



# **FINANCIAL STATEMENTS QUARTER I/2026**

1. Statement of Financial Position
2. Income statement
3. Cash flow statement
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**Beton 6 Corporation**

*Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City – Business code: 3700364079*

**BETON 6 CORPORATION**

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

**FINANCIAL STATEMENTS**

For the fiscal year ended 31 December 2026

**STATEMENT OF FINANCIAL POSITION**

As of 31 March 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>66.955.118.096</b>	<b>53.882.562.827</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>1</b>	<b>26.920.878.252</b>	<b>20.269.314.159</b>
1. Cash	111		10.617.147.310	4.044.602.589
2. Cash equivalents	112		16.303.730.942	16.224.711.570
<b>II. Short-term financial investments</b>	<b>120</b>		<b>600.000.000</b>	<b>600.000.000</b>
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	2	600.000.000	600.000.000
Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
Provision for diminution in value of other short-term investments (*)	126		-	-
<b>III. Short-term receivables</b>	<b>130</b>		<b>15.859.122.329</b>	<b>19.825.653.807</b>
1. Short-term trade receivables	131		313.101.025.652	317.048.524.124
2. Short-term prepayments to suppliers	132		72.422.138.496	72.492.544.266
3. Short-term inter-company receivables	133		-	-
Receivable according to the progress of construction contract	134		-	-
5. Receivables for short-term loans	135		74.966.947.757	74.966.947.757
6. Other short-term receivables	136	3	53.442.524.365	53.391.151.601
7. Allowance for short-term doubtful debts	137		(498.073.513.941)	(498.073.513.941)
8. Deficit assets for treatment	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>21.016.391.287</b>	<b>13.179.455.167</b>
1. Inventories	141	4	65.157.743.016	57.320.806.896
2. Allowance for inventories	142		(44.141.351.729)	(44.141.351.729)
<b>V Short-term biological assets</b>	<b>150</b>		<b>-</b>	<b>-</b>
1. Market animals	151		-	-
2. Seasonal crops or one-time harvested crops	152		-	-
3. Provision for impairment of short-term biological a	153		-	-
<b>VI. Other current assets</b>	<b>160</b>		<b>2.558.726.228</b>	<b>8.139.694</b>

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1. Short-term prepaid expenses	161	2.346.502.549	-
2. Deductible VAT	162	190.053.178	-
3. Taxes and other receivables from the State	163	22.170.501	8.139.694
4. Trading Government bonds	164	-	-
5. Other current assets	165	-	-

ITEMS	Code	Note	Ending balance	Beginning balance
<b>B- NON-CURRENT ASSETS</b>	<b>200</b>		<b>125.789.597.169</b>	<b>126.375.886.241</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>129.738.288</b>	<b>129.738.288</b>
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215		129.738.288	129.738.288
6. Allowance for long-term doubtful debts	216		-	-
<b>II. Fixed assets</b>	<b>220</b>	<b>5</b>	<b>78.358.868.387</b>	<b>79.522.410.668</b>
1. Tangible fixed assets	221	5a	78.358.868.387	79.522.410.668
- <i>Historical cost</i>	222		196.119.786.473	196.083.186.473
- <i>Accumulated depreciation</i>	223		(117.760.918.086)	(116.560.775.805)
2. Financial leased assets	224	5b	-	-
- <i>Historical cost</i>	225		1.376.685.762	1.376.685.762
- <i>Accumulated depreciation</i>	226		(1.376.685.762)	(1.376.685.762)
3. Intangible fixed assets	227		-	-
- <i>Initial cost</i>	228		-	-
- <i>Accumulated amortization</i>	229		-	-
<b>III. Long-term biological assets</b>	<b>230</b>		-	-
1. Livestock produce products periodically	231		-	-
a) Bearer livestock not yet mature	232		-	-



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b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term consumable biological assets	236		-	-
3. Long-term biological assets for one-time harvest	237		-	-
4. Provision for impairment of long-term biological as	238		-	-
<b>IV. Investment property</b>	<b>240</b>		-	-
- Historical costs	241		-	-
- Accumulated depreciation	242		-	-
<b>V. Long-term assets in process</b>	<b>250</b>		<b>11.104.358.141</b>	<b>10.426.545.283</b>
1. Long-term work in process	251		-	-
2. Construction-in-progress	252	6	11.104.358.141	10.426.545.283
<b>VI. Long-term financial investments</b>	<b>260</b>	<b>7</b>	<b>34.061.563.398</b>	<b>34.061.563.398</b>
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		1.050.000.000	1.050.000.000
3. Investments in other entities	263		34.880.800.000	34.880.800.000
Provisions for devaluation of long-term financial				
4. investments	264		(1.869.236.602)	(1.869.236.602)
5. Held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investmen	266		-	-
<b>VII Other non-current assets</b>	<b>270</b>		<b>2.135.068.955</b>	<b>2.235.628.604</b>
1. Deferred expenses	271	8	2.135.068.955	2.235.628.604
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
<b>TOTAL ASSETS</b>	<b>280</b>		<b>192.744.715.265</b>	<b>180.258.449.068</b>

