

Hai Phong, May 20th 2026

PROPOSAL (No. 02)

Re: Approval of 2025 Audited Financial Statements

To: - The 2026 Annual General Meeting of Shareholders

- Pursuant to the provisions of the Law on Enterprises;
- Pursuant to the Charter of organization and operation of Hai Phong Construction Joint Stock Corporation No.3;
- Pursuant to the 2025 Audited Financial Statements by An Viet Auditing Company Limited.

Pursuant to Resolution No.01/2025/NQ-ĐHĐCĐ dated 05 June 2025 of the 2025 Annual General Meeting of Shareholders on authorizing the Company's Board of Management to select an auditing company, in 2025 the Company signed an audit contract with An Viet Auditing Company Limited. The 2025 Audited Financial Statements have been completed by An Viet Auditing Company Limited.

The 2025 Audited Financial Statements of Hai Phong Construction Joint Stock Corporation No.3 are published in accordance with regulations. The detailed content is posted on the Company's website (www.haco3.com.vn) and the content of the Summarized Financial Report is attached in the 2026 Annual General Meeting of Shareholders documents, including:

1. Auditor's Report
2. Balance sheet as at 31 December 2025
3. Income Statement of 2025
4. Cash Flow Statement
5. Financial Statement Explanation

In the Auditor's opinion, the 2025 Financial Statements of Hai Phong Construction Joint Stock Corporation No.3 "give a true and fair view of, in all material respects, the financial position of Haiphong Construction Joint-Stock Corporation No.3 as at 31/12/2025 and the results of its operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese enterprise Accounting System and the relevant statutory requirements applicable to financial reporting".

Respectfully submit to the General Meeting of Shareholders for consideration and approval.

Recipient:

- As above
- BOD, BS,
- For filing

On behalf of Board of Directors
Chairman

Phạm Kỳ Hưng

BALANCE SHEET
As at 31/12/2025Form B01 - DN
Unit: VND
01/01/2025

ITEMS	Codes	Notes	31/12/2025	01/01/2025
A. CURRENT ASSETS	100		515,833,774,671	512,056,420,336
I. Cash and cash equivalents	110		1,806,913,043	2,463,121,333
1. Cash	111	5	1,806,913,043	883,121,333
2. Cash equivalents	112		-	1,580,000,000
II. Short-term financial investments	120		444,562,304,033	431,353,124,213
1. Trading securities	121	9.1	78,008,204,932	96,012,269,715
2. Provision for impairment of trading securities	122	9.2	(7,823,728,019)	(9,915,145,502)
3. Held-to-maturity investments	123	9.3	374,377,827,120	345,256,000,000
III. Short-term receivables	130		68,234,363,434	76,044,309,073
1. Short-term trade receivables	131	6	61,199,537,226	68,830,193,792
2. Other short-term receivables	136	7	7,034,826,208	7,214,115,281
IV. Inventories	140		209,861,107	1,904,732,779
1. Inventories	141	8	209,861,107	1,904,732,779
V. Other current assets	150		1,020,333,054	291,132,938
1. Short-term prepayments	151	12.1	693,676,097	291,132,938
2. Taxes and other receivables from the State budget	153	14.2	326,656,957	-
B. NON-CURRENT ASSETS	200		88,668,543,694	94,810,756,283
I. Fixed assets	220		1,603,493,474	2,272,791,886
1. Tangible fixed assets	221	10	1,603,493,474	2,272,791,886
- Cost	222		8,511,583,878	8,559,503,878
- Accumulated depreciation	223		(6,908,090,404)	(6,286,711,992)
II. Investment properties	230	11	49,129,181,888	54,319,269,140
- Cost	231		155,757,200,265	155,757,200,265
- Accumulated depreciation	232		(106,628,018,377)	(101,437,931,125)
III. Long-term investments	250		28,226,499,362	30,705,984,199
1. Investments in subsidiaries	251	9.4	-	2,757,555,677
2. Investments in joint ventures, associates	252	9.4	29,430,000,000	29,430,000,000
3. Provision for impairment of long-term financial investments	254	9.5	(1,203,500,638)	(1,481,571,478)
IV. Other long-term assets	260		9,709,368,970	7,512,711,058
1. Long-term prepayments	261	12.2	9,709,368,970	7,512,711,058
TOTAL ASSETS (270=100+200)	270		604,502,318,365	606,867,176,619

BALANCE SHEET (CONTINUED)
As at 31/12/2025

Form B01 - DN
Unit: VND
01/01/2025

ITEMS	Codes	Notes	31/12/2025	01/01/2025
C. LIABILITIES	300		37,983,654,675	39,001,013,836
I. Current liabilities	310		35,341,032,045	36,463,864,721
1. Short-term trade payable	311	13	968,363,056	1,001,152,182
2. Short-term advances from customers	312		-	168,067,456
3. Taxes and other payables to the State budget	313	14.1	4,325,086,270	3,899,251,690
4. Payable to employees	314		2,583,214,486	2,331,844,526
5. Short-term accrued expenses	315	15	194,514,397	944,093,167
6. Short-term unearned revenue	318		-	2,181,818,182
7. Other current payables	319	16.1	21,991,724,092	18,962,933,852
8. Short-term provisions	321	17	491,140,680	625,539,135
9. Bonus and welfare funds	322		4,786,989,064	6,349,164,531
II. Long-term liabilities	330		2,642,622,630	2,537,149,115
1. Other long-term payables	337	16.2	2,642,622,630	2,537,149,115
D. EQUITY	400		566,518,663,690	567,866,162,783
I. Owners' equity	410	18	566,518,663,690	567,866,162,783
1. Owners' contributed capital	411	18	206,857,170,000	206,857,170,000
- Ordinary shares with voting rights	411a		206,857,170,000	206,857,170,000
2. Share premium	412	18	45,565,123	45,565,123
3. Investment and development fund	418	18	58,691,651,494	56,778,782,918
4. Other equity funds	420	18	10,235,829,384	10,235,829,384
5. Undistributed profit after tax	421	18	290,688,447,689	293,948,815,358
- Undistributed profit after tax brought forward	421a		271,350,229,782	276,377,160,829
- Undistributed profit after tax for the current period	421b		19,338,217,907	17,571,654,529
TOTAL RESOURCES (440=300+400)	440		604,502,318,365	606,867,176,619

