement of Cash Flows are the figures from the financial statements for the period from January 1, 2025 to September 30, 2025.

Approved, 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.

42. OTHER INFORMATION

On 15 June 2026, the Board of Directors of the Company approved Resolution No. 08/2026/NQ-HDQT regarding the execution and implementation of a Joint Venture Agreement among three companies: EASTERNS AHP Minerals Joint Stock Company, Nguyen Viet Construction Investment and Trading Joint Stock Company, and Binh Duong Investment and Trading Joint Stock Company. The purpose of this agreement is to prepare the application for in-principle investment approval and the designation of the project developer for the Me Linh New Residential Area Construction Investment Project located in Me Linh Ward, Ha Noi City. The project's construction scale comprises 05 mixed-use residential buildings (commercial, service, office, and residential apartments), 01 social housing building, as well as other technical and social infrastructure facilities. The estimated total investment for the Me Linh New Residential Area Project is VND 7,764 billion.

43. COMPARATIVE FIGURES

The comparative figures in the Consolidated Interim Statement of Financial Position are the figures on the audited consolildated financial statements for the year ended 31/12/2025. The comparative figures in the Consolidated Income Statement and the Statement of cash flows are the figures for the period from 01/01/2025 to 30/06/2025 had been reviewed.

The opening balances of "Long-term work in progress" and "Non-controlling interests" in the Consolidated Statement of Financial Position has been restated in accordance with Official Letter No. 141/2026/CV-AVI dated 27 August 2026. Certain other opening balances in the Consolidated Statement of Financial Position have been reclassified to ensure comparability with the corresponding closing balances, in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance. Details are as follows:

STATEMENT OF FINANCIAL POSITION	Codes	31/12/2025 before adjustment	Adjustment	01/01/2026 after adjustment
		VND	VND	VND
NON-CURRENT ASSETS	**200**	**1,451,763,822,416**	**(12,792,081,810)**	**1,438,971,740,606**
Long-term assets in progress	**250**	**435,235,950,057**	**(12,792,081,810)**	**422,443,868,247**
Long-term work in progress	251	435,235,950,057	(12,792,081,810)	422,443,868,247
TOTAL ASSETS	**280**	**1,877,563,254,209**	**(12,792,081,810)**	**1,864,771,172,399**
Dividends and profit payables	313	-	36,815,000	36,815,000
Other short-term payables	320	769,928,663	(36,815,000)	733,113,663
EQUITY	**400**	**1,396,588,616,437**	**(12,792,081,810)**	**1,383,796,534,627**
Non-controlling interests	429	85,512,081,810	(12,792,081,810)	72,720,000,000
TOTAL RESOURCES	**440**	**1,877,563,254,209**	**(12,792,081,810)**	**1,864,771,172,399**

Approved, 28 August 2026

Preparer	Chief Accountant	Deputy General Director
Ung Thi Mo	Dao Huynh Kim	Nguyen Minh Chi