ITEMS	Code	Note	Ending balance	Beginning balance
<b>C - LIABILITIES</b>	<b>300</b>		<b>1.260.254.539.390</b>	<b>1.230.695.528.798</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>1.258.551.739.390</b>	<b>1.228.992.728.798</b>
1. Short-term trade payables	311		137.410.943.673	137.542.650.156
2. Short-term advances from customers	312		64.030.327.961	56.362.599.827

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3. Taxes and other obligations to the State Budget	313	9	-	-
4. Payables to employees	314		3.128.670.064	546.128.967
5. Short-term accrued expenses	315		1.204.231.926	1.176.566.659
6. Short-term inter-company payables	316		14.102.443.594	14.232.306.423
Payable according to the progress of construction				
7. contracts	317		-	-
8. Short-term unearned revenue	318		-	-
9. Short-term Unearned Revenue	319		-	-
10. Other short-term payables	320		697.607.957.991	678.063.156.314
11. Short-term borrowings and financial leases	321	10a	339.277.371.124	339.277.371.124
12. Provisions for short-term payables	322		1.789.793.057	1.791.949.328
13. Bonus and welfare funds	323		-	-
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
<b>II. Non-current liabilities</b>	<b>330</b>		<b>1.702.800.000</b>	<b>1.702.800.000</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term borrowings and financial leases	338		1.702.800.000	1.702.800.000
9. Convertible bonds	339	10b	-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341		-	-
12. Provisions for long-term payables	342		-	-
13. Science and technology development fund	343		-	-

ITEMS	Code	Note	Ending balance	Beginning balance
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>(1.067.509.824.125)</b>	<b>(1.050.437.079.730)</b>
<b>I. Owner's equity</b>		<b>11</b>	<b>(1.067.509.824.125)</b>	<b>(1.050.437.079.730)</b>
1. Capital	411		329.935.500.000	329.935.500.000
- Ordinary shares carrying voting rights	411a		329.935.500.000	329.935.500.000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-

b

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For the fiscal year ended 31 December 2026

TP HCM, 20 April 2026

TP HCM, 20 April 2026

**Nguyen Xuan Vinh**  
**General Director**

This statement should be read in conjunction with the Notes to the Financial Statements

**BETON 6 CORPORATION**

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City


**FINANCIAL STATEMENTS**

For the fiscal year ended 31 December 2026

**INCOME STATEMENT**  
**QUARTER 1.2026**

Unit: VND

ITEMS	Code	Note	Quarter 1 Current year	Quarter 1 Prior year	Current year	Prior year
1. Sales	01	12	11.574.256.742	28.936.908.964	11.574.256.742	28.936.908.964
2. Sales deductions	02				-	-
3. Net sales	10		11.574.256.742	28.936.908.964	11.574.256.742	28.936.908.964
4. Cost of sales	11	13	8.584.815.476	23.102.379.974	8.584.815.476	23.102.379.974
5. Gross profit	20		2.989.441.266	5.834.528.990	2.989.441.266	5.834.528.990
6. Gain/loss on disposal of investment prope	21					
7. Financial income	22	14	188.835.461	46.502.724	188.835.461	46.502.724
8. Financial expenses	23	15	17.149.148.159	2.016.693.600	17.149.148.159	2.016.693.600
In which: Loan interest expenses	24		17.149.148.159	2.016.693.600	17.149.148.159	2.016.693.600
9. Selling expenses	25	16	-	-	-	-
10. General and administration expenses	26	17	3.101.872.963	3.790.024.507	3.101.872.963	3.790.024.507
11. Net operating profit/ (loss)	30		(17.072.744.395)	74.313.607	(17.072.744.395)	74.313.607
12. Other income	31	18	-	-	-	-
13. Other expenses	32	19	-	70.000.000	-	70.000.000
14. Other profit/ (loss)	40		-	(70.000.000)	-	(70.000.000)
15. Total accounting profit/ (loss) before tax	50		(17.072.744.395)	4.313.607	(17.072.744.395)	4.313.607
16. Current income tax	51		-	-	-	-
17. Deferred income tax	52		-	-	-	-
18. Profit/ (loss) after tax	60		(17.072.744.395)	4.313.607	(17.072.744.395)	4.313.607



