SONG DA CAO CUONG JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

for the period from 01/01/2026 to 30/09/2026

(Audited)

CÔNG TY CỔ PHẦN SÔNG ĐÀ CAO CƯỜNG
Digitally signed by CÔNG TY CỔ PHẦN SÔNG ĐÀ CAO CƯỜNG
DN: C=VN, S=HẢI DƯƠNG, L=Thành phố Chí Linh, CN=CÔNG TY CỔ PHẦN SÔNG ĐÀ CAO CƯỜNG, OID.0.9.2342.19200300.100.1.1=MST:0800376530
Reason: I am the author of this document
Location: your signing location here
Date: 2026.11.25 18:04:06+07'00'
Foxit Reader Version: 10.1.0

TABLE OF CONTENTS

	Page
Report of the Management	02-03
Independent Auditors' Report	04-05
Audited Separate Financial Statements	
Separate Statement of Financial Position	06-07
Separate Statement of Profit or Loss	08
Separate Statement of Cash Flows	09-10
Notes to the Separate Financial Statements	11-38

REPORT OF THE MANAGEMENT

The Management of Song Da Cao Cuong Joint Stock Company (the "Company") presents its report and the Company's Separate Financial Statements for the period from 01/01/2026 to 30/09/2026.

Company

Song Da Cao Cuong Joint Stock Company.

Registered for the first time on 17/04/2007, the 21th registration change on 18/06/2026 with the business code 0800376530, issued by the Department of Finance of Hai Phong City.

Head office

No. 214 Le Thanh Tong Street, Chi Linh Ward, Hai Phong City .

Board of Directors

Members of the Board of Directors during the period and at the reporting date:

Mr.	Kieu Van Mat	Chairman
Mr.	Nguyen Hong Quyen	Member
Mr.	Nguyen Anh Dung	Member
Mr.	Nguyen Anh Hong	Member
Mr.	Kieu Quang Vong	Member

Board of Management and Chief Accountant

Members of the Board of Management and Chief Accountant during the period and at the reporting date:

Mr.	Vu Van Chien	General Director
Mr.	Pham Van Thu	Deputy General Director
Mr.	Dao Xuan Quynh	Deputy General Director
Mr.	Tran Van Hoan	Chief accountant

Supervisory Board

Members of the Board of Supervisors during the period and as at the reporting date:

Mrs.	Duong Thi Thao	Head
Mrs.	Bui Thi Ve	Member
Mrs.	Nguyen Thi Thu Hoai	Member

Legal representative

Mr.	Vu Van Chien	General Director

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Management's Responsibility for the Separate Financial Statements

The Company's Management is responsible for the preparation of the Separate Financial Statements, which present a true and fair view of the Company's operations and business performance for the period. In preparing the Separate Financial Statements, the Management confirms that it has complied with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures that require disclosure and explanation in the financial statements;
- Prepare the financial statements on a going concern basis, except where it is not appropriate to assume that the Company will continue in operation.

The Company's Management ensures that the accounting records are maintained to accurately and fairly reflect the Company's financial position at any time, and that the financial statements comply with applicable current regulations of the State. The Management is also responsible for safeguarding the Company's assets and for implementing appropriate measures to prevent and detect fraud and other irregularities.

The Company's Management confirms that the Separate Financial Statements present a true and fair view of the Company's financial position at as 30/09/2026 and its results of operations for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises, and applicable current regulations.

In addition, the Board of General Directors undertakes that the Company has not violated its information disclosure obligations in accordance with Circular No. 96/2020/TT-BTC dated 16/11/2020, Circular No. 68/2024/TT-BTC dated 18/9/2024, Circular No. 18/2025/TT-BTC dated 26/04/2025 and Circular No. 08/2026/TT-BTC dated 03/02/2026 issued by the Ministry of Finance, providing guidance on information disclosure in the securities market.

Hai Phong, November 11, 2026
On behalf of the Management
General Director

M.S.D.N: 0800576530
CÔNG TY CỔ PHẦN SÔNG ĐÀ CAO CƯỜNG
THÀNH PHỐ HẢI PHÒNG

Vu Van Chien

Công ty TNHH Kiểm toán và Thẩm định giá Việt Nam
Tầng 14 tòa nhà SUDICO, đường Mễ Trì, phường Từ Liêm, TP. Hà Nội
T: (+84 24) 3868 9566 (+84 24) 3868 9588
F: (+84 24) 3868 6248 W: www.kiemtoanava.com.vn

No.: 697/BCKT-TC/AVA

INDEPENDENT AUDITOR'S REPORT

To: **Shareholders, the Board of Management and Board of General Director**
Song Da Cao Cuong Joint Stock Company

We have audited the Separate Financial Statements of Song Da Cao Cuong Joint Stock Company, prepared on 11/11/2026, set out on pages 06 to 38, including Separate Statement of Financial Position as at 30/09/2026, Separate Statement of Profit or Loss, Separate Statement of Cash Flows for the nine-month accounting period from 01/01/2026 to 30/09/2026, and the Notes to the Separate Financial Statements.

Board of Management' Responsibility

The Board of Management is responsible for the preparation of accompanying interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the accompanying interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Separate Financial Statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with standards, ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Separate Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Thành viên Hãng kiểm toán MGI Quốc tế
mgiworldwide

Auditor's opinion

In our opinion, the Separate Financial Statements give a true and fair view, in all material respects, of the financial position of Song Da Cao Cuong Joint Stock Company as at 30/09/2026, and of the results of its operations and its cash flows for the period from 01/01/2026 to 30/09/2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements.

VIETNAM AUDITING AND VALUATION COMPANY LIMITED

M.S.D.N: 0102051074 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM
P. TỪ LIÊM - TP. HÀ NỘI

Nguyen Viet Long
Vice General Director
Registration certificate
0692-2023-126-1
Hanoi, November 23, 2026

Bui Xuan Nguyen
Auditor
Registration certificate
4029-2023-126-1

Form No. B 01 - DN

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Unit: VND

ITEMS	Code	Note	30/09/2026	01/01/2026
A. CURRENT ASSETS	**100**		**380.980.674.757**	**375.448.341.825**
I. Cash and cash equivalents	**110**	V.1	**81.440.101.965**	**187.361.125.819**
1. Cash	111		81.440.101.965	187.361.125.819
II. Short-term receivables	**130**		**203.489.996.043**	**134.352.279.352**
1. Short-term trade receivables	131	V.3	115.969.828.921	88.450.179.587
2. Short-term advances to suppliers	132	V.4	86.591.794.399	46.386.900.093
3. Other short-term receivables	135	V.5	5.077.870.630	3.683.560.276
4. Allowance for impairment of short-term receivables	136	V.6	(4.149.497.907)	(4.168.360.604)
III. Inventories	**140**	V.7	**73.261.377.207**	**39.840.974.573**
1. Inventories	141		73.261.377.207	39.840.974.573
IV. Other current assets	**160**		**22.789.199.542**	**13.893.962.081**
1. Short-term deferred expenses	161	V.10	13.313.472.265	2.885.351.560
2. VAT deductible	162		9.177.130.757	10.554.380.745
3. Taxes and other amounts receivable from the State	163	V.14	298.596.520	454.229.776
B. NON-CURRENT ASSETS	**200**		**677.983.853.917**	**500.033.157.173**
I. Long-term receivables	**210**		**1.000.000.000**	**1.000.000.000**
1. Other long-term receivables	215	V.5	1.000.000.000	1.000.000.000
II. Fixed assets	**220**		**450.563.786.293**	**478.709.972.377**
1. Tangible fixed assets	221	V.8	450.563.786.293	478.709.972.377
- Historical cost	222		673.747.012.949	665.127.012.402
- Accumulated depreciation	223		(223.183.226.656)	(186.417.040.025)
III. Long-term work in progress	**250**	V.9	**206.626.746.401**	**11.351.567.298**
1. Construction in progress	252		206.626.746.401	11.351.567.298
IV. Long-term financial investments	**260**	V.2	**13.100.450.000**	**800.450.000**
1. Investment in subsidiaries	261		12.300.000.000	-
2. Equity investments in other entities	263		800.450.000	800.450.000
V. Other non-current assets	**270**		**6.692.871.223**	**8.171.167.498**
1. Long-term deferred expenses	271	V.10	6.692.871.223	8.171.167.498
TOTAL ASSETS	**280**		**1.058.964.528.674**	**875.481.498.998**

