

HONG HA VIET NAM JOINT STOCK COMPANY

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CÔNG TY
CỔ PHẦN
HỒNG HÀ
VIỆT NAM

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CONSOLIDATED FINANCIAL STATEMENTS
Q3 2026

Recipients of the report:

--- Ha Noi - 2026 ---

HONG HA VIET NAM JOINT STOCK COMPANY

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CONSOLIDATED FINANCIAL STATEMENTS

Q3 2026

INCLUDES THE REPORTS:

- CONSOLIDATED STATEMENT OF FINANCIAL POSITION
- CONSOLIDATED STATEMENT OF INCOME
- CONSOLIDATED STATEMENT OF CASH FLOWS
- NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Recipients of the report:

---Ha Noi - 2026---

HONG HA VIETNAM JOINT STOCK COMPANY

Address: Operating building, New Urban Area of Tu Hiep, Yen So Ward, Hanoi City

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

ITEMS	Code	Note	Ending balance (or 30/09/2026)	Beginning balance (or 01/01/2026)
ASSETS				
A- CURRENT ASSETS	100	-	285,418,504,417	428,413,659,071
I- Cash and cash equivalents	110	V.1	30,071,584,983	43,187,127,919
1. Cash	111		3,017,413,170	14,783,383,365
2. Cash equivalents	112		27,054,171,813	28,403,744,554
II. Short-term investments	120		150,570,825,000	170,586,028,000
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123	V.2b	211,596,380,900	231,611,583,900
4. Allowance for short-term held-to-maturity investments (*)	124		(61,025,555,900)	(61,025,555,900)
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		51,821,030,760	33,823,201,047
1. Short-term trade receivables	131	V.3a	28,552,104,316	5,750,701,316
2. Short-term prepayments to suppliers	132		6,848,787,763	16,254,459,279
3. Short-term intra-company receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Short-term loan receivable	135	V.4	16,420,138,681	11,818,040,452
6. Provision for short-term doubtful debts (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		51,570,286,594	176,928,080,860
1. Inventories	141	V.7	51,570,286,594	176,928,080,860
2. Provision for devaluation of inventories (*)	149		-	-
V- Short-term biological assets	150	V.12	-	-
1. Livestock for single-use production (short-term)	151		-	-
2. Seasonal crops or single-harvest plants (short-term)	152		-	-
3. Allowance for impairment of short-term biological assets (*)	153		-	-
VI. Other short-term assets	160		1,384,777,080	3,889,221,245
1. Short-term prepaid expenses	161		-	-
2. Deductible VAT	162		1,384,777,075	3,742,710,290
3. Taxes and other receivables from State budget	163	V.19b	5	146,510,955
4. Purchase and resale of Government bonds	164		-	-
5. Other current assets	165	V.15	-	-
B- NON-CURRENT ASSETS	200		64,520,973,900	64,126,310,988
I. Non-current receivables	210		-	-
1. Long-term receivables	211	V.3b	-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for long-term doubtful receivables (*)	216		-	-
II. Fixed assets	220		12,574,847,052	3,193,954,409
1. Tangible fixed assets	221	V.9	12,574,847,052	3,193,954,409
- Historical cost	222		13,689,807,453	3,800,925,635
- Accumulated depreciation (*)	223		(1,114,960,401)	(606,971,226)
2. Finance lease fixed assets	224	V.11	-	-

ITEMS	Code	Note	Ending balance (or 30/09/2026)	Beginning balance (or 01/01/2026)
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	-	-
- Historical cost	228		-	-
- Accumulated depreciation (*)	229		-	-
III. Long-term biological assets	230	V.12	-	-
1. Livestock for recurring production	231		-	-
a) Livestock for recurring production not yet mature	232		-	-
b) Livestock for recurring production at maturity	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Livestock for single-use production (long-term)	236		-	-
3. Seasonal crops or single-harvest plants (long-term)	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
IV. Investment properties	240	V.13	4,156,209,185	4,235,625,185
- Historical cost	241		4,729,769,185	4,729,769,185
- Accumulated depreciation (*)	242		(573,560,000)	(494,144,000)
IV. Long-term assets in progress	250	V.8	8,950,497,624	8,748,020,464
1. Long-term work in progress	251		-	-
2. Construction in progress	252		8,950,497,624	8,748,020,464
V. Long-term investments	260	V.2c	6,200,500,000	15,402,264,633
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		(25,268,235,367)	9,201,764,633
3. Equity investments in other entities	263		6,200,500,000	6,200,500,000
4. Allowance for impairment of long-term investments in other entities (*)	264		25,268,235,367	-
5. Long-term held-to-maturity investments	265		-	-
6. Allowance for long-term held-to-maturity investments (*)	266		-	-
VI. Other long-term assets	270		32,638,920,039	32,546,446,297
1. Long-term prepaid expenses	271	V.14	32,638,920,039	32,546,446,297
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274	V.15	-	-
5. Goodwill	275		-	-
TOTAL ASSETS (270=100+200)	270		349,939,478,317	492,539,970,059
CAPITAL				
C. LIABILITIES (300=310+330)	300		80,646,347,583	227,273,285,876
I. Current liabilities	310		80,646,347,583	227,273,285,876
1. Short-term trade payables	311	V.17a	71,311,944,798	61,110,284,819
2. Short-term prepayments from customers	312		41,644,843	155,905,243,843
3. Dividends and profit payable	313	V.18	671,181,000	671,181,000
4. Taxes and other payables to State budget	314		1,091,303,514	1,208,919,832
5. Payables to employees	315		100,691,814	54,601,787
6. Short-term accrued expenses	316	V.20a	-	-
7. Short-term intra-company payables	317		-	-
8. Payables according to the progress of construction contracts	318		-	-
9. Short-term unearned revenue	319	V.22	193,144,545	27,181,818
10. Other short-term payables	320	V.21a	2,555,135,584	2,181,071,292
11. Short-term borrowings and finance lease liabilities	321	V.16a	4,500,000,000	5,930,000,000
12. Provisions for short-term payables	322	V.25a	-	-
13. Bonus and welfare fund	323		181,301,485	184,801,485
14. Price stabilization fund	324		-	-
15. Purchase and resale of Government bonds	325		-	-