Nguyen Thi Ngoc Tram  
Preparer/Chief Accountant

TP HCM, April 2026

  
 CÔNG TY  
CỔ PHẦN  
**BETON 6**  
HÀNG TRẠI DỪNG ĐƯỜNG  
HỒ CHÍ MINH  
 Nguyen Xuan Vinh  
General Director



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**FINANCIAL STATEMENTS**

For the fiscal year ended 31 December 2026

**CASH FLOW STATEMENT**

(Direct method)

For the fiscal year ended 31 December 2026

(From 01/01 to 31/03/2026)

Unit: VND

Cumulative from the Beginning of the  
Year to the End

ITEMS	Code	Note	Current year	Prior year
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1. Receipt form sales, supplying services and other revenue	01		24.160.715.728	27.710.798.471
2. Payment for suppliers	02		(12.682.680.226)	(17.323.563.789)
3. Payment for employees	03		(3.841.339.158)	(2.582.400.469)
4. Payment for loan interest	04		-	-
5. Corporate income tax paid	05		-	-
6. Other receipt from operating activities	06		45.584.473	39.430.707
7. Other payment for operating activities	07		(1.219.552.185)	(2.633.690.012)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>20</b>		<b>6.462.728.632</b>	<b>5.210.574.908</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Purchases and construction of fixed assets and other non-current assets	21		-	-
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23		-	-
4. Cash recovered from lending, selling debt instruments of other entities	24		-	-
5. Investments in other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		188.835.461	46.493.139
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>30</b>		<b>188.835.461</b>	<b>46.493.139</b>
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment for loan principal	34		-	-
5. Payments for financial leased assets	35		-	-
6. Dividends and profit paid to the owners	36		-	-
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>40</b>		<b>-</b>	<b>-</b>
<b>Net cash flows during the year</b>	<b>50</b>		<b>6.651.564.093</b>	<b>5.257.068.047</b>
<b>Beginning cash and cash equivalents</b>	<b>60</b>		<b>20.269.314.159</b>	<b>9.113.121.011</b>
<b>Effects of fluctuations in foreign exchange rates</b>	<b>61</b>		<b>-</b>	<b>-</b>
<b>Ending cash and cash equivalents</b>	<b>70</b>		<b>26.920.878.252</b>	<b>14.370.189.058</b>



Nguyen Thi Ngoc Tram  
Preparer/Chief Accountant



TP HCM, April 2026

Nguyen Xuan Vinh  
General Director



**BETON 6 CORPORATION**

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

**FINANCIAL STATEMENTS**

For the fiscal year ended 31 December 2026

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**NOTES TO THE FINANCIAL STATEMENTS**

**Quarter 1 for the fiscal year ended 31 December 2026**

**I. GENERAL INFORMATION****1. Ownership form**

Beton 6 Corporation (hereinafter referred to as “the Corporation”) is a joint stock company.

**2. Operating field**

The Corporation operates in fields of production of pre-cast concrete structures.

**3. Principal business activities**

Principal business activities of the Corporation are producing and installing pre-cast concrete structures (beams, piles, etc.); manufacturing construction materials; constructing transportation works, bridges and drains, roads and ports; providing dredging and surface reinforcement services, digging and executing foundation of construction works, providing work execution service by blasting method; executing industrial construction works; transporting freshly-mixed concrete products and providing super load service.

**II. FISCAL YEAR AND ACCOUNTING CURRENCY****1. Fiscal year**

The fiscal year of the Corporation is from 01 January to 31 December annually.

**2. Accounting currency unit**

The accounting currency unit is Vietnamese Dong (VND) since the Corporation’s transactions are primarily made in VND.

**III. ACCOUNTING STANDARDS AND SYSTEM****1. Accounting System**

The Corporation applies the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 95/2025/TT-BTC dated 27 October 2025 as well as the Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of these Financial Statements.

**2. Statement on the compliance with the Accounting Standards and System**

The General Director ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 95/2025/TT-BTC dated 27 October 2025 as well as the Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of these Financial Statements.

**IV. ACCOUNTING POLICIES****1. Principles for translating financial statements prepared in a foreign currency into Vietnamese Dong (VND)**

Principles for translating financial statements prepared in a foreign currency into Vietnamese Dong (VND) (in cases where the accounting currency differs from VND); and the effects (if any) arising from the translation of financial statements from a foreign currency into VND.

**2. Foreign currency transactions**

*These Notes form an integral part of and should be read in conjunction with the Financial Statements*



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Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the year shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For receivables: the buying rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation designates the customers to make payments.
- For payables: the selling rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation supposes to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Corporation makes payments.