Form No. B 01 - DN

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/09/2026
(Continuous)

Unit: VND

ITEMS	Code	Note	30/09/2026	01/01/2026
C. LIABILITIES	**300**		**527.389.930.238**	**444.105.961.406**
I. Current liabilities	**310**		**370.665.543.360**	**331.960.030.170**
1. Short-term trade payables	311	V.11	69.096.542.922	79.033.647.699
2. Short-term advances from customers	312	V.12	1.798.711.058	1.883.686.353
3. Dividends and profit payable	313	V.13	763.828.928	763.828.928
4. Short-term taxes and other amounts payable to the State	314	V.14	23.970.480.861	17.118.381.243
5. Payables to employees	315		8.810.986.912	6.332.144.145
6. Short-term accrued expenses	316	V.15	-	321.188.905
7. Other short-term payables	320	V.16	158.175.155	624.963.900
8. Short-term borrowings and finance lease liabilities	321	V.17	259.737.284.295	218.215.972.510
9. Bonus and welfare funds	323		6.329.533.229	7.666.216.487
II. Non-current liabilities	**330**		**156.724.386.878**	**112.145.931.236**
1. Long-term borrowings and finance lease liabilities	339	V.17	156.724.386.878	112.145.931.236
D. EQUITY	**400**	V.18	**531.574.598.436**	**431.375.537.592**
1. Issued capital of owners	411		388.368.150.000	324.078.750.000
- Ordinary shares with voting rights	411a		388.368.150.000	324.078.750.000
2. Share premium	412		24.291.354.774	24.784.354.774
3. Development investment fund	418		17.229.476.120	17.229.476.120
4. Retained earnings	420		101.685.617.542	65.282.956.698
- Retained earnings carried forward from prior periods	420a		7.365.093.956	983.060.254
- Retained earnings for the current period	420b		94.320.523.586	64.299.896.444
TOTAL LIABILITIES AND EQUITY	**440**		**1.058.964.528.674**	**875.481.498.998**

Hai Phong, November 11, 2026

Prepared by	Chief Accountant	General Director
Do Thi Ngoc Hoi	Tran Van Hoan	Vu Van Chien

M.S.D.N: 0800376530 CÔNG TY CỔ PHẦN SÔNG ĐÀ CAO CƯỜNG THÀNH PHỐ HẢI PHÒNG

Form No. B 02 - DN

SEPARATE STATEMENT OF PROFIT OR LOSS

The period from 01/01/2026 to 30/09/2026

Unit: VND

	ITEMS	Code	Note	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
1.	Revenue from sale of goods and rendering of services	01	VI.1	705.180.144.331	398.840.513.516
2.	Revenue deductions	02	VI.2	39.633.505.816	31.376.589.398
3.	**Net revenue from sale of goods and rendering of services**	**10**		**665.546.638.515**	**367.463.924.118**
4.	Cost of sales	11	VI.3	398.355.549.200	234.676.601.819
5.	**Gross profit from sale of goods and rendering of services**	**20**		**267.191.089.315**	**132.787.322.299**
6.	Gain/(loss) from sale and disposal of investment property	21		-	-
7.	Finance income	22	VI.4	591.488.733	939.864.881
8.	Finance costs	23	VI.5	17.430.719.542	9.712.307.646
	Of which: Interest expense	24		15.546.616.764	9.712.307.646
9.	Selling expenses	25	VI.6	98.129.739.255	54.760.369.422
10.	General and administrative expenses	26	VI.6	35.755.058.651	17.474.131.275
11.	**Operating profit**	**30**		**116.467.060.600**	**51.780.378.837**
12.	Other income	31	VI.7	4.763.424.391	400
13.	Other expenses	32	VI.8	3.248.062.995	202.448.070
14.	**Other profit**	**40**		**1.515.361.396**	**(202.447.670)**
15.	**Total accounting profit before tax**	**50**		**117.982.421.996**	**51.577.931.167**
16.	Current corporate income tax expense	51	VI.10	23.661.898.410	10.629.875.198
17.	**Profit after corporate income tax**	**60**		**94.320.523.586**	**40.948.055.969**

Hai Phong, November 11, 2026

Prepared by	Chief Accountant	General Director
Do Thi Ngoc Hoi	Tran Van Hoan	Vu Van Chien

M.S.D.N: 0800376530 CÔNG TY CỔ PHẦN SÔNG ĐÀ CAO CƯỜNG THÀNH PHỐ HẢI PHÒNG

Form No. B 03 - DN

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. Profit before tax	**01**		**117.982.421.996**	**51.577.931.167**
2. Adjustments for				
- Depreciation of property, plant and equipment and investment property	02		36.075.464.579	21.958.198.847
- Provisions	03		(18.862.697)	(152.727.961)
- Foreign exchange gains/(losses) arising from revaluation of monetary items denominated in foreign currencies	04		475.474.518	(701.739.458)
- Gains/(losses) from investing and financing activities	05		(88.005.000)	(38.888.000)
- Borrowing costs	06		15.546.616.764	9.712.307.646
3. Operating profit before changes in working capital	**08**		**169.973.110.160**	**82.355.082.241**
- Increase/(decrease) in receivables	09		(68.179.174.393)	13.413.539.452
- Increase/(decrease) in inventories	10		(33.420.402.634)	(10.718.370.191)
- Increase/(decrease) in payables (excluding interest payable and income tax payable)	11		(13.311.614.347)	28.205.874.877
- Increase/(decrease) in deferred expenses	12		(8.949.824.430)	(5.701.344.810)
- Interest paid	14		(15.654.107.039)	(9.712.307.646)
- Corporate income tax paid	15		(16.796.979.321)	(7.036.276.303)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows for operating activities	17		(4.658.146.000)	(4.688.623.000)
Net cash flows from operating activities	**20**		**9.002.861.996**	**86.117.574.620**
II. Cash flows from investing activities				
1. Payments for acquisition and construction of property, plant and equipment and other long-term assets	21		(198.129.387.402)	(78.019.483.858)
2. Proceeds from disposal of property, plant and equipment and other long-term assets	22		43.900.000	-
3. Payments for investments in equity of other entities	25		(12.300.000.000)	-
4. Proceeds from disposal of investments in equity of other entities	26		-	5.000.000.000
5. Interest received, dividends and profit received	27		44.105.000	38.888.000
Net cash flows from investing activities	**30**		**(210.341.382.402)**	**(72.980.595.858)**

Form No. B 03 - DN

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)
The period from 01/01/2026 to 30/09/2026
(Continuous)

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and contributions from owners	31		9.200.000.000	-
2. Proceeds from borrowings	33		535.293.886.410	279.603.206.858
3. Repayment of borrowings (principal)	34		(449.194.118.983)	(245.440.834.448)
Net cash flows from financing activities	**40**		**95.299.767.427**	**34.162.372.410**
Net increase/(decrease) in cash and cash equivalents	**50**		**(106.038.752.979)**	**47.299.351.172**
Cash and cash equivalents at the beginning of the period	**60**		**187.361.125.819**	**42.440.866.194**
Effect of foreign exchange rate changes on cash and cash equivalents	61		117.729.125	826.772.274
Cash and cash equivalents at the end of the period	**70**		**81.440.101.965**	**90.566.989.640**

Hai Phong, November 11, 2026

Prepared by	Chief Accountant	General Director
Do Thi Ngoc Hoi	Tran Van Hoan	Vu Van Chien

Form No. B 09 - DN

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/09/2026

I. Background

1. Forms of Ownership

Song Da Cao Cuong Joint Stock Company.
The Business Registration Certificate was first issued on 17th April 2007 and amended for the 22nd time on 10th August 2026, under Enterprise Registration No. 0800376530, issued by the Department of Finance of Hai Phong City.