ITEMS	Code	Note	Ending balance (or 30/09/2026)	Beginning balance (or 01/01/2026)
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331	V.17b	-	-
2. Long-term prepayments from customers	332		-	-
3. Long-term taxes and other payables to the State	333	V.19a	-	-
4. Long-term accrued expenses	334	V.20b	-	-
5. Intra-company payables on operating capital	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338	V.21b	-	-
9. Long-term borrowings and finance lease liabilities	339	V.16b	-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Provisions for long-term payables	343	V.25b	-	-
14. Science and technology development fund	344		-	-
D. OWNERS' EQUITY (400=410+430)	400		269,293,130,734	265,266,684,183
1. Contributed capital	411	V.27	200,000,000,000	200,000,000,000
- Ordinary shares with voting rights	411a		200,000,000,000	200,000,000,000
- Preference shares	411b		-	-
2. Share Premium	412		59,696,774,500	59,696,774,500
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (repurchased own shares) (*)	415		(21,118,002,077)	(21,118,002,077)
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		23,944,698,303	23,944,698,303
9. Other reserves	419		4,232,251,900	4,232,251,900
10. Retained earnings	420		(616,613,208)	(4,643,321,393)
- Retained earnings accumulated till the end of the previous year	420a		(4,643,321,393)	(43,026,938,966)
- Retained earnings of the current year	420b		4,026,708,185	38,383,617,573
11. Non – Controlling Interests	429		3,154,021,316	3,154,282,950
Total cappital	440		349,939,478,317	492,539,970,059

Preparer



Nguyen Thi Hoa Vinh

Chief Accountant



Nguyen Thi Hoa Vinh

Hà Nội, October 22, 2026

Deputy General Director



Trần Thị Thanh Bình

HONG HA VIETNAM JOINT STOCK COMPANY

Address: Operating building, New Urban Area of Tu Hiep, Yen So Ward, Hanoi City

CONSOLIDATED STATEMENT OF INCOME
Quarter 3 - 2026

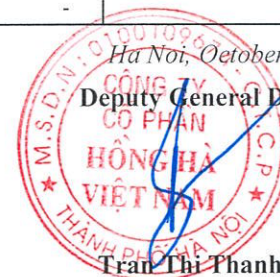
Items	Code	Note	Q3		Year	
			2026	2025	2026	2025
1. Revenue from sales of goods and rendering of services	01	VII.1	51,863,008,396	276,459,635	166,874,542,007	700,085,087
2. Revenue deductions	02	VII.2	-	-	-	-
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		51,863,008,396	276,459,635	166,874,542,007	700,085,087
4. Cost of goods sold and services rendered	11	VII.3	53,278,841,120	138,972,000	169,899,497,499	412,485,000
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		(1,415,832,724)	137,487,635	(3,024,955,492)	287,600,087
6. Profit/Loss from the sale or disposal of investment property	21	VII.4	-	-	-	-
7. Financial income	22	VII.5	7,302,031,627	84,502,973,856	11,008,117,039	84,706,866,312
8. Financial expense	23	VII.6	-	-	83,220,000	-
<i>In which: Interest expense</i>	24		-	-	83,220,000	-
9. Share of joint ventures and associates' profit or loss			-	-	-	-
10. Selling expense	25	VII.9a	-	-	-	-
11. General and administrative expense	26	VII.9b	894,850,414	3,716,631,899	2,798,435,645	4,340,800,442
12. Net profit from operating activities {30=20+21+22-(23+25+26)}	30		4,991,348,489	80,923,829,592	5,101,505,902	80,653,665,957
13. Other income	31	VII.7	-	-	454,545	-
14. Other expense	32	VII.8	-	6,292,656	-	6,292,656
15. Lợi nhuận khác(40=31-32)	40		-	(6,292,656)	454,545	(6,292,656)
16. Total net profit before tax (50=30+40)	50		4,991,348,489	80,917,536,936	5,101,960,447	80,647,373,301
17. Current corporate income tax expense	51	VII.11	1,038,765,252	9,377,430,337	1,075,513,896	9,377,430,337
18. Deferred corporate income tax expense	52		-	-	-	-
19. Profit after corporate income tax (60=50-51-52)	60		3,952,583,237	71,540,106,599	4,026,446,551	71,269,942,964
20. Profit after tax attributable to owners of the parent	61		3,952,580,370	71,541,646,879	4,026,708,185	71,272,487,945
21. Profit after tax attributable to non-controlling interest	62		2,867	(1,540,280)	(261,634)	(2,544,981)
22. Basic earnings per share (*)	70		-	-	-	-
23. Diluted earnings per share (*)	71		-	-	-	-

Preparer


 Nguyen Thi Hoa Vinh

Chief Accountant


 Nguyen Thi Hoa Vinh

 Hanoi, October 22, 2026
 Deputy General Director


Trần Thị Thanh Bình

HONG HA VIETNAM JOINT STOCK COMPANY

Address: Operating building, New Urban Area of Tu Hiep, Yen So Ward, Hanoi City

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

Quarter 3 - 2026

Items	Code	Year-to-date through the end of Q3	
		This Year	Previous Year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Profit before tax</i>	1	5,101,960,447	80,647,373,301
<i>2. Adjustment for</i>		-	-
- Depreciation and amortization of fixed assets and investment properties	2	683,905,175	174,681,000
- Provisions	3	-	-
- Exchange rate gains/losses arising from the revaluation of foreign currency-denominated monetary items	4	-	-
- Profit/Loss from investing and financing activities	5	- 11,008,117,039	- 56,005,332,322
- Interest expense	6	83,220,000	-
- Other adjustments	7	-	-
<i>3.3. Operating profit before changes in working capital</i>	8	- 5,139,031,417	24,816,721,979
- Increase or decrease in receivables	9	17,997,757,713	- 94,553,501,865
- Increase or decrease in inventories	10	125,357,794,266	- 37,372,509,107
- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11	- 170,551,766,429	26,646,230,081
- Increase/decrease in deferred expenses	12	- 92,473,742	61,430,116
- Increase or decrease in trading securities	13	-	-
- Interest paid	14	- 83,220,000	-
- Corporate income tax paid	15	- 1,188,431,599	- 75,260,687
- Other receipts from operating activities	16	-	-
- Other payments on operating activities	17	- 3,500,000	- 16,500,000
<i>Net cash flow from operating activities</i>	20	- 33,702,871,208	- 80,493,389,483
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and other long-term assets	21	- 10,091,358,978	- 200,955,882
2. Proceeds from disposals of fixed assets and other long-term assets	22	454,545	-
3. Loans and purchase of debt instruments from other entities	23	- 150,000,000,000	- 105,043,117,808
4. Collection of loans and resale of debt instrument of other entities	24	170,000,000,000	11,692,664,146
5. Equity investments in other entities	25	-	-
6. Proceeds from equity investment in other entities	26	9,201,764,633	208,306,086,450
7. Interest and dividend received	27	2,906,468,072	3,713,406,615
<i>Net cash flow from investing activities</i>	30	22,017,328,272	118,468,083,521
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuance of shares and receipt of contributed capital	31	-	-
2. Repayment of capital contributions and repurchase of stock issued	32	-	-
3. Proceeds from borrowings	33	-	2,130,000,000
4. Repayment of principal	34	- 1,430,000,000	-
5. Repayment of financial principal	35	-	-
6. Dividends or profits paid to owners	36	-	-
<i>Net cash flow from financing activities</i>	40	- 1,430,000,000	2,130,000,000
<i>Net cash flows in the year (50= 20+30+40)</i>	50	- 13,115,542,936	40,104,694,038
<i>Cash and cash equivalents at the beginning of the year</i>	60	43,187,127,919	17,954,918,969
<i>Effect of exchange rate fluctuations</i>	61	-	-
<i>Cash and cash equivalents at the end of the year (70=50+60+61)</i>	70	30,071,584,983	58,059,613,007