### 3. Cash and cash equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments of which the due dates cannot exceed 03 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

### 4. Financial investments

#### *Held-to-maturity investments*

Investments are classified as held-to-maturity investments that the Corporation intends and is able to hold to maturity. The Corporation's held-to-maturity investments include term deposits in bank.

Held-to-maturity investments are initially recognized at cost. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Corporation's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

When there are reliable evidences proving that a part or the whole investment cannot be recovered and the loss is reliably determined, the loss is recognized as financial expenses during the year while the investment value is derecognized.

#### *Loans*

Loans are determined at original costs less allowance for doubtful debts, which is made on the basis of estimated losses.

#### *Investments in associates*

##### *Associate*

An associate is an entity which the Corporation has significant influence but not the control to govern the financial and operating policies. Significant influence is the right to participate in making the associate's financial and operating policies but not control those policies.



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#### *Initial recognition*

Investments in associates are initially recognized at original costs, including the cost of purchase or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments. Dividends and profit of the periods after the purchase of investments are recorded into the Corporation's sales. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity is followed up.

#### *Provisions for impairment of investments in subsidiaries, and associates*

Provisions for impairment of investments in associates are made when these entities suffers from losses at the rate equal to the difference between the actual capital invested by investors in associates and the actual owner's equity multiplying (x) by the Corporation's rate of capital contribution over the total actual capital invested by investors in associates. If the associates are consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases/ (decreases) in the provisions for impairment of investments in associates are recognized as financial expenses as of the balance sheet date.

#### *Investments in equity instruments of other entities*

Investments in equity instruments of other entities include such investments in equity instruments that the Corporation does not have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recognized at original costs, including the purchase price plus other directly attributable expenditure. Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments. Dividends and profit of the periods after the purchase of investments are recorded into the Corporation's sales. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity is followed up.

Provisions for investments in equity instruments of other entities are made as follows:

- For investments in listed shares or the reliably determined fair value of investments, provisions are made on the basis of the market value of shares.
- For investments of which the fair value is unable to determine at the time of reporting, provisions are made on the basis of the losses of the invested entities at the rate equal to the difference between the actual capital invested by parties and the actual owner's equity multiplying (x) by the Corporation's rate of capital contribution in comparison with the total actual capital invested by parties.

Increases/ (decreases) in the provisions for investments in equity instruments of other entities as of the balance sheet date are recorded into "Financial expenses".

## 5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according the following principles:

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- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Corporation and customers who are independent to the Corporation.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases/ (decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into "General and administration expenses".

#### 6. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandises: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant expenses.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Costs of inventories are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/ (decreases) in the obligatory allowance for inventories as of the balance sheet date are recorded into "Costs of sales".

#### 7. Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. Prepaid expenses of the Corporation mainly include repair expenses and expenses on reinforced concrete technology transfer. These prepaid expenses are allocated over the prepayment period or period of corresponding economic benefits generated from these expenses.

##### *Repair expenses*

Repair expenses include the expenses on expanding and repair of fixed assets. These expenses are allocated in accordance with the straight-line method for the period from 02 to 05 years.

##### *Expenses on reinforced concrete technology transfer*

Expenses on reinforced concrete technology transfer are allocated in accordance with the straight-line method in 240 months.

#### 8. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Corporation's operating expenses in accordance with the straight-line method over the lease term and are not subject to the method of lease payment.



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#### 9. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation expenses during the year.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 25
Machinery and equipment	05 – 10
Vehicles	06 – 10
Office equipment	03 – 07

#### 10. Financial leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are determined by their historical costs less accumulated depreciation. Historical cost is the lower cost of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments. Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or else mentioned in the lease. If the interest rate implicit in the lease cannot be determined, the incremental borrowing rate at commencement of the lease term will be applied.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives. If there is no reasonable certainty that the Corporation will obtain ownership at the end of the lease, the fixed asset shall be depreciated over the shorter of the lease term and the estimated useful life of the asset. The depreciation years of the financial leased assets are from 05 to 08 years.

#### 11. Investment property

Investment property is land use right held by the Corporation for capital appreciation. Investment property held for capital appreciation is measured at their historical costs less impairment. Historical cost includes all the expenses paid by the Corporation or the fair value of other considerations given to acquire the assets up to the date of its acquisition or construction.

Expenses related to investment property arising subsequent to initial recognition should be added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Corporation.

When the investment property is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposals is included in the income or the expenses during the year.

The transfer from owner-occupied property or inventories into investment property shall be made only when there is a change in use evidenced by the end of owner-occupation and the



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commencement of an operating lease to another party or the end of construction. The transfer from investment property to owner-occupied property or inventories shall be made when, and only when, there is a change in use evidenced by the commencement of owner-occupation or the commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the historical cost or net book value of investment property at the date of transfer.