Head office: No. 214 Le Thanh Tong Street, Chi Linh Ward, Hai Phong City .

Charter capital: 388.368.150.000 VND

Total shares: 38.836.815 shares

2. Business field

The Company's business field is industrial production.

3. Business activities

The Company's core business activities are the production of fly ash, autoclaved aerated concrete (AAC) bricks, ACC panels, dry-mixed mortar, and tile adhesive, serving the construction materials industry.

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Business structure

The list of subsidiaries

Subsidiary name	Rate of interest	Rate of voting rights	Head office - Principle activities
Green SCL Joint Stock Company	85,834%	85,834%	Address: Vinh Phuc, Vinh Hao Commune, Lam Dong Province, Vietnam. Principal business lines as stated in the Business Registration Certificate: extraction and production of additives used in concrete and cement works (fly ash produced from ash and slag generated by coal-fired power plants); manufacture of activated carbon, honeycomb coal briquettes, pine oil and flotation oil.

6. Number of employees at the end of the fiscal year or average number of employees during the fiscal year

As at 30/09/2026, the number of employees is:	521 employees
As at 01/01/2026, the number of employees is:	412 employees

7. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

1. Accounting period

The Company's annual accounting period commences on 1 January and ends on 31 December.

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system

1. Accounting System

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

The Ministry of Finance issued Circular 99/2025/TT-BTC dated October 27, 2025 guiding the corporate accounting regime. This Circular takes effect from January 1, 2026 and applies to fiscal years starting on or after January 1, 2026. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance on amending and supplementing Article 128, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing guidance Accounting applied to investor units.

The effects of accounting policy changes according to the guidance of Circular 99/2025/TT-BTC are applied retrospectively. The company has added notes of comparative information on the Financial Statements for indicators that have changed between Circular 99/2025/TT-BTC and Circular 200/2014/TT-BTC.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply

1. Exchange rates applied in accounting system

Transactions denominated in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing on the transaction dates or at historical exchange rates, as appropriate to the nature of the transactions. Actual exchange rates are the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts, or exchange rates approximating such rates in accordance with prevailing regulations. Historical exchange rates are determined using the specific identification method or the weighted average method.

For foreign currency purchase and sale transactions, the exchange rates stipulated in the contracts between the Company and the commercial banks are applied. At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts. Foreign currency deposits are retranslated at the exchange rates quoted by the banks where the relevant accounts are maintained. Foreign currency-denominated receivables for which allowances for doubtful debts have been recognised are not retranslated to the extent of the amounts covered by such allowances.

Where a commercial bank does not quote an exchange rate for the foreign currency in which a transaction is denominated, the Company uses an intermediary currency for translation in accordance with prevailing regulations and applies such method consistently throughout the accounting period.

2. Recognition of cash and cash equivalents

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value and does not include gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

3. Principles of accounting for financial investments

Held-to-maturity investments

Held-to-maturity investments comprise term deposits, valuable papers, bonds, preference shares classified as liabilities, loans and other investments held to maturity for interest-earning purposes, excluding derivative financial instruments. These investments are presented as current or non-current assets based on their remaining terms at the end of the reporting period.

At the end of the reporting period, the Company assesses whether there is any impairment of its held-to-maturity investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting policies for foreign exchange differences.

Investment in subsidiaries; joint-ventures, associates

Investments in subsidiaries, joint ventures and associates are initially recognized at cost when the Company obtains ownership interests. Cost comprises the purchase price and directly attributable acquisition costs. Where investments are made through contributions of non-monetary assets, the cost of the investment is determined based on the fair value of the assets contributed at the contribution date.

Subsidiaries, joint ventures and associates are identified based on the Company's control, joint control or significant influence over the investees, primarily considering voting rights and other relevant contractual arrangements.

Investments in subsidiaries, joint ventures and associates are accounted for using the cost method. Dividends and profit distributions received from accumulated post-acquisition profits are recognized as finance income, while other distributions are deducted from the carrying amount of the investment.
At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary, in accordance with prevailing regulations.

Investments in other entities
Investments in other entities comprise equity instruments in which the Company does not have control, joint control or significant influence over the investees, and other investments of a similar nature. These investments are accounted for at cost.
At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary. The allowance is determined based on market value for investments whose fair value can be reliably determined, or based on the financial condition and performance of the investees for investments whose fair value cannot be reliably measured.

4. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.

At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.

The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

5. Accounting policies for inventories

Recognition of inventories
Inventories are stated at cost, which comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Where the net realizable value is lower than cost, inventories are stated at net realizable value.
Materials, equipment, spare parts and work in progress that are expected to be recovered or consumed after more than 12 months from the end of the reporting period or beyond the normal operating cycle are presented as non-

Inventory valuation method
The cost of inventories is determined using the weighted average method.

Inventory accounting method
The cost of inventories issued is determined using perpetual inventory method.

Allowance for inventory write-down
At the end of the reporting period, the Company recognizes an allowance for inventory write-down for inventories whose net realizable value is lower than cost, in accordance with prevailing regulations.

Basis for allocation of raw materials and supplies
Raw materials and supplies consumed are allocated to cost objects based on actual usage, consumption norms, production output or other appropriate allocation bases, ensuring that raw material and supply costs are reasonably and consistently attributed to the cost of products and services.

6. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).

Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- Buildings	4 - 35 years
- Machine, equipment	5 - 25 years
- Transportation equipment	6 - 30 years
- Management equipment and tools	5 years

7. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing regulations.

Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount amortized and the unamortized balance.

Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

8. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.

Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

9. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners.

The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

10. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.
Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

11. Accounting policies for borrowings and finance lease liabilities

Borrowings and finance lease liabilities are initially recognized at the proceeds received, net of directly attributable transaction costs, if any. Such costs are amortized to finance expenses over the term of the related borrowings using an appropriate method. Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.
Borrowings and finance lease liabilities are classified as current or non-current based on their remaining contractual maturities at the reporting date. Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset, whichever is lower.
Foreign currency-denominated borrowings and finance lease liabilities are retranslated at the applicable exchange rates at the reporting date.

12. Accounting policies for borrowing costs and capitalization of borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.
Capitalized borrowing costs include interest expenses, discounts or premiums arising on the issuance of bonds, and other costs directly attributable to borrowings. For specific borrowings obtained for the construction of property, plant and equipment or investment property, borrowing costs are capitalized during the construction period, including cases where the construction period is less than twelve months.
The Company does not capitalize borrowing costs arising from borrowings used to construct assets or projects for customers.
The capitalization rate for general borrowings is determined in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs, based on the weighted average borrowing costs applicable to the borrowings outstanding during the period. The capitalization rate applied during the period was 19%.