Preparer



Nguyen Thi Hoa Vinh

Chief Accountant



Nguyen Thi Hoa Vinh

Hanoi, October 22, 2026

Deputy General Director



Tran Thi Thanh Binh

HONG HA VIETNAM JOINT STOCK COMPANY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Quarter III - Year 2026

I. Characteristics of the Enterprise's Activities

1. Type of Capital Ownership: Joint Stock
2. Business Sector: Construction
3. Business Activities: Construction
4. Ordinary Production and Business Cycle.
5. Characteristics of the Enterprise's Activities During the Financial Year Affecting the Financial Statements.
6. Corporate Structure:

- o List of subsidiaries;

- + Hong Ha Ha Noi Joint Stock Company
 - Address: No. 18, Alley 4, Phuong Mai Street, Phuong Mai Ward, Dong Da District, Hanoi
 - Parent Company's Benefit Rate: 75.50%
 - Parent Company's Voting Rights: 75.50%

- o List of joint ventures and associates;

- + Song Day – Hong Ha Oil and Gas Joint Stock Company
 - Address: No. 102 Thai Thinh, Dong Da, Hanoi
 - Ownership Percentage: 33.53%
 - Voting Rights Percentage: 33.53%

7- Number of employees at the end of the fiscal year or the average number of employees during the year: 8 employees.

8- Statement on comparability of information in the Financial Statements: The figures are derived from the Financial Statements for the fiscal year 2025 of Hong Ha Vietnam Joint Stock Company.

9- Explanations of other information in the Financial Statements in accordance with relevant laws such as enterprise law, securities law, etc.

II- Accounting period and currency used in accounting

- 1- Accounting period: from January 1 to December 31 annually.
- 2- Currency used in accounting: Vietnamese Dong (VND).

III- Accounting standards and accounting regime applied

- 1- Accounting regime applied: Circular No. 99/2025/TT-BTC dated October 27, 2025.
- 2- Statement of compliance with Vietnamese Accounting Standards and Accounting Regime: The Vietnamese accounting system and current regulations of the Socialist Republic of Vietnam.

IV- Applied accounting policies

- 1- Principles for converting financial statements prepared in foreign currencies into Vietnamese Dong.
- 2- Types of exchange rates applied in accounting.
- 3- Principles for determining the effective interest rate used to discount cash flows.

4- Principles for recognition of cash and cash equivalents:

Cash is a consolidated indicator reflecting the total amount of cash available at the reporting date, including cash on hand and demand bank deposits, recorded and reported in Vietnamese Dong (VND).

5- Accounting principles for financial investments:

- a) Trading securities;
 - b) Held-to-maturity investments;
 - c) Investments in subsidiaries, joint ventures, and associates;
 - d) Investments in other entities;
 - e) Accounting methods for other transactions related to financial investments.
- Financial investments are recorded at cost from the date of capital contribution.

6- Accounting principles for receivables:

Receivables from customers are determined based on contracts and recorded according to sales invoices issued to customers.

7- Accounting principles for inventories:

- Recognition principle: Inventories are recorded at cost.
- Inventory valuation method: Issued inventory is calculated using the specific identification method.

The enterprise accounts for inventories using the perpetual inventory method. Inventory value is determined based on purchase price plus procurement and transportation costs, etc.

- Inventory accounting method:
Issued inventory value is calculated using the specific identification method.
- Method for provision for inventory devaluation.
- Criteria for allocation of materials and supplies.
- Accounting policies related to inventories for high-risk contracts.

8- Accounting principles and depreciation of fixed assets (tangible, intangible, finance lease) and investment property:

- Recognition principle for fixed assets:
Tangible fixed assets are recognized in accordance with Accounting Standard No. 03 – Tangible Fixed Assets. They are recorded at historical cost, accumulated depreciation, and net book value. Cost includes purchase price and related expenses such as installation and trial operation.
- Depreciation method:
Depreciation of tangible fixed assets is applied in accordance with Circular No. 28/2017/TT-BTC dated April 12, 2017 of the Ministry of Finance, using the straight-line method over the estimated useful life of the assets.
- Recognition principle for investment property: Recorded at purchase cost and directly related expenses.
- Principles and methods of depreciation for investment property.

9- Accounting principles for biological assets.

10- Accounting principles for business cooperation contracts.

11- Accounting principles for prepaid expenses.

12- Accounting principles for payables to suppliers:

Accrued expenses include estimated construction costs that have not yet been paid but are recognized in the period based on contracts and handover minutes without financial invoices.

13- Accounting principles for dividends and profit distribution payable.

14- Accounting principles for accrued expenses:

Accrued expenses include estimated construction costs not yet paid but recognized in the period based on contracts and handover minutes without financial invoices.

15- Accounting principles for deferred revenue.

16- Accounting principles for provisions.

17- Accounting principles for deferred corporate income tax.

18- Accounting principles for borrowings and finance lease liabilities.

19- Accounting principles for borrowing costs and capitalization:

Short-term loans are recorded based on loan agreements, promissory notes, receipts, payment vouchers, and bank documents.

20- Accounting principles for convertible bonds.

21- Accounting principles for owners' equity:

- Recognition of contributed capital, share premium, and other equity: recorded based on actual contributed capital.
- Recognition of asset revaluation differences.
- Recognition of exchange rate differences.
- Recognition of undistributed earnings: profits or losses from business operations.