#### 12. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Corporation) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

#### 13. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services already received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Corporation.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Payables and accrued expenses are classified into short-term and long-term items in the Balance Sheet on the basis of their remaining maturity as of the balance sheet date.

#### 14. Owner's equity

##### *Capital*

The Corporation's capital is recorded according to the actual amount already invested by shareholders.

##### *Treasury shares*

When a share capital in the owner's equity is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury shares and is recorded as a decrease in owner's equity. When this share capital is re-issued, the difference between the re-issuance price and carrying value of treasury shares is recorded in "Share premiums".

#### 15. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and approved by the Annual General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables when the Annual General Meeting of Shareholders approves.

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#### 16. Recognition of sales and income

##### *Sales of merchandises, finished goods*

Sales of merchandises, finished goods shall be recognized when all of the following conditions are satisfied:

- The Corporation transfers most of risks and benefits incident to the ownership of merchandises, products to customers.
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandises, products sold.
- The amount of sales can be measured reliably. The amount of sales can be measured reliably. Where the contracts stipulate that buyers have the right to return products, merchandises purchased under specific conditions, sales are recorded only when those specific conditions are no longer exist and buyers retains no right to return products, merchandises (except for the case that such returns are in exchange for other goods or services).
- The Corporation received or shall probably receive the economic benefits associated with the transaction.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### *Sales of service provision*

Sales of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Corporation received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of sales during the period is done on the basis of the stage of completion as of the balance sheet date.

##### *Interest*

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

##### *Dividends and profit shared*

Dividends and profit shared are recognized when the Corporation has the right to receive dividends or profit from the capital contribution. Particularly, the dividends paid in form of shares are not recorded as an increase in value, but the increasing quantity is followed up.

#### 17. Construction contracts

A construction contract is a contract agreement for the construction of an asset or combination of assets which are closely related or interdependent in terms of design, technology, functionality or their basic using purpose.

When the outcome of the construction contracts is estimated reliably,

- For the construction contracts stipulating that the contractors are paid according to the planned progress: revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as determined by the Corporation itself as of the balance sheet date.



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- For the construction contracts stipulating that the contractors are paid according to the work actually performed: revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as confirmed in the invoices made by the customers.

Increases/ (decreases) in revenue of the works done, compensation receivable and other receivables are only recognized upon the agreement with customers.

When the outcome of the construction contracts cannot be estimated reliably,

- Contract revenue is recognized only to the extent that contract costs incurred are expected to be reliably recoverable.
- Contract costs are only recognized as actually incurred.

The difference between total accumulated revenue from the construction contract already recognized and the accumulated amount in the invoices according to the planned progress of contract is recognized as an amount receivable or an amount payable according to the planned progress of implementation of the construction contracts.

#### 18. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly relevant to borrowings.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the year, except for particular borrowings serving the purpose of obtaining a specific asset.

#### 19. Expenses

Expenses are those that result in outflows of the Corporation's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

#### 20. Corporate income tax

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

##### *Corporate income tax*



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Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

#### ***Deferred income tax***

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Corporation shall offset deferred tax assets and deferred tax liabilities if:

- The Corporation has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Corporation has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

#### **21. Related parties**

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

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Notes to the Financial Statements (cont.)

**V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN STATEMENT OF FINANCIAL POSITION AND INCOME STATEMENT****1. Cash and cash Equivalents**

	<u>Current period</u>	<u>Prior period</u>
Cash on hand	7.552.781	8.452.781
Cash at bank	10.609.594.529	9.775.336.269
Cash equivalents	16.303.730.942	4.586.400.008
- <i>Cash equivalents</i>	<u>16.303.730.942</u>	<u>4.586.400.008</u>
<b>Total</b>	<b><u>26.920.878.252</u></b>	<b><u>14.370.189.058</u></b>

**2. Held To Maturity**

	<u>Current period</u>		<u>Prior period</u>	
	<u>Original price</u>	<u>Book value</u>	<u>Original price</u>	<u>Book value</u>
<b>Short term</b>	<b>600.000.000</b>	-	-	-
Term Deposit	600.000.000	-	-	-
Bonds	-	-	-	-
Other investments	-	-	-	-
<b>Long term</b>	-	-	-	-
Term Deposit	-	-	-	-
Bonds	-	-	-	-
Other investments	-	-	-	-
<b>Total</b>	<b><u>600.000.000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

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**3. Other Receivables****3a. Other short-term Receivables**