13. Accounting policies for equity

13.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.
The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

13.2. Accounting policies for foreign exchange differences

Foreign exchange differences arise from foreign currency transactions, the remeasurement of monetary items denominated in foreign currencies at the end of the reporting period, and the translation of financial statements from foreign currencies into Vietnamese Dong.

Foreign exchange differences arising during the period and from the remeasurement of foreign currency monetary items at the end of the period are recognized in profit or loss as finance income (if gains) or finance expenses (if losses) in order to determine the results of operations for the period.

13.3. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.

Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

14. Accounting policies for revenue recognition and other income

14.1. Revenue from sale of goods and rendering of services

Revenue from sale of goods

The Company only records sales revenue when the following conditions are simultaneously met:

- Has transferred most of the risks and benefits associated with ownership of products and goods to the buyer;
- No longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined relatively reliably;
- Has or will receive economic benefits from the sales transaction;
- Identify the costs related to the sales transaction.

Revenue from rendering of services

The Company recognizes revenue from rendering of services only when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract allows the customer to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

14.2. Financial income

Finance income includes:

- Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;
- Dividends and profit distributions arising after the investment date;
- Gains from disposal or liquidation of financial investments;
- Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;

- Other finance income.

Finance income is recognized in accordance with the following principles:

- For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;
- For foreign currency transactions, income is recognized on a net gain basis;
- Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;
- Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;
- Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;
- Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

14.3. Other income

Other income reflects income arising outside normal operating activities and includes:

- Gains from disposal or liquidation of property, plant and equipment;
- Gains from revaluation of assets, materials and goods when contributing capital or making investments;
- Income from sale and leaseback transactions;
- Tax refunds or reductions recognized after prior recognition;
- Penalties and compensation received from customers or third parties;
- Recovery of previously written-off doubtful debts;
- Payables that are no longer payable due to unidentified creditors or no longer existing obligations;
- Bonuses, gifts, grants and other forms of donations received;
- Value of promotional goods received without repayment obligation;
- Other income arising outside the Company's normal business activities.

15. Accounting policies for revenue deductions

Revenue deductions include trade discounts, sales discounts and sales returns.

Revenue deductions arising in the same period as the related revenue are recorded as a reduction of revenue for that period.

Where such deductions relate to revenue recognized in prior periods but arise before the issuance of the financial statements, they are recorded as a reduction of revenue of the reporting period.

Where such deductions arise after the issuance of the financial statements, they are recorded as a reduction of revenue in the period in which they occur.

16. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.

The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.

Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.

Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

17. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.

Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.

Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.

Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

18. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.

General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.

Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

19. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax

Current corporate income tax

Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.

Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.

The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

20. Accounting policies and other principles

Related parties

Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.

In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

V. Supplementary disclosures for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted in use	30/09/2026	01/01/2026
Cash on hand	1.676.757.000	1.584.757.000
Demand deposits	79.763.344.965	185.776.368.819
	81.440.101.965	**187.361.125.819**

2. Financial investments

Equity investments in other entities

	30/09/2026		01/01/2026	
	Original cost	Provisions	Original cost	Provisions
Investments in subsidiaries				
Green SCL Joint Stock Company (i)	12.300.000.000	-	-	-
Other long-term investments				
Pha Lai Credit Fund (ii)	800.450.000	-	800.450.000	
	13.100.450.000	**-**	**800.450.000**	**-**

(i) Pursuant to Resolution No. 523/NQ-ĐHĐCĐ dated 22 April 2025 of the 2025 Annual General Meeting of Shareholders, and Resolution No. 1448/NQ-HĐQT dated 24 October 2025 of the Board of Directors, Song Da Cao Cuong Joint Stock Company will establish a subsidiary, Green SCL Joint Stock Company, with charter capital of VND 268 billion, of which Song Da Cao Cuong Joint Stock Company will contribute VND 230 billion, representing 85,821% of the charter capital. Pursuant to Resolution No. 137/NQ-HĐQT dated 2 February 2026 of the Board of Directors of Song Da Cao Cuong Joint Stock Company and Resolution No. 04/NQ-ĐHĐCĐ dated 26 February 2026 of the General Meeting of Shareholders of Green SCL Joint Stock Company, Green SCL Company has changed its charter capital and charter capital structure; the new charter capital is VND 14.330.000.000, of which Song Da Cao Cuong Joint Stock Company holds VND 12,3 billion, corresponding to a ratio of 85,834%.

(ii) Investment with an ownership interest of 9.55%.

During the period, the Company entered into purchase/sale transactions (if any) with related parties, as disclosed in Note VIII.

As there is no specific guidance on determining the fair value of financial investments, the Company determines the fair value of financial investments at the balance sheet date at the carrying amount.

3. Receivables

	30/09/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
Short-term				
Trong Phong Limited	10.765.106.409	-	7.429.586.003	-
Vincons Construction Development and Investment JSC	67.892.070.164	-	48.213.948.656	-
Van Thien An JSC	4.661.470.598	-	3.848.036.847	-
Other	32.651.181.750	(4.133.815.057)	28.958.608.081	(4.152.677.754)
	115.969.828.921	**(4.133.815.057)**	**88.450.179.587**	**(4.152.677.754)**

4. Advances for suppliers

	30/09/2026	01/01/2026
Short-term		
Anhui Keda Industrial Co., Ltd	-	30.000.619.506
LS International Import & Export Company Limited	19.292.422.856	4.162.126.000
Construction and Investment Joint Stock Company No. 18.7	-	4.126.505.087
Geetech Company Limited	4.558.442.920	1.594.629.780
Long Thanh Hai Company Limited	12.830.000.000	-
Kym Electrical Engineering Joint Stock Company	15.981.890.719	-
Others	33.929.037.904	6.503.019.720
	86.591.794.399	**46.386.900.093**

5. Other receivables

	30/09/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
5.1. Short-term				
Advances	4.081.489.898	-	2.687.179.544	-
Other	-	-	-	-
Mr. Trinh Anh Quang, Luu Trung Thanh, and Pham Tien Trung (1)	*783.519.842*	-	*783.519.842*	-
Other	*212.860.890*	*(15.682.850)*	*212.860.890*	*(15.682.850)*
	5.077.870.630	**(15.682.850)**	**3.683.560.276**	**(15.682.850)**
5.2. Long-term				
Collateral deposits	1.000.000.000	-	1.000.000.000	-
	1.000.000.000	**-**	**1.000.000.000**	**-**

(1) Amount receivable from Dinh Vu Gypsum Joint Stock Company under the share transfer agreement dated 07/02/2024.