22- Principles and methods for revenue and other income recognition:

- Revenue from sales and service provision:
- Sales revenue;
- Service revenue;
- Construction contract revenue;
- Revenue from real estate such as condotels, officetels, or similar products;
- Revenue from sale of investment property;
- Financial income;
- Other income.

23- Accounting principles for revenue deductions.

24- Accounting principles for cost of goods sold: ensuring the matching principle with revenue.

25- Accounting principles for financial expenses:

Financial expenses recognized in the Income Statement represent total financial expenses incurred during the period, not offset against financial income, including interest expenses.

26- Accounting principles for selling expenses and general administrative expenses: fully recognized as incurred during the period.

27- Accounting principles for disposal and liquidation of fixed assets and investment property.

28- Principles and methods for recognizing current corporate income tax expenses (including additional tax under global minimum tax regulations) and deferred corporate income tax expenses.

29- Other accounting principles and methods.

V- Supplementary information for items presented in the Statement of Financial Position

1. Cash and cash equivalents

Unit of currency: VND

Cash and cash equivalents held by the enterprise without restrictions on use

	<u>End of year</u>	<u>Beginning of year</u>
- Cash on hand	1 004 564 520	5 564 520
- Demand deposits	2 012 848 554	14 777 818 845
+ Military Commercial Joint Stock Bank	879 342 164	217 419 397
+ Vietnam Joint Stock Commercial Bank for Industry and Trade	351 644 104	59 915 579
+ Bank for Investment and Development of Vietnam JSC	1 891 311	14 500 000 000
+ Vietnam Thuong Tin Commercial Joint Stock Bank	779 970 975	483 869
- Cash in transit		
- Cash equivalents	27 054 171 813	28 403 744 554
+ 1-month term deposits	27 054 171 813	28 403 744 554
Total	30 071 584 887	43 187 127 919

2. Financial investments

Criteria	<u>End of year</u>			<u>Beginning of year</u>		
	Cost	Fair value	Provision	Cost	Fair value	Provision
a) Trading securities						
- Total value of shares						
- Total value of bonds						
- Other investments						
- Reasons for changes in each investment / type of shares, bonds:						
+ Quantity						
+ Value						
- Basis for determining fair value of trading securities						

<i>Criteria</i>	<i>End of year</i>			<i>Beginning of year</i>		
	Cost	Recoverable value	Provision	Cost	Recoverable value	Provision
b) Held-to-maturity investments	211 596 380 900	150 570 825 000	61 025 555 900	231 611 583 900	170 586 028 000	61 025 555 900
- Short-term						
+ Term deposits	47 500 000 000	47 500 000 000		70 000 000 000	70 000 000 000	
+ Bonds						
+ Loans	164 096 380 900	103 070 825 000	61 025 555 900	161 611 583 900	100 586 028 000	61 025 555 900
+ Other investments						
- Long-term						
+ Term deposits						
+ Bonds						
+ Loans						
+ Other investments						

<i>Criteria</i>	<i>End of year</i>			<i>Beginning of year</i>		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
c) Investments in other entities (Details of each investment based on ownership percentage and voting rights percentage);						
- Investments in subsidiaries:	9,060,000,000	9,060,000,000	-	9,060,000,000	9,060,000,000	-
+ Hong Ha Hanoi Joint Stock Company	9,060,000,000	9,060,000,000		9,060,000,000	9,060,000,000	
- Investments in joint ventures and associates:	-	-	-	34,470,000,000	9,201,764,633	25,268,235,367
+ Song Day Hong Ha Petroleum Joint Stock Company		-		34,470,000,000	9,201,764,633	25,268,235,367
- Investments in other entities:	6,200,500,000	6,200,500,000	-	6,200,500,000	6,200,500,000	-
+ Vietnam-Laos General Business Joint Stock Company	4,200,500,000	4,200,500,000		4,200,500,000	4,200,500,000	
+ Quang Ninh Seafood Import-Export Joint Stock Company	2,000,000,000	2,000,000,000		2,000,000,000	2,000,000,000	
- Summary of the operating situation of subsidiaries, joint ventures, and associates during the period;						
- Material transactions between the enterprise and its subsidiaries, joint ventures, and associates during the period;						
- In cases where fair value cannot be determined, explanation of the reasons						
- Basis for determining intangible fixed assets such as intellectual property rights, etc., when contributing capital to subsidiaries, joint ventures, and associates.						

3. Receivables from customers

Criteria	End of year		Beginning of year	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term trade receivables	28 552 104 316		5 750 701 316	
- Details of customers accounting for 10% or more of total receivables	24 001 593 486		1 200 190 486	
+ Son Giang Construction JSC	276 212 000		296 212 000	
+ Constrexim Bac Ha JSC	903 978 486		903 978 486	
+ Viet Duc Hospital Construction Project	22 821 403 000			
- Other customers	4 550 510 830		4 550 510 830	
b) Long-term trade receivables				
c) Trade receivables from related parties (details by each entity)				

4. Other receivables

Criteria	End of year		Beginning of year	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term	16 420 138 681		11 818 040 452	
- Receivables from equitization				
- Receivables from dividends and profit distribution				
- Receivables from employees				
- Deposits and security deposits				
- Payments made on behalf of others				
- Other receivables	16 420 138 681		11 818 040 452	
b) Long-term (similar to short-term items)				
c) Receivables from business cooperation contracts (BCC) jointly controlled by the enterprise				
Total	16 420 138 681		11 818 040 452	

5. Missing assets awaiting resolution (details by type of missing assets)

Criteria	End of year		Beginning of year	
	Quantity	Value	Quantity	Value
a) Cash;				
b) Inventory;				
c) Fixed assets;				
d) Other assets.				