	Current period		Prior period	
	Balance	Provision	Balance	Provision
<i>Receivables from related parties</i>	6.728.945.263	(6.728.945.263)	6.728.945.263	(6.728.945.263)
Industry Construction Corporation – Loan interest receivable	6.728.945.263	(6.728.945.263)	6.728.945.263	(6.728.945.263)
<b>Receivables from other organizations and individuals</b>	<b>46.713.579.102</b>	<b>(41.412.550.926)</b>	<b>46.343.323.311</b>	<b>(41.312.550.926)</b>
3D – Long Hau Co., Ltd. - estimated interest on loan given	29.689.153.515	(29.689.153.515)	29.689.153.515	(29.689.153.515)
620 Ben Tre Construction Corp. – Loan got on other's behalf and dividends receivable	2.296.504.179	(2.296.504.179)	2.196.504.179	(2.196.504.179)
H&B Engineering & Construction Corporation - office rental deposit	808.496.294		808.496.294	
HB Infrastructure Investment and Cement Company Limited - Receivable for share transfer	1.805.200.000		1.805.200.000	
Advance payment	9.829.917.261	(9.426.893.232)	9.659.985.744	(9.426.893.232)
Receivable for share transfer				
Interest on loan given	106.490.336		106.490.336	
Short-term deposits	422.200.000		422.200.000	-
Other short-term receivables	1.755.617.517		1.655.293.243	-
<b>Total</b>	<b>53.442.524.365</b>	<b>(48.141.496.189)</b>	<b>53.072.268.574</b>	<b>(48.041.496.189)</b>

**3b. Long-term other receivables**

	Current period		Prior period	
	Balance	Provision	Balance	Provision
	-	-	-	-
<b>Receivables from other organizations and individuals</b>	<b>129.738.288</b>	<b>-</b>	<b>129.738.288</b>	<b>-</b>
Deposit	129.738.288	-	129.738.288	-
<b>Total</b>	<b>129.738.288</b>	<b>-</b>	<b>129.738.288</b>	<b>-</b>



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**4. Inventories**

	Current period		Prior period	
	Original costs	Allowance	Original costs	Allowance
Materials and supplies	7.568.302.700	(991.488.034)	3.972.870.142	(1.202.243.325)
Tools	50.271.255	(9.349.571)	9.685.571	(9.381.571)
Work-in-process	31.185.997.514	(31.185.997.514)	31.185.997.514	(31.185.997.514)
Finished goods	25.758.341.099	(11.359.686.162)	23.136.246.959	(14.975.361.733)
Merchandises	594.830.448	(594.830.448)	594.830.448	(594.830.448)
<b>Total</b>	<b>65.157.743.016</b>	<b>(44.141.351.729)</b>	<b>58.899.630.634</b>	<b>(47.967.814.591)</b>
	-	-	-	-

**Allowance for inventories**

	Current period	Prior period
Materials and supplies	991.488.034	1.202.243.325
Tools	9.349.571	9.381.571
Work-in-process	31.185.997.514	31.185.997.514
Finished goods	11.359.686.162	14.975.361.733
Merchandises	594.830.448	594.830.448
<b>Total</b>	<b>44.141.351.729</b>	<b>47.967.814.591</b>

The situation of fluctuations in inventory price reduction provisions is as follows :

	Current period	Prior period
Beginning balance	44.141.351.729	47.967.814.591
<b>Ending balance</b>	<b>44.141.351.729</b>	<b>47.967.814.591</b>

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**5a. Tangible fixed assets**

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
<b>Historical costs</b>					-
Beginning balance	133.171.881.960	42.268.965.503	18.531.825.504	2.110.513.506	196.083.186.473
Acquisition during the year		36.600.000			36.600.000
Liquidation and disposal			-		-
<b>Ending balance</b>	<b>133.171.881.960</b>	<b>42.305.565.503</b>	<b>18.531.825.504</b>	<b>2.110.513.506</b>	<b>196.119.786.473</b>
<b>Depreciation</b>					-
Beginning balance	53.650.041.123	42.268.395.672	18.531.825.504	2.110.513.506	116.560.775.805
Depreciation during the year	1.199.999.823	142.458			1.200.142.281
Liquidation and disposal					-
<b>Ending balance</b>	<b>54.850.040.946</b>	<b>42.268.538.130</b>	<b>18.531.825.504</b>	<b>2.110.513.506</b>	<b>117.760.918.086</b>
<b>Net book values</b>					
Beginning balance	79.521.840.837	569.831	-	-	79.522.410.668
<b>Ending balance</b>	<b>78.321.841.014</b>	<b>37.027.373</b>	<b>-</b>	<b>-</b>	<b>78.358.868.387</b>