6. Doubtful debt

	30/09/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Viet Nam Gypro Plaster Joint Stock Company	958.876.000	29.376.000	958.876.000	29.376.000
Kaola Viet Nam Company Limited	960.727.831	480.363.915	960.727.831	480.363.915
CMC/ITD/SONGDA Joint venture Laos Nam Theun 1 Hydropower	377.622.000	-	377.622.000	-
An Hung Material Technology Company Limited	417.627.493	208.813.746	417.627.493	208.813.746
Others	2.852.861.307	699.663.063	3.041.295.557	869.234.616
	5.567.714.631	**1.418.216.724**	**5.756.148.881**	**1.587.788.277**

7. Inventories

	30/09/2026		01/01/2026	
	Original value	Provision	Original value	Provision
Raw material	47.833.877.298	-	26.723.805.937	-
Tools, supplies	446.639.274	-	310.350.777	-
Finished goods	20.219.301.492		12.806.817.859	-
Merchandise	30.510.481	-	-	-
Goods on consignment	4.731.048.662		-	-
	73.261.377.207	**-**	**39.840.974.573**	**-**

8. Tangible fixed assets

Appendix No. 01

9. Long-term assets in progress

Construction in progress	30/09/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Construction in progress				
Silo investment costs (2.500-ton capacity)	7.100.643.620	7.100.643.620	1.104.863.746	1.104.863.746
Office building, temporary works, and Phase 2 ash and slag separation line at Vinh Hao	4.848.339.947	4.848.339.947	360.022.114	360.022.114
Pha Lai Project for the Panel, Autoclaved Aerated Concrete (AAC) Brick, Dry Mortar and Tile Adhesive Manufacturing Plant (i)	177.999.735.500	177.999.735.500	8.038.122.438	8.038.122.438
Other construction in progress	11.945.473.674	11.945.473.674	1.036.542.109	1.036.542.109
Upgrade and renovation of fixed assets	-	-	-	-
Upgrade and renovation of fixed assets	4.732.553.660	4.732.553.660	812.016.891	812.016.891
	206.626.746.401	**206.626.746.401**	**11.351.567.298**	**11.351.567.298**

(i) The Pha Lai Project for the Panel, Autoclaved Aerated Concrete (AAC) Brick, Dry Mortar and Tile Adhesive Manufacturing Plant (the "Project") was approved under Decision No. 2664/QD-UBND dated 27/6/2025 issued by the Hai Duong Provincial People's Committee, approving the adjustment to the investment policy and concurrently approving the investor implementing the Project (the second adjustment to the original Pha Lai Thermal Power Fly Ash Processing Plant Project). The Project has an operating term of 20 years from the date of approval of the second adjustment to the investment policy. The Project is located in Pha Lai Ward, Chi Linh City, Hai Duong Province (now Chi Linh Ward, Hai Phong City). Pursuant to Board of Directors' Resolution No. 1001/NQ-HĐQT dated 10/08/2026, the total investment capital of the Pha Lai Project for the Panel, Autoclaved Aerated Concrete (AAC) Brick, Dry Mortar and Tile Adhesive Manufacturing Plant has been adjusted to VND 283.500.000.000.

10. Prepaid expenses

10.1. Short-term

	30/09/2026	01/01/2026
Instruments and tools	1.407.355.382	835.172.683
Property repair expenses	395.202.238	261.070.279
Vinh Tan Port premises rental fee	-	1.411.200.000
Insurance	379.325.110	-
Others	11.131.589.535	377.908.598
	13.313.472.265	**2.885.351.560**

10.2. Long-term

Instruments and tools	875.479.929	741.631.906
Compensation and site clearance costs	4.251.100.021	5.114.459.011
Repair costs	840.674.530	1.273.171.996
Other	725.616.743	1.041.904.585
	6.692.871.223	**8.171.167.498**

11. Payables to suppliers

	30/09/2026	01/01/2026
Short-term		
Other parties		
Pha Lai Thermal Power Joint Stock Company	983.882.733	1.248.406.272
DST Global Joint Stock Company	3.460.472.518	2.794.403.938
Nghia Vinh One Member Limited Liability Company	70.214.904	4.049.563.541
Orient Wealth Company Limited	532.423.889	5.247.422.842
TK Holdings JSC	5.508.116.640	5.121.964.260
TP26 Trading and Services Joint Stock Company	5.561.712.370	5.765.218.135
Thanh An Building and Transportation Trading Company Limited	-	12.270.438.200
Anhui Keda Industrial Co., Ltd	6.508.675.446	-
Other	46.250.304.192	41.665.796.005
Related parties		
Cao Cuong Industrial - Services JSC	220.740.230	870.434.506
	69.096.542.922	**79.033.647.699**

12. Advances from customers

	30/09/2026	01/01/2026
Short-term		
Other	1.798.711.058	1.883.686.353
	1.798.711.058	**1.883.686.353**

13. Dividends and profit payable

	30/09/2026	01/01/2026
	-	-
Dividends and profit payable	763.828.928	763.828.928
	763.828.928	**763.828.928**

14. Taxes and payables to the state budget

	30/09/2026	Already paid	Payables	01/01/2026
Value-added tax	-	8.713.531.906	8.713.531.906	-
Export, import duties	-	11.241.366	11.241.366	-
Business income tax	23.661.898.410	16.796.979.321	23.661.898.410	16.796.979.321
Personal income tax	308.582.451	883.225.978	870.406.507	321.401.922
Property tax and land rental	(298.596.520)	163.632.276	319.265.532	(454.229.776)
Environmental protection tax and other taxes	-	946.297.287	946.297.287	-
	23.671.884.341	**27.514.908.134**	**34.522.641.008**	**16.664.151.467**

14.1. Payables

	30/09/2026	01/01/2026
Business income tax	23.661.898.410	16.796.979.321
Personal income tax	308.582.451	321.401.922
	23.970.480.861	**17.118.381.243**

14.2. Receivables

	30/09/2026	01/01/2026
Property tax and land rental	298.596.520	454.229.776
	298.596.520	**454.229.776**

15. Accrued expenses

	30/09/2026	01/01/2026
Short-term		
Accrued interest expenses	-	321.188.905
	-	**321.188.905**

16. Other payables

	30/09/2026	01/01/2026
Short-term		
Trade Union Fees	158.175.155	624.963.900
	158.175.155	**624.963.900**

17. Loans and debts

17.1. Short-term borrowings

	30/09/2026	Increase	Decrease	01/01/2026
Short-term borrowings	**252.937.284.295**	**423.342.711.208**	**365.021.399.423**	**194.615.972.510**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac Hai Duong Branch (1)	252.937.284.295	423.342.711.208	365.021.399.423	194.615.972.510
Current portion of long-term borrowings	**6.800.000.000**	**39.300.000.000**	**56.100.000.000**	**23.600.000.000**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac Hai Duong Branch (2)	6.800.000.000	39.300.000.000	56.100.000.000	23.600.000.000
	259.737.284.295	**462.642.711.208**	**421.121.399.423**	**218.215.972.510**

17.2. Long-term borrowings

	30/09/2026	Increase	Decrease	01/01/2026
Long-term borrowings	**130.724.386.878**	**111.951.175.202**	**56.872.719.560**	**75.645.931.236**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac Hai Duong Branch (2)	130.724.386.878	111.951.175.202	56.872.719.560	75.645.931.236
Current portion of long-				
Cao Cuong Industrial - Services Joint Stock Company (3)	26.000.000.000	-	10.500.000.000	36.500.000.000
	156.724.386.878	**67.372.719.560**	**111.951.175.202**	**112.145.931.236**