6. Bad Debts

<i>Criteria</i>	<i>End of year</i>			<i>Beginning of year</i>		
	Original cost	Recoverable value	Debtor	Original cost	Recoverable value	Debtor
- The total value of accounts receivable, loans overdue for payment, or loans that are not yet overdue but are difficult to recover; (including details of overdue periods and the value of overdue accounts receivable and loans by each debtor, if the receivables from each debtor account for 10% or more of the total overdue debt); - Information about fines, overdue interest receivables, etc., arising from overdue debts but not recognized as revenue; - The possibility of recovering overdue debts.						
Total						

7. Inventory

<i>Criteria</i>	<i>End of year</i>		<i>Beginning of year</i>	
	Original cost	Provision	Original cost	Provision
- Goods in transit;				
- Raw materials;				
- Tools and equipment;				
- Work in progress;	51 570 286 594		176 928 080 860	
- Finished goods;				
- Merchandise;				
- Goods on consignment;				
- Raw materials in bonded warehouse				
- Allocation basis for raw materials				
- Value of obsolete, slow-moving, or deteriorated inventory that is unsellable at the end of the period; causes and proposed handling measures for such inventory;				
- Value of inventory pledged or mortgaged as collateral for liabilities at the end of the period;				
- Reasons for additional provisioning or reversal of inventory write-downs.				

8. Long-term unfinished assets

<i>Criteria</i>	<i>End of year</i>		<i>Beginning of year</i>	
	Original cost	Recoverable value	Original cost	Recoverable value
a) Unfinished production and business expenses (Details by type, explaining why they were not completed within a normal production or business cycle)				
Total				
b) Unfinished construction (Details for projects accounting for 10% or more of the total value of construction in progress)	8 950 497 624		8 748 020 464	
- Procurement;				
- Construction in progress;	8 950 497 624		8 748 020 464	
Office building project at 407 Nguyen An Ninh;	8,950,497,624		8,748,020,464	
- Repairs.				
Total	8 950 497 624		8 748 020 464	

9. Increase or decrease in tangible fixed assets:

Item	Tangible Fixed Assets				
	Buildings, structures	Machinery, equipment	Transmission transport vehicles	Management tools and equipment	Total
Original Cost of Tangible Fixed Assets					
Beginning balance	-	-	3,349,222,181	451,703,454	3,800,925,635
- Purchases during the year	-		9,985,381,818		9,985,381,818
- Completed construction investment	-				-
- Other increases					-
- Transfer to Investment Property	-				-
- Disposal, sale				96,500,000	96,500,000
- Other decreases					-
Ending balance	-	-	13,334,603,999	355,203,454	13,689,807,453
Accumulated Depreciation					
Beginning balance	-	-	155,267,772	451,703,454	606,971,226
- Depreciation for the year			604,489,175		604,489,175
- Other increases					-
- Transfer to Investment Property					-
- Disposal, sale				96,500,000	96,500,000
- Other decreases					-
Ending balance	-	-	759,756,947	355,203,454	1,114,960,401
Remaining Value of Tangible Fixed Assets					
At the beginning of the year	-	-	3,193,954,409	-	3,193,954,409
At the end of the year	-	-	12,574,847,052	-	12,574,847,052

- Remaining value at the end of the year of Tangible Fixed Assets used as collateral for loans: 0 VND
- Original cost of Tangible Fixed Assets at the end of the year that have been fully depreciated but are still in use: 355.203.454 VND
- Original cost of Tangible Fixed Assets at the end of the year awaiting disposal:
- Commitments regarding the purchase or sale of high-value Tangible Fixed Assets that have not been executed:

10- Increase or decrease in intangible fixed assets:

Item	Intangible Fixed Assets					
	Land use rights	Issuance rights	Copyrights, patents		Other intangible fixed assets	Total
Original Cost of Intangible Fixed Assets						
Beginning balance		-	-	-		-
- Purchases during the year	-	-	-	-		-
- Created internally by the company	-	-	-	-		-
- Increase due to business consolidation	-	-	-	-		-
- Other increases		-	-	-		-
- Disposal, sale	-	-	-	-		-
- Other decreases	-	-	-	-		-
Ending balance	-	-	-	-	-	-
Accumulated Amortization						
Beginning balance	-	-	-	-	-	-
- Amortization for the year	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Disposal, sale	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Ending balance	-	-	-	-	-	-
Remaining Value of Intangible Fixed Assets						
At the beginning of the year	-	-	-	-	-	-
At the end of the year	-	-	-	-	-	-

- Remaining value at the end of the period of intangible fixed assets used as collateral for securing loans;
- Original cost of intangible fixed assets that have been fully amortized but are still in use;
- Explanations and other clarifications of the date;

11. Increase and decrease in finance lease fixed assets

Item	Buildings and structures	Machinery and equipment	Transport and transmission equipment	...	Total
Cost					
Opening balance					
- Finance leases during the year					
- Purchase of finance lease assets					
- Other increases					
- Return of finance lease assets	(...)	(...)	(...)	(...)	(...)
- Other decreases	(...)	(...)	(...)	(...)	(...)
Closing balance					
Accumulated depreciation					
Opening balance					
- Depreciation for the year					
- Purchase of finance lease assets					
- Other increases					
- Return of finance lease assets	(...)	(...)	(...)	(...)	(...)
- Other decreases	(...)	(...)	(...)	(...)	(...)
Closing balance					
Net book value					
- At the beginning of the year					
- At the end of the year					

12. Biological assets

12.1. Other biological assets, excluding bearer livestock that have reached maturity

Item	End of year		Beginning of year	
	Cost	Recoverable value	Cost	Recoverable value
1. Livestock for one-time harvest				
a) Short-term livestock for one-time harvest				
b) Long-term livestock for one-time harvest				
2. Seasonal crops or crops for one-time harvest				
a) Short-term seasonal crops or crops for one-time harvest				
b) Long-term seasonal crops or crops for one-time harvest				
3. Bearer livestock not yet at maturity				

- Description of biological asset categories representing 10% or more of total biological assets: nature, characteristics of each type of biological assets, and accounting policies applied to each category, etc.
- Method of allocating cultivation and care costs during the period for mother biological assets, newly created biological assets, agricultural produce, etc.
- Depreciation method of biological assets
- Useful life / depreciation rate of biological assets
- Total carrying amount and accumulated depreciation at the beginning and end of the accounting period
- Provisions for impairment of biological assets (if any)
- Value of biological assets pledged or mortgaged as security for liabilities at the end of the period
- Commitments to invest in or purchase biological assets
- Changes such as disclosures on fair value less costs to sell of biological assets that the entity can observe and measure (if any)
- Other disclosures related to biological assets

12.2. Bearer livestock that have reached maturity

Item	Group 1	Group 2			Total
Cost					
Opening balance					
- Purchases during the year					
- Disposals and write-offs					
- Other decreases					
Closing balance					
Accumulated depreciation					
Opening balance					
- Depreciation for the year					
- Other increases					
- Disposals and write-offs					
- Other decreases					
Closing balance					
Net carrying amount					
- At the beginning of the year					
- At the end of the year					