**5b. Financial leased assets**

	Machinery and equipment	Vehicles	Total
<b>Historical costs</b>			-
Beginning balance	1.376.685.762	-	1.376.685.762
Acquisition during the year	-	-	-
Liquidation and disposal	-	-	-
<b>Ending balance</b>	<b>1.376.685.762</b>	<b>-</b>	<b>1.376.685.762</b>
<b>Depreciation</b>			
Beginning balance	1.376.685.762	-	1.376.685.762
Depreciation during the year		-	-
Liquidation and disposal		-	-
<b>Ending balance</b>	<b>1.376.685.762</b>	<b>-</b>	<b>1.376.685.762</b>
<b>Net book values</b>			
Beginning balance	-	-	-
<b>Ending balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

**6. Construction-in-progress**

	Current period	Prior period
Acquisition of Fixed Assets	524.250.000	
Major repair of fixed assets	1.586.316.934	
Construction-in-progress	8.993.791.207	8.993.791.207
- Expansion of yard	8.586.545.434	8.586.545.434
- Housing project in Chau Thoi	407.245.773	407.245.773
<b>Total</b>	<b>11.104.358.141</b>	<b>8.993.791.207</b>

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## 7. Long-term financial investments

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Notes to the Financial Statements (cont.)

**8. Deferred expenses**

	<u>Current period</u>	<u>Prior period</u>
Repair expenses	-	-
Expenses on reinforced concrete technology transfer	1.682.880.000	1.893.240.000
Dispatched tools and supplies	452.188.955	-
Other	-	-
<b>Total</b>	<b><u>2.135.068.955</u></b>	<b><u>1.893.240.000</u></b>

**9. Taxes and other obligations to the State Budget**

	<u>Current period</u>		<u>Prior period</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	-	9.624.773	-	9.624.773
VAT on imports	-	-	-	-
Import- export duties	-	-	-	1.326.300
Corporate income tax	-	8.139.694	-	8.139.694
Personal income tax	-	4.406.034	-	5.269.077
Land rental	3.128.670.064	-	3.128.670.064	-
Other taxes	-	-	-	-
<b>Total</b>	<b><u>3.128.670.064</u></b>	<b><u>22.170.501</u></b>	<b><u>3.128.670.064</u></b>	<b><u>24.359.844</u></b>

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Notes to the Financial Statements (cont.)

**10. Loans and financial lease**

<i>10a. Short-term borrowings and financial leases</i>	Current period	Prior period
<i>Short-term loans payable to related parties</i>	<i>1.587.000.000</i>	<i>1.587.000.000</i>
Mr Pham Van Hien	87.000.000	87.000.000
Beton 6 E&C Joint Stock Company	1.500.000.000	1.500.000.000
<i>Short-term loans and financial lease payable to other organizations and individuals</i>	<i>337.609.666.333</i>	<i>337.609.666.333</i>
<i>Vietcombank - Ho Chi Minh City Branch</i>	<i>63.771.084.251</i>	<i>63.771.084.251</i>
<i>Mrs Nguyen Thi Lan Anh</i>	<i>273.038.582.082</i>	<i>273.038.582.082</i>
<i>Mr Tran Thien Chau</i>	<i>800.000.000</i>	<i>800.000.000</i>
<b>Current portions of long-term loans</b>	<b>80.704.791</b>	<b>80.704.791</b>
Financial lease	80.704.791	80.704.791
<b>Total</b>	<b>339.277.371.124</b>	<b>339.277.371.124</b>

*10b. Long-term borrowings and financial leases*

	Current period	Prior period
<i>Short-term loans payable to related parties</i>	-	-
	-	-
<i>Short-term loans and financial lease payable to other organizations and individuals</i>	-	-
Current portions of long-term loans	-	-
<i>Financial lease</i>	-	-
<b>Long-term borrowings</b>	-	-
<b>Total</b>	-	-

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Notes to the Financial Statements (cont.)

**11. Owner's equity**

	Capital	Treasury shares	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	329.935.500.000	(559.957.325)	72.523.342.462	(1.395.780.261.007)	(993.881.375.870)
Profit in the previous year	-	-	-	(56.555.703.860)	(56.555.703.860)
Ending balance of the previous year	<u>329.935.500.000</u>	<u>(559.957.325)</u>	<u>72.523.342.462</u>	<u>(1.452.335.964.867)</u>	<u>(1.050.437.079.730)</u>
Beginning balance of the current year	329.935.500.000	(559.957.325)	72.523.342.462	(1.452.335.964.867)	(1.050.437.079.730)
Profit in the current year	-	-	-	(17.072.744.395)	(17.072.744.395)
Ending balance of the current year	<u>329.935.500.000</u>	<u>(559.957.325)</u>	<u>72.523.342.462</u>	<u>(1.469.408.709.262)</u>	<u>(1.067.509.824.125)</u>

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Notes to the Financial Statements (cont.)