(1) Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Bac Hai Duong Branch under Credit Agreement No. 02/2026/1605829/HĐTD dated 29/07/2026, with a total credit limit of VND 320 billion, comprising a limit of VND 270 billion for short-term loans, payment guarantees and issuance of letters of credit (L/Cs), and a limit of VND 50 billion for the issuance of other guarantees. The loan term is 12 months. The purpose of the loan is to supplement working capital and provide payment guarantees. The interest rate is determined under each specific credit agreement in accordance with the Bank's prevailing interest rate policy from time to time. The loan is secured by the following assets: All raw materials, supplies, semi-finished products, finished products, etc. used for manufacturing, exchange, trading and leasing, and all inventories held at the Company's production warehouses, under Security Agreement No. 02/2024/1605829/HĐBĐ dated 29/03/2024, with a collateral value of VND 10 billion at the date of signing the agreement; the Mortgagor's receivables arising from all contracts within the scope of its production and business activities, with a total collateral value of VND 130 billion at the date of signing the agreement, under Security Agreement No. 01/2024/1605829/HĐBĐ dated 29/03/2024, together with Amendment and Supplementary Document No. 01.01/2024/1605829/PLHĐBĐ dated 25/12/2024; machinery and equipment as specified in Article 2 of Security Agreement No. 05/2024/1605829/HĐBĐ dated 29/03/2024, with a total collateral value of VND 41.085.215.000; Security Agreement No. 06/2024/1605829/HĐBĐ dated 29/03/2024, secured by three cars with a total collateral value of VND 2.450.000.000; Security Agreement No. 07/2025/1605829/HĐBL dated 30/05/2025, covering eight assets with a total collateral value of VND 50.270.000.000; Security Agreement over Future-Formed Assets No. 08/2025/1605829/HĐBĐ dated 30/05/2025, covering three assets with a total collateral value of VND 5.230.000.000; Security Agreement No. 06/2025/1605829/HĐBĐ dated 30/05/2025, covering 12 assets with a total collateral value of VND 117.045.000.000; Security Agreement No. 01/2025/1605829/HĐBĐ dated 22/01/2025, covering six assets with a total collateral value of VND 22.827.107.000; Security Agreement No. 06/2026/1605829/HĐBĐ dated 25/05/2026, secured by a factory, warehouse and other structures attached to land located at No. 214 Le Thanh Tong Street, Chi Linh Ward, Hai Phong City, with a total collateral value of VND 7.173.285.000; Security Agreement No. 07/2026/1605829/HĐBĐ dated 25/05/2026, secured by a factory and other structures attached to land located at No. 214 Le Thanh Tong Street, Chi Linh Ward, Hai Phong City, with a total collateral value of VND 770.000.000.

(2) Borrowings from Joint Stock Commercial Bank for Investment and Development of Vietnam – Bac Hai Duong Branch under the following credit facility agreements:

(2.1) Credit Facility Agreement No. 02/2023/1605829/HĐTD dated 20/04/2023, with a loan amount of VND 65 billion and a loan term of 84 months. The purpose of the loan is to finance eligible and lawful expenses incurred in the implementation of the project to construct a goods storage and handling system at Vinh Tan Port. The annual interest rate during the year ranged from 9,5% to 10,5%. The loan is secured by:
- Future-formed assets: technological equipment, machinery and vehicles serving production activities, office equipment and the electrical system forming part of the goods storage and handling system at Vinh Tan Port of the Company;
- Future-formed assets attached to land under the investment project: Construction of a goods storage and handling system at Vinh Tan Port, located at the area behind Berth No. 1 of Vinh Tan International Port, Vinh Phuc Hamlet, Vinh Tan Commune, Tuy Phong District, Binh Thuan Province, on land leased by the Company from Vinh Tan International Port Joint Stock Company under Lease Agreement No. 120/2022/HĐ/VTIP-SCL dated 28/07/2022;
- Rights, ownership rights and interests in respect of the following assets:

The right to receive income and profits derived from the operation and exploitation of the warehouse facilities, and property rights arising from Warehouse Lease Agreement No. 120/2022/HĐ/VTIP-SCL dated 28/07/2022 between the Company and Vinh Tan Port Joint Stock Company, including but not limited to the ownership rights over the warehouse facilities and the right to use infrastructure services;

Rights to claim debts, rights to demand payment, rights to claim damages, insurance proceeds, rights to assign the contract, and other property rights arising from the warehouse lease agreement;

All rights, income, benefits, reimbursements (including compensation for damage caused by third parties), other payments and assets that the Company has received or will receive in substitution for, belonging to, or relating to, as well as all assets of any nature or kind exchanged for, modified from, or replacing any of the rights and assets referred to above.

(2.2) Credit Facility Agreement No. 03/2023/1605829/HĐTD dated 11/10/2023, with a loan amount of VND 135 billion, but not exceeding 68,96% of the actual total investment capital (including VAT) of the investment project for the ash and slag separation line at Vinh Tan Thermal Power Plant. The loan term is 72 months. The purpose of the loan is to finance eligible and lawful expenses incurred in the implementation of the project. The annual interest rate is 9,5%. The loan is secured by:
- Future-formed assets financed by borrowed capital and equity under the investment project: the ash and slag separation line at the ash pond of Vinh Tan Thermal Power Plant, located in Vinh Tan Commune, Tuy Phong District, Binh Thuan Province, owned by the Company;
- Future-formed assets attached to land under the investment project: the ash and slag separation line at the ash pond of Vinh Tan Thermal Power Plant, located in Vinh Tan Commune, Tuy Phong District, Binh Thuan Province;
- Future-formed assets: mechanical and technological equipment, control equipment, machinery and equipment serving production activities under the investment project for the ash and slag separation line at Vinh Tan Thermal Power Plant, located in Vinh Tan Commune, Tuy Phong District, Binh Thuan Province, owned by the Company.

(2.3) Credit Facility Agreement No. 01/2026/1605829/HĐTD dated 12/03/2026, with a loan amount of VND 184 billion and a credit term of 68 months. The purpose of the credit facility is to finance eligible and lawful expenses (including VAT), issue guarantees and open letters of credit (L/Cs) for the implementation of the Pha Lai Project for the Panel, Autoclaved Aerated Concrete (AAC) Brick, Dry Mortar and Tile Adhesive Manufacturing Plant. The interest rate is determined under each specific Debt Acknowledgement Agreement in accordance with the Bank's prevailing interest rate policy from time to time. The loan is secured by the balance in the Company's payment account under Security Agreement No. 05/2026/1605829/HĐBĐ dated 12/03/2026.

(3) Loan Agreement No. 268/HĐV/SCL-DVCC dated 06/08/2024 and Appendix No. 02/PLHĐ/SCL-DVCC dated 23/07/2026 entered into between Cao Cuong Industrial - Services Joint Stock Company and Song Da Cao Cuong Joint Stock Company. The purpose of the loan is to provide additional capital for the Company's production and business activities and investment activities. The loan term expires on 05/02/2028. The annual interest rate is 10%.

18. Owner's equity

18.1. Increase and decrease in owner's equity

Appendix No. 02

According to the resolution of the Annual General Meeting of Shareholders in 2026, No. 486/NQ-ĐHĐCĐ dated 24/04/2026, the Company announced its profit distribution plan as follows:

Earnings distribution	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Development investment fund	-	1.328.307.560
Welfare fund	3.214.231.371	2.656.615.120
Bonus fund		
Executive board bonus	-	531.323.024
Transfer of the Executive Management Bonus Fund to Retained Earnings	(3.600.000.000)	-
Paying dividends in shares (*)	55.089.400.000	20.150.360.000
Issuance of ESOP from after-tax profit	6.800.000.000	-
Total profit distribution	64.717.862.742	25.994.913.264

18.2. The details of the owner's equity

	30/09/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Mr. Kieu Van Mat	11,54	44.813.740.000	11,82	38.302.350.000
Cao Cuong Industrial - Services Joint Stock Company	12,50	48.561.560.000	12,81	41.505.610.000
Others	75,96	294.992.850.000	75,37	244.270.790.000
	100,00	**388.368.150.000**	**100,00**	**324.078.750.000**

18.3. Capital transactions with owners and distribution of dividends and profits

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Owner's Equity		
Opening balance	324.078.750.000	186.608.950.000
Increase in the period	64.289.400.000	37.319.440.000
Decrease in the period	-	-
Closing balance	388.368.150.000	223.928.390.000
Dividends, profits shared		
Dividends distributed on last year profit	70.717.862.742	43.163.993.264
Estimated dividends distributed on this period profit	-	-

18.4. Stock

	30/09/2026	01/01/2026
Quantity of registered issuing stocks	**38.836.815**	**22.392.839**
Quantity of Authorized issuing stocks		
Common stocks	38.836.815	22.392.839
Quantity of Outstanding Stocks		
Common stocks	38.836.815	22.392.839
Par value of Stocks	10.000	10.000

19. Items outside the Balance Sheet

19.1. Leased assets

The Company has entered into land lease agreements under which annual land rental payments are payable until the expiry of the respective lease terms, in accordance with State regulations, in Hai Duong Province (now Hai Phong City):

- Land lease contract No. 1074/HĐ-TĐ dated 14 December 2009 and its appendix dated 16 June 2010 with the Hai Duong Provincial People's Committee, for a leased land area of 48.009 m², located in Pha Lai Ward, Chi Linh City, Hai Duong Province. The lease term is 50 years, from 18 March 2009 to 18 March 2059, with an annual rental payment method, for the purpose of constructing an AAC (autoclaved aerated concrete) brick factory.