Group 1, 2, ... according to categories of mature bearer livestock that produce periodic outputs, as classified by the enterprise

13- Increase and decrease in investment property:

Item	Beginning Balance	Increase During the Year	Decrease During the Year	Ending Balance
a)Investment property for leasing:	4 729 769 185			4 729 769 185
Historical cost				
- Apartment usage rights	4 729 769 185			4 729 769 185
-				
Accumulated depreciation	494 144 000	79 416 000		573 560 000
- Land usage rights	494 144 000	79 416 000		573 560 000
-				
Net book value	4 235 625 185			4 156 209 185
- Land usage rights	4 235 625 185			4 156 209 185
-				
b)Investment property held for appreciation:				
Historical cost				
- Apartment usage rights				
-				
Impairment loss				
- Land usage rights				
-				
Net book value				
- Land usage rights				
-				

- Remaining value at the end of the period of investment properties used as collateral for securing loans;
- Original cost of investment properties that have been fully depreciated but are still being leased or held for potential appreciation;
- Explanations and other clarifications of the data.

14. Deferred expenses

Item	End of year	Beginning of year
a) Short-term (detailed by each type of expenditure)		
b) Long-term (detailed by each type of expenditure)	32 638 920 039	32 546 446 297
- Business establishment costs		
- Insurance purchase costs;		
- Other items	32 638 920 039	32 546 446 297
Total	32 638 920 039	32 546 446 297

15. Other assets

<i>Item</i>	<i>End of year</i>	<i>Beginning of year</i>
a) Short-term (detailed by each item)		
b) Long-term (detailed by each item)		
Total		

16. Borrowings and finance lease liabilities

<i>Item</i>	<i>End of year</i>	<i>During the year</i>		<i>Beginning of year</i>
		<i>Increase</i>	<i>Decrease</i>	
a) Short-term	4 500 000 000		1 430 000 000	5 930 000 000
- Military Commercial Joint Stock Bank				
- VietinBank				
- Other borrowings	4 500 000 000		1 430 000 000	5 930 000 000
b) Long-term				
- VietinBank				
- Military Commercial Joint Stock Bank				
- Other borrowings				
c) Loans from related parties				
Total	4 500 000 000		1 430 000 000	5 930 000 000

d) Finance lease liabilities

<i>Period</i>	<i>Current year</i>			<i>Previous year</i>		
	Total finance lease payments	Lease interest paid	Principal repayment	Total finance lease payments	Lease interest paid	Principal repayment
Up to 1 year						
Over 1 year to 5 years						
Over 5 years						
Finance lease liabilities from related parties						

d) Overdue borrowings and finance lease liabilities not yet settled

Item	End of year		Beginning of year	
	Principal	Interest	Principal	Interest
- Borrowings;				
- Finance lease liabilities;				
- Reasons for non-payment				
Total				

e) Overdue borrowings and finance lease liabilities from related parties not yet settled

Item	End of year		Beginning of year	
	Principal	Interest	Principal	Interest
- Borrowings;				
- Finance lease liabilities;				
- Reasons for non-payment				
Total				

17. Trade payables

Item	End of year	Beginning of year
a) Short-term Accounts Payable to Suppliers	71 311 944 798	61 110 284 819
- Details for each entity accounting for 10% or more of total accounts payable	3 485 451 943	2 537 223 283
+ Asia Industrial Technology Joint Stock Company	3 485 451 943	2 537 223 283
- Payables to other entities	67 826 492 855	58 573 061 536
b) Long-term Accounts Payable to Suppliers		
- Details for each entity accounting for 10% or more of total accounts payable;		
- Payables to other entities		
Total	71 311 944 798	61 110 284 819
c) Overdue Payables Not Yet Settled		
- Details for each entity accounting for 10% or more of total overdue payables		
- Other entities		
d) Accounts Payable to Suppliers - Related Parties (details for each entity)	8 296 908 204	8 296 908 204
- Hong Ha Hanoi Joint Stock Company	8 296 908 204	8 296 908 204

18. Dividends and profit payable

Item	End of year	Beginning of year
- Dividends and profit payable	671 181 000	671 181 000

- Thuyết minh về thời hạn trả cổ tức hoặc lợi nhuận bằng tiền, tài sản phi tiền tệ cho các cổ tức, chủ sở hữu,..

- Các khoản cổ tức, lợi nhuận đã cam kết trả nhưng đã quá thời hạn mà doanh nghiệp chưa thanh toán cho cổ đông, chủ sở hữu...

19- Taxes and other amounts payable to the State

Item	Beginning of the Year	Amount Payable	Amount Paid During the	End of the Year
a) Taxes payable				
* Short-term:				
- Value Added Tax (VAT)				
- Corporate Income Tax (CIT)	1 188 431 599	1 038 765 252	1 188 431 599	1 038 765 252
- Personal Income Tax (PIT)	20 488 233	34 836 270	39 534 885	15 789 618
- Other taxes				
- Land rental tax				
* Long-term				
Total	1 208 919 832	1 073 601 522	1 227 966 484	1 054 554 870
b) Phải thu (chi tiết theo từng loại thuế)				
* Short-term:				
- Value Added Tax (VAT)	146 510 955	146 510 950		5
- Corporate Income Tax (CIT)				
- Personal Income Tax (PIT)				
* Long-term				
Total	146 510 955	146 510 950		5

20. Accrued expenses

Item	End of year	Beginning of year
a) Short-term (detailed by each type of expense)		
b) Long-term (detailed by each type of expense)		
Total		

21. Other payables

Item	End of year	Beginning of year
a) Short-term		
- Surplus assets awaiting resolution		
- Trade union fees payable	848 165 656	848 165 656
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Short-term deposits and guarantees received	187 222 283	187 222 283
- Other payables and obligations	1 519 747 645	1 145 683 353
Total	2 555 135 584	2 181 071 292
b) Long-term (detailed as in short-term)		
- Long-term deposits and guarantees received		
- Other long-term payables and obligations		
c) Overdue debts not yet settled (detail each item, clearly stating reasons for overdue non-payment)		

22. Deferred revenue

Item	End of year	Beginning of year
a) Short-term		
- Rental revenue	193 144 545	27 181 818
Total	193 144 545	27 181 818
b) Long-term		
c) Possibility of non-performance of contracts with customers		