**12. Sales****12a. Gross sales**

	<u>Current period</u>	<u>Prior period</u>
Sales of construction activities		
Sales of concrete products	8.166.506.336	28.936.908.964
Others	2.281.937.407	-
<b>Total</b>	<b>10.448.443.743</b>	<b>28.936.908.964</b>

**12b. Sales deductions**

	<u>Current period</u>	<u>Prior period</u>
Trade discount	-	-
Sales returns	-	-
Sales rebates	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13. Costs of sales**

	<u>Current period</u>	<u>Prior period</u>
Costs of construction activities	-	-
Costs of concrete products	7.340.947.947	23.102.379.974
Other costs	93.545.000	-
Allowance for inventories	-	-
<b>Total</b>	<b>7.434.492.947</b>	<b>23.102.379.974</b>

**14. Financial income**

	<u>Current period</u>	<u>Prior period</u>
Bank deposit interest	188.835.461	46.502.724
Interest on loans given	-	-
Dividends shared	-	-
Exchange gain arising	-	-
Proceeds from capital transfer	-	-
Other	-	-
<b>Total</b>	<b>188.835.461</b>	<b>46.502.724</b>



**CÔNG TY CỔ PHẦN BÊTÔN 6**

Địa chỉ: Km 1877, QL1K, Phường Đông Hòa, Thành phố Hồ Chí Minh

**BÁO CÁO TÀI CHÍNH**

Cho năm tài chính kết thúc ngày 31 tháng 12 năm 2026

Bản thuyết minh Báo cáo tài chính (tiếp theo)

**15. Chi phí tài chính**

	<u>Kỳ này</u>	<u>Kỳ này năm trước</u>
Chi phí lãi vay	17.149.148.159	2.016.693.600
Lãi mua hàng trả chậm	-	-
Lỗi chênh lệch tỷ giá phát sinh	-	-
Lỗi chênh lệch tỷ giá do đánh giá lại các khoản mục tiền tệ có gốc ngoại tệ	-	-
Trích lập/hoàn nhập dự phòng đầu tư vào đơn vị khác	-	-
Chiết khấu thanh toán	-	-
<b>Cộng</b>	<u><u>17.149.148.159</u></u>	<u><u>2.016.693.600</u></u>

**16. Chi phí bán hàng**

	<u>Kỳ này</u>	<u>Kỳ này năm trước</u>
Chi phí cho nhân viên	-	-
Chi phí dịch vụ mua ngoài	-	-
Chi phí khác	-	-
<b>Cộng</b>	<u><u>-</u></u>	<u><u>-</u></u>

**17. Chi phí quản lý doanh nghiệp**

	<u>Kỳ này</u>	<u>Kỳ này năm trước</u>
Chi phí nguyên liệu, vật liệu	26.613.914	25.439.405
Chi phí nhân viên	1.414.355.483	1.534.354.909
Trích lập/hoàn nhập dự phòng phải thu khó đòi	-	-
Tiền thuê đất	688.622.515	782.167.515
Trợ cấp thôi việc	146.964.130	141.124.915
Chi phí dịch vụ mua ngoài	-	-
Chi phí khác	824.995.381	1.306.937.763
<b>Cộng</b>	<u><u>3.101.551.423</u></u>	<u><u>3.790.024.507</u></u>

**BETON 6 CORPORATION**

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

**FINANCIAL STATEMENTS**

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

**18. Other income**

	<u>Current period</u>	<u>Prior period</u>
Proceeds from liquidation and disposal of fixed assets	-	-
Proceeds from warranty of construction works		-
Other income	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

**19. Other expenses**

	<u>Current period</u>	<u>Prior period</u>
Fines for late payment of social insurance premiums, tax fines and tax collected in arrears	-	70.000.000
Late payment interest	-	-
Other expenses	-	-
<b>Total</b>	<u>-</u>	<u>70.000.000</u>


**20. Operating costs**

	<u>Current period</u>	<u>Prior period</u>
Materials and supplies	9.548.876.859	18.152.990.164
Labor	4.273.895.797	4.525.071.127
Depreciation of fixed assets	1.197.986.010	1.248.427.509
External services rendered	204.469.638	179.876.381
Other expenses	1.923.947.932	2.766.662.854
<b>Total</b>	<u>17.149.176.236</u>	<u>26.873.028.035</u>

Preparer/Chief Accountant



Nguyen Thi Ngoc Tram

TP HCM, 20 April 2026  
General Director
  
 Nguyen Xuan Vinh

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