- Land lease contract No. 2928/HĐTĐ dated 21 June 2025 with the Hai Duong Provincial People's Committee, for a leased land area of 24.698 m², located in Pha Lai Ward, Chi Linh City, Hai Duong, with an annual rental payment method, currently in use for implementation of the brick factory project.

19.2. Foreign currency

	30/09/2026	01/01/2026
USD	895.022,93	354.646,03
EUR	-	-

VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenues from sale of goods and rendering of services

Revenue from sale of goods	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Revenue from sale of goods	246.773.480	3.956.001.875
Revenue from sale of finished products	620.261.230.453	352.366.786.257
Revenue from sale of processed coal	68.922.028.030	29.063.854.510
Other revenue	15.750.112.368	13.453.870.874
	705.180.144.331	**398.840.513.516**

2. Deductible items

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Trade discounts	39.633.505.816	31.369.129.148
Sales returns	-	7.460.250
	39.633.505.816	**31.376.589.398**

3. Cost of good sold

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Cost of goods sold	216.392.336	3.626.907.624
Cost of finished products, semi-finished products, by-products and other services	398.139.156.864	231.049.694.195
	398.355.549.200	**234.676.601.819**

4. Financial incomes

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Interests of bank deposits and loans	51.611.508	74.204.607
Dividends and distributed profits	44.105.000	38.888.000
Foreign exchange gain	495.772.225	826.772.274
	591.488.733	**939.864.881**

5. Financial expenses

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Interests of borrowing	15.546.616.764	9.712.307.646
Foreign exchange loss	1.098.369.102	-
Cash discounts payable	785.733.676	-
		-
	17.430.719.542	**9.712.307.646**

6. Selling and general administrative expenses

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
6.1. Selling expenses		
Labour expenses	4.341.183.655	3.017.195.544
Materials and packaging expenses	103.710.385	52.675.125
Tools and supplies expenses	44.064.747	210.398.928
Depreciation expenses	5.437.859.409	5.422.532.187
Outsourced services expenses	79.972.005.278	41.256.495.081
Other cash expenses	8.230.915.781	4.801.072.557
	98.129.739.255	**54.760.369.422**
6.2. General administrative expenses		
Management personnel expenses	24.032.929.007	8.104.503.742
Materials expenses	1.030.116.261	515.473.887
Tools and supplies expenses	761.667.457	373.664.148
Depreciation expenses	776.386.452	497.928.422
Taxes, charges and fees	343.316.162	447.132.630
Provision expenses	(18.862.697)	(152.727.961)
Outsourced services expenses	522.120.319	862.150.768
Other cash expenses	8.307.385.690	6.826.005.639
	35.755.058.651	**17.474.131.275**

7. Other income

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Disposal and sale of fixed assets	43.900.000	-
Recovery of previously written-off receivables	4.650.000.000	-
Other	69.524.391	400
	4.763.424.391	**400**

8. Other expense

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Depreciation of fixed assets, allocation of tools and equipment not used for production and business activities, and other expenses	2.802.606.735	202.448.070
Other	445.456.260	-
	3.248.062.995	**202.448.070**

9. Business and productions cost by items

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Cost of materials	283.785.757.275	232.228.417.536
Labour cost	77.269.606.062	36.014.754.619
Depreciation	36.075.464.579	19.799.504.597
Outsourced services expenses	118.222.742.571	46.379.862.303
Other cash expenses	16.905.639.316	9.002.832.290
Provision expenses	(18.862.697)	(152.727.961)
	532.240.347.106	**343.272.643.384**

10. Income Tax

Current corporate income tax expense

Accounting profit before tax	117.982.421.996	51.577.931.167
Tax calculated at the current corporate income tax rate	23.596.484.399	10.315.586.233
Non-taxable income	(50.981.429)	(7.777.600)
Non-deductible expenses	116.395.440	322.066.565
	23.661.898.410	**10.629.875.198**

The corporate income tax expense for the financial year has been estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

VII. Supplementary information for items presented in the Statement of Cash Flows

Unit: VND

1. Proceeds from borrowings during the period	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Proceeds from borrowings under ordinary loan agreements	535.293.886.410	279.603.206.858

2. Principal repayments during the period	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Repayments of borrowings under ordinary loan agreements	449.194.118.983	245.440.834.448

VIII. Other information

Unit: VND

1. Events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the financial statements.

2. Information on related parties

2.1. List of related parties

Related parties	Relationship
Cao Cuong Industrial - Services Joint Stock Company	Major shareholder
Green SCL Joint Stock Company	Subsidiary
Pha Lai Credit Fund	Other investments
Members of the Board of Directors, General	Key management personnel

2.2. During the period, the Company entered into the following significant transactions with related parties

Related parties/ Contents	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Cao Cuong Industrial - Services Joint Stock Company		
Purchase of goods and services	466.474.292	138.688.400
Payments for purchases of goods and services	459.432.692	1.118.688.400
Proceeds from long-term borrowings	-	2.600.000.000
Interest payable on borrowings	1.917.363.014	2.847.498.632
Interest paid on borrowings	2.408.767.124	2.529.005.481
Repayment of loan principal	10.500.000.000	2.600.000.000
Green SCL Joint Stock Company		
Capital contribution to subsidiary	12.300.000.000	-
Pha Lai Credit Fund		
Dividends received	44.105.000	38.888.000

2.3. Outstanding balances with related parties up to the reporting date are as follows

Balances with related parties at the balance sheet date are presented in Note V.