23. Issued bonds

23.1. Ordinary bonds	End of year			Beginning of year		
	Value	Interest rate	Term	Value	Interest rate	Term
a) Bonds issued						
- Par value issuance;						
- Discounted issuance;						
- Premium issuance.						
Total						
b) Detailed disclosure of bonds held by related parties (by each bond type)						
Total						
c) Bond issuance costs						

23.2. Convertible bonds

The enterprise must disclose the following information:

a) Convertible bonds at the beginning of the period:

- Issuance date, original term, and remaining term of each type of convertible bond;
- Quantity, face value, and interest rate of each type of convertible bond;

- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component of each type of convertible bond;
- Carrying amount of the liability component and equity conversion option component of each type of convertible bond.

b) Convertible bonds issued during the period:

- Issuance date and original term of each type of convertible bond;
- Quantity, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component of each type of convertible bond;
- Carrying amount of the liability component and equity conversion option component of each type of convertible bond.

c) Convertible bonds converted into shares during the period:

- Quantity of each type of convertible bond converted into shares during the period;
- Number of shares issued during the period as a result of conversion;
- Carrying amount of the liability component of convertible bonds recognized as an increase in equity.

d) Convertible bonds matured without conversion during the period:

- Quantity of each type of convertible bond matured without conversion;
- Carrying amount of the liability component of convertible bonds repaid to investors.

e) Convertible bonds at the end of the period:

- Original term and remaining term of each type of convertible bond;
- Quantity, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component;
- Carrying amount of the liability component and equity conversion option component of each type of convertible bond.

f) Detailed disclosures of convertible bonds held by related parties (same content as sections a, b, c, d, e above).

24. Preference shares classified as liabilities

- Par value;
- Issue recipients (management, employees, other parties);
- Mandatory redemption terms or fixed dividend obligations regardless of performance (time, redemption price, and key contractual terms);
- Amount redeemed during the period;
- Other disclosures.

25. Provisions (Provisions for liabilities)

	Item	<u>End of year</u>	<u>Beginning of year</u>
a) Short-term provisions			
	Total		
b) Long-term provisions			
	Total		

26. Deferred tax assets and deferred tax liabilities

a) Deferred tax assets

End of year

Beginning of year

- Corporate income tax rate used to determine deferred tax assets
- Deferred tax assets relating to deductible temporary differences
- Deferred tax assets relating to unused tax losses
- Deferred tax assets relating to unused tax incentives
- Offset against deferred tax liabilities

Deferred tax assets

b) Deferred tax liabilities

End of year

Beginning of year

- Corporate income tax rate used to determine deferred tax liabilities
- Deferred tax liabilities arising from taxable temporary differences
- Offset against deferred tax assets

27. Equity

a) Statement of Changes in Equity

Indicator	Code	Owner's Investment Capital	Share Premium	Convertible Bond Option	Other Owner's Equity	Revaluation Surplus	Exchange Rate Difference	Retained Earnings	Other Items	Total
Balance at the Beginning of Last Year	01	200 000 000 000	59 696 774 500					-43 026 938 966		216 669 835 534
- Increase in capital during the previous year	02									
- Profit during the previous year	03							38 383 617 573		38 383 617 573
- Other increases	04									
- Decrease in capital during the previous year	05									
- Loss during the previous year	06									
- Other decreases	07									
Balance at the End of Last Year	08	200 000 000 000	59 696 774 500					-4 643 321 393		255 053 453 107
- Increase in capital during the current year	09									
- Profit during the current year	10							4 026 708 185		4 026 708 185
- Other increases	11									
- Decrease in capital during the current year	12									
- Loss during the current year	13									
- Other decreases	14									
Balance at the End of This Year	15	200 000 000 000	59 696 774 500					- 616 613 208		259 080 161 292

b) Details of owners' contributed capital	<i>End of year</i>	<i>Beginning of year</i>
- Capital contributed by the parent company (if a subsidiary)		
- Capital contributed by other investors	200 000 000 000	200 000 000 000
Total	200 000 000 000	200 000 000 000

c) Transactions in equity with owners and distribution of dividends/profits	<i>End of year</i>	<i>Beginning of year</i>
- Owners' contributed capital		
+ Opening balance of contributed capital		
+ Increases in contributed capital during the year		
+ Decreases in contributed capital during the year		
+ Closing balance of contributed capital		
- Dividends and profits distributed		

d) Shares	<i>End of year</i>	<i>Beginning of year</i>
- Number of shares authorized for issuance	20 000 000	20 000 000
- Number of shares issued to the public	20 000 000	20 000 000
+ Ordinary shares	20 000 000	20 000 000
+ Preference shares (classified as equity)		
- Number of treasury shares repurchased	1 900 000	1 900 000
+ Ordinary shares	1 900 000	1 900 000
+ Preference shares (classified as equity)		
- Number of shares outstanding	18 100 000	18 100 000
+ Ordinary shares	18 100 000	18 100 000
+ Preference shares (classified as equity)		

Par value of outstanding shares:

đ) Dividends and profits

- *Dividends and profits declared after the end of the annual accounting period:*
 - *Dividends/profits declared on ordinary shares or charter capital:*
 - *Dividends declared on preference shares:*
 - *Share dividends:*
 - *Portion of profit distributed to increase the charter capital of the investee:*
- *Unrecognized cumulative preference share dividends:*
- *Disclosure regarding restrictions on the use of proceeds from public share issuance that are currently restricted (frozen).*

e) Reasons for increases/decreases in components of equity

- *Share premium;*
- *Convertible bond option;*
- *Development investment fund: 23,897,888,303 VND*

- Treasury shares;
- Other equity funds: 4,232,251,900 VND

g) Income and expenses, gains or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards.