Preparer

Vu Thi Van Thuong

Chief Accountant

Luu Thi Phuong



Haiphong, 17 March 2026
General Director

Bui Thi Ngoc Anh

INCOME STATEMENT
Year 2025

Form B02 - DN
Unit: VND
Year 2024

ITEMS	Codes	Notes	Year 2025	Year 2024
1. Revenue from goods sold and services rendered	01	20	73,201,383,127	78,498,815,539
2. Deductions	02	20	2,584,317	-
3. Net revenue from goods sold and services rendered (10=01-02)	10	20	73,198,798,810	78,498,815,539
4. Cost of sales	11	21	52,109,579,448	58,626,574,833
5. Gross profit from goods sold and services rendered (20=10-11)	20		21,089,219,362	19,872,240,706
6. Financial income	21	22	32,471,819,524	33,242,193,107
7. Financial expenses	22	23	1,934,606,051	2,323,365,605
- In which: Interest expenses	23		1,947,664	96,751
8. Selling expenses	25	24.1	1,993,553,966	327,090,497
9. General and administrative expenses	26	24.2	7,156,301,740	6,398,350,013
10. Operating profit/(loss) {30=20+(21-22)-(25+26)}	30		42,476,577,129	44,065,627,698
11. Other income	31	25	6,372,094,166	5,716,205,100
12. Other expenses	32	26	11,414,548	1,250,106,930
13. Profit/(loss) from other activities (40=31-32)	40		6,360,679,618	4,466,098,170
14. Accounting profit/(loss) before tax (50=30+40)	50		48,837,256,747	48,531,725,868
15. Current corporate income tax expense	51	27	8,813,321,840	10,274,354,339
16. Deferred tax expense/(income)	52		-	-
17. Net profit/(loss) after tax (60=50-51-52)	60		40,023,934,907	38,257,371,529
18. Earnings per share	70	29	1,935	1,849

Preparer

Vu Thi Van Thuong

Chief Accountant

Luu Thi Phuong



Haiphong, 17 March 2026
General Director

Bui Thi Ngoc Anh

CASH FLOW STATEMENT
(Indirect method)
Year 2025Form B03 - DN
Unit: VND
Year 2024

ITEMS	Codes	Notes	Year 2025	Year 2024
I. Cash flows from operating activities				
1. Profit before tax	01		48,837,256,747	48,531,725,868
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	02	10,11	5,859,385,664	5,573,012,557
- Provisions	03		(2,503,886,778)	1,858,364,908
- Foreign exchange differences upon revaluation of monetary items denominated in foreign currency	04		-	6,193
- (Profits)/losses from investing activities	05		(24,089,719,597)	(21,316,194,752)
- Interest expenses	06	23	1,947,664	96,751
3. Operating profit before changes in working capital	08		28,104,983,700	34,647,011,525
- (Increase)/decrease in receivables	09		10,278,079,730	(30,584,308,337)
- (Increase)/decrease in inventories	10		1,694,871,672	(987,694,820)
- Increase/(decrease) in payables	11		(4,461,685,836)	(20,430,093,674)
- (Increase)/decrease in prepayments	12		(2,599,201,071)	(382,729,921)
- (Increase)/decrease in trading securities	13		18,004,064,783	(12,849,339,615)
- Interest paid	14	23	(1,947,664)	(96,751)
- Corporate income tax paid	15	14	(8,573,962,293)	(11,219,904,895)*
- Other cash outflows from operating activities	17		(1,562,175,467)	(1,731,125,877)
Net cash flows from operating activities	20		40,883,027,554	(43,538,282,365)
II. Cash flows from investing activities				
1. Payments for purchases and construction of fixed assets	21		-	(2,685,851,387)
2. Proceeds from sales, disposals of fixed assets	22	25	4,000,000	-
3. Payments for loans granted, purchases of debt instruments	23		(699,845,652,951)	(747,746,400,000)
4. Proceeds from collection of loans, sales of debt instruments	24		670,465,000,000	792,624,598,440
5. Interest and dividends received	27		24,307,310,057	22,631,776,353
Net cash flows from investing activities	30		(5,069,342,894)	64,824,123,406
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		53,695,259,874	523,122,174
2. Repayments of borrowings	34		(53,695,259,874)	(523,122,174)
3. Dividends paid	36		(36,469,892,950)	(25,516,544,450)
Net cash flows from financing activities	40		(36,469,892,950)	(25,516,544,450)
Net increase/(decrease) in cash and cash equivalents (50=20+30+40)	50		(656,208,290)	(4,230,703,409)
Cash and cash equivalents at the beginning of the year	60		2,463,121,333	6,693,830,935
Effect of foreign exchange differences	61		-	(6,193)
Cash and cash equivalents at the end of the year (70=50+60+61)	70	5	1,806,913,043	2,463,121,333

The notes are applied for the figures in the current year.

Preparer

Chief Accountant

Haiphong, 17 March 2026

General Director

Vu Thi Van Thuong

Luu Thi Phuong

Bui Thi Ngoc Anh