2.4. Transactions with other related parties are as follows

Remuneration to members of Board of Management and Board of Directors	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Salary, bonuses	5.943.000.000	2.994.105.181
Compensation	384.000.000	336.000.000
	6.327.000.000	3.330.105.181

Details of income of key management personnel for the first 9 months of 2026:

Full name	Position	Salary, bonuses	Compensation	Total income
Mr. Kieu Van Mat	Chairman of the Board of Directors	1.300.000.000	-	1.300.000.000
Mr. Nguyen Hong Quyen	Member of the Board of Directors	66.000.000	84.000.000	150.000.000
Mr. Kieu Quang Vong	Member of the Board of Directors	336.000.000	84.000.000	420.000.000
Mr. Nguyen Anh Dung	Member of the Board of Directors	226.000.000	84.000.000	310.000.000
Mr. Nguyen Anh Hong	Member of the Board of Directors	66.000.000	84.000.000	150.000.000
Mr. Vu Van Chien	General Director	1.240.000.000	-	1.240.000.000
Mr. Pham Van Thu	Deputy General Director	820.000.000	-	820.000.000
Mr. Dao Xuan Quynh	Deputy General Director	820.000.000	-	820.000.000
Mr. Tran Van Hoan	Chief Accountant	570.000.000	-	570.000.000
Mrs. Duong Thi Thao	Head of Supervisory Board	325.000.000	-	325.000.000
Mrs. Nguyen Thi Thu Hoai	Member of Supervisory Board	161.000.000	12.000.000	173.000.000
Mrs. Bui Thi Ve	Member of Supervisory Board	13.000.000	36.000.000	49.000.000
Total		**5.943.000.000**	**384.000.000**	**6.327.000.000**

Details of income of key management personnel for the first 9 months of 2025:

Full name	Position	Salary, bonuses	Compensation	Total income
Mr. Kieu Van Mat	Chairman of the Board of Directors	691.500.000	-	691.500.000
Mr. Nguyen Hong Quyen	Member of the Board of Directors	21.500.000	72.000.000	93.500.000
Mr. Kieu Quang Vong	Member of the Board of Directors	201.500.000	72.000.000	273.500.000
Mr. Nguyen Anh Dung	Member of the Board of Directors	121.500.000	72.000.000	193.500.000
Mr. Nguyen Anh Hong	Member of the Board of Directors	21.500.000	72.000.000	93.500.000
Mr. Vu Van Chien	General Director	691.500.000	-	691.500.000
Mr. Pham Van Thu	Deputy General Director	458.948.077	-	458.948.077
Mr. Dao Xuan Quynh	Deputy General Director	231.500.000	-	231.500.000
Mr. Tran Van Hoan	Chief Accountant	350.534.616	-	350.534.616
Mrs. Duong Thi Thao	Head of Supervisory Board	142.122.488	-	142.122.488
Mrs. Nguyen Thi Thu Hoai	Member of Supervisory Board	52.000.000	24.000.000	76.000.000
Mrs. Bui Thi Ve	Member of Supervisory Board	10.000.000	24.000.000	34.000.000
Tổng cộng		**2.994.105.181**	**336.000.000**	**3.330.105.181**

3. Segment statements

Business Segment Reporting

We do not present segment reporting by business segment in the Financial Statements because the General Management Board has assessed and concluded that the Company does not have more than one reportable segment in accordance with the requirements of the Accounting Standards. The Company currently operates primarily in the industrial manufacturing sector.

The Company's principal operations are conducted in both the domestic and export markets. The Company does not monitor segment information relating to operating results, property, plant and equipment, other non-current assets, or significant non-cash expenses by geographical area based on the location of its customers.

Geographical Segment Reporting

	Current period	Prior period
Net export revenue	38.583.499.027	22.319.583.941
Net domestic revenue	626.963.139.488	345.144.340.177
Net revenue	**665.546.638.515**	**367.463.924.118**

	Current period	Prior period
Cost of exported goods	15.335.387.114	7.516.196.771
Cost of domestically sold goods	383.020.162.086	227.160.405.048
Cost of goods sold	**398.355.549.200**	**234.676.601.819**

4. Comparative information

The comparative figures are derived from the audited Financial Statements for the financial year ended 31/12/2025 and the Financial Statements for the first nine months of 2025 prepared by the Entity.

Certain comparative figures have been reclassified to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Regime for Enterprises, in order to be comparable with the current period's presentation.

Appendix No.03

5. Other information

During the year, there were no events or circumstances that had a significant impact on the Company's ability to continue as a going concern. Accordingly, the Company's Financial Statements have been prepared on the going concern basis of accounting

Hai Phong, November 11, 2026

Prepared by	Chief Accountant	General Director
Do Thi Ngoc Hoi	Tran Van Hoan	Vu Van Chien

Appendix No. 01

8. Tangible fixed assets

Items	Buildings	Machinery, Equipment	Mean of Transportation	Office equipment and furniture	Total
Original cost					
As at 01/01/2026	147.172.960.502	490.259.499.442	27.480.052.458	214.500.000	665.127.012.402
Purchase in the period	-	8.288.644.443	590.981.818	-	8.879.626.261
Liquidating, disposed	-	-	(259.625.714)	-	(259.625.714)
As at 30/09/2026	**147.172.960.502**	**498.548.143.885**	**27.811.408.562**	**214.500.000**	**673.747.012.949**
Accumulated depreciation					
As at 01/01/2026	46.124.089.708	127.384.327.773	12.818.446.019	90.176.525	186.417.040.025
Depreciation in period	6.378.354.506	29.087.649.781	1.527.633.058	32.175.000	37.025.812.345
Liquidating, disposed	-	-	(259.625.714)	-	(259.625.714)
As at 30/09/2026	**52.502.444.214**	**156.471.977.554**	**14.086.453.363**	**122.351.525**	**223.183.226.656**
Net carrying amount					
As at 01/01/2026	101.048.870.794	362.875.171.669	14.661.606.439	124.323.475	478.709.972.377
As at 30/09/2026	**94.670.516.288**	**342.076.166.331**	**13.724.955.199**	**92.148.475**	**450.563.786.293**

Ending historical cost of tangible fixed assets pledged as loan securities:	161.891.162.349
Ending net book value of tangible fixed assets pledged as loan securities:	113.352.574.720
Cost of fully depreciated tangible fixed assets but still in use:	35.101.906.349

Appendix No. 02

18. Owner's equity

18.1. Increase and decrease in owner's equity

	Issued capital of owners	Share premium	Development investment fund	Retained earnings	Total
As at 01/01/2025	186.608.950.000	4.804.928.341	15.901.168.560	64.297.413.518	271.612.460.419
Increase in capital	37.319.440.000	-	-	-	37.319.440.000
Profit/(loss) in period	-	-	-	40.948.055.969	40.948.055.969
Appropriation to Development investment fund	-	-	1.328.307.560	(1.328.307.560)	-
Appropriation to bonus and welfare fund	-	-	-	(4.516.245.704)	(4.516.245.704)
Dividend payment in shares	-	-	-	(37.319.440.000)	(37.319.440.000)
Other decrease	-	-	-	75.005.690	75.005.690
As at 30/09/2025	**223.928.390.000**	**4.804.928.341**	**17.229.476.120**	**62.156.481.913**	**308.119.276.374**
As at 01/01/2026	324.078.750.000	24.784.354.774	17.229.476.120	65.282.956.698	431.375.537.592
Increase in capital	64.289.400.000	(493.000.000)	-	-	63.796.400.000
Profit/(loss) in period	-	-	-	94.320.523.586	94.320.523.586
Other increase	-	-	-	3.600.000.000	3.600.000.000
Decrease in capital	-	-	-	(55.089.400.000)	(55.089.400.000)
Earnings distribution	-	-	-	(6.428.462.742)	(6.428.462.742)
As at 30/09/2026	**388.368.150.000**	**24.291.354.774**	**17.229.476.120**	**101.685.617.542**	**531.574.598.436**

Appendix No.03

4. Comparative information

Data presented according to Circular 99/2025/TT-BTC			Data according to 2025 Financial Statement			Difference
Items	**Code**	**Reprepared**	**Items**	**Code**	**Prepared**	
4.1. Statement of Financial Position						
Other short-term receivables	135	3.683.560.276	Other receivables	136	3.528.616.436	154.943.840
Dividends and profit payable	313	763.828.928				763.828.928
Other short-term payables	320	624.963.900	Short-term other payables	319	1.388.792.828	(763.828.928)
			Other capital and funds	**430**	(154.943.840)	**154.943.840**
			Subsidized not-for-profit funds	431	(154.943.840)	154.943.840