28. Revaluation surplus

Item	End of year	Beginning of year
Reasons for changes between the beginning and end of the year		

29. Foreign exchange differences

Item	End of year	Beginning of year
- Exchange differences arising from translation of financial statements prepared in foreign currencies into VND		
- Exchange differences arising from other causes (specify the reasons)		

30. Off-balance sheet items

Item	End of year	Beginning of year
a) Leased assets (operating leases): Total future minimum lease payments under non-cancellable operating lease contracts by maturity		
- Up to 1 year;		
- Over 1 year to 5 years;		
- Over 5 years;		
b) Assets held in custody, consignment, processing, or entrusted import-export services		
- Disclosure of the value and reasons for significant cash and cash equivalents held by the enterprise but restricted from use due to legal limitations or other binding constraints.		
- Detailed disclosure of the nature, quantity, type, technical specifications, standards, and quality of each category of products, materials, goods, and assets held in custody or processing at the end of the accounting period.		
For logistics and warehousing companies, detailed disclosure is required regarding groups of goods held in custody, rights and obligations of the parties in relation to storage, as well as any significant risks associated with such goods. If detailed disclosure is not possible, the reasons must be clearly stated.		
- Goods held for sale on consignment, agency sales, or entrusted import-export services: detailed disclosure of quantity, type, specifications, and quality of each category of goods.		
- Assets pledged or mortgaged: detailed disclosure of each type of pledged/mortgaged asset, term, and counterparty.		
- Assets of other entities found in excess during inventory count.		
c) Infrastructure assets not included in state capital at the enterprise: disclosure of historical cost and accumulated depreciation in accordance with relevant regulations.		
d) Assets of the enterprise used as collateral or mortgage: detailed disclosure of each type of asset used, term, and secured party.		
đ) Foreign currencies: detailed disclosure of quantities by original currency.		
Monetary gold: disclosure by domestic measurement unit.		
Precious metals and gemstones: detailed disclosure of cost, quantity, and type.		
e) Written-off bad debts: detailed disclosure of value (in original currency and VND), by debtor and reason for write-off within 10 years from the write-off date.		

- g) Deferred interest when purchasing assets on installment or deferred payment: disclosure of number of installments, total interest payable, interest paid, and remaining interest payable.
- h) Deferred interest when selling assets on installment or deferred payment: disclosure of number of installments, total interest receivable, interest collected, and remaining interest receivable.
- i) Other off-balance sheet information to provide useful information for users of financial statements.

31. Value of assets held by the enterprise belonging to other parties but subject to usage restrictions due to legal limitations or contractual obligations (e.g., assets under BCC contracts, blocked cash from public share issuance or capital raising from shareholders, etc.).

<i>Item</i>	<i>Current year</i>	<i>Beginning of year</i>
<i>Depending on the nature of the item, disclosure should be made appropriately in accordance with the actual circumstances of the enterprise)</i>		
- Cash and cash equivalents		
- Receivables		
- Inventories		
- Fixed assets (Property, plant and equipment – PPE)		
- Investment property		
- Other assets		
Total		
- Payables to suppliers (trade payables)		
- Borrowings payable		
- Accrued expenses		
- Other payables		
Total		

32. Other information that the enterprise considers necessary to disclose or explain in order to provide useful information to users of the financial statements

- Disclosure of the basis for determining the value of non-monetary assets received from grants, donations, or gifts
- Other relevant information (if any).

VII. Supplementary information for items presented in the Statement of Profit or Loss

Unit of measurement: VND (Vietnamese Dong)

1. Total revenue from sales and service provision

Item		
a) Revenue		
- Revenue from sale of products and goods (excluding revenue from sale or disposal of investment property)		
- Revenue from provision of services (excluding construction services)	812 707 362	700 085 087
- Construction service revenue		
+ Construction service revenue recognized during the period	166 061 834 645	
+ Cumulative construction revenue recognized up to the end of the accounting period		
- Revenue from subsidies and grants		
- Other revenue		
Total	166 874 542 007	700 085 087

b) Revenue from related parties (detailed by each counterparty)

- Hong Ha Hanoi Joint Stock Company

c) In case the enterprise generates revenue from transactions involving the sale of condotels, serviced apartments, mixed-use office-residential units, or similar products, the financial statements must disclose the accounting policies, the nature of the contract (rights and obligations of the parties), and the accounting recognition method deemed most appropriate by the enterprise.

2. Revenue deductions (deductions from revenue)

Item	<i>From January 1, 2026, to</i>	<i>From January 1, 2025, to</i>
	<i>September 30, 2026</i>	<i>September 30, 2025</i>
- Trade discounts		
- Sales rebates/price reductions		
- Sales returns		
Total		

3. Cost of goods sold (COGS)

Item	<i>From January 1, 2026, to September 30, 2026</i>	<i>From January 1, 2025, to September 30, 2025</i>
- Cost of goods sold (excluding carrying amount and disposal costs of investment property)		
- Cost of services provided (including construction services)	169 899 497 499	412 485 000
- Value of inventory losses during the period		
- Value of each type of inventory shrinkage beyond normal limits during the period		
- Abnormal production costs included directly in cost of goods sold		
- Provision for decline in value of inventories and biological assets		
- Reductions in cost of goods sold		
Total	169 899 497 499	412 485 000

4. Gain/Loss on sale or disposal of investment property

Item	<i>From January 1, 2026, to September 30, 2026</i>	<i>From January 1, 2025, to September 30, 2025</i>
- Revenue from sale or disposal of investment property		
- Carrying amount of investment property		
- Costs of sale or disposal of investment property		
Gain/Loss from sale or disposal of investment property		

5. Financial income (Revenue from financial activities)

Item	<i>From January 1, 2026, to September 30, 2026</i>	<i>From January 1, 2025, to September 30, 2025</i>
- Interest income on deposits	3 837 084 672	487 017 346
- Gain on sale or disposal of financial investments		
- Dividends and profit distributions received in cash or non-monetary assets	100 000 000	
- Foreign exchange gains		
- Interest income from installment or deferred sales		
- Cash discounts received		
- Share transfers (gain from transfer of shares)	4 586 235 367	84 141 421 966
- Other financial income	2 484 797 000	78 427 000
Total	11 008 117 039	84 706 866 312

6. Financial expenses

Item	<i>From January 1, 2026, to September 30, 2026</i>	<i>From January 1, 2025, to September 30, 2025</i>
- Borrowing costs	83 220 000	
- Loss on sale or disposal of financial investments		
- Foreign exchange loss		
- Interest income from deferred or installment purchases		
- Trade discount payable		
- Provision for decline in value of trading securities and investment losses		
- Other financial expenses		
- Reductions in financial expenses.		
Total	83 220 000	

7. Other income

Item	<i>From January 1, 2026, to September 30, 2026</i>	<i>From January 1, 2025, to September 30, 2025</i>
- Disposal and sale of fixed assets	454 545	
- Gain from revaluation of assets contributed as capital		
- Penalty income received		
- Tax reductions granted		
- Subsidies, grants, donations, and gifts recognized in other income		
- Other items		
Total	454 545	

8. Other expenses

Item	<i>From January 1, 2026, to September 30, 2026</i>	<i>From January 1, 2025, to September 30, 2025</i>
- Carrying amount of fixed assets and costs of disposal or sale of fixed assets		
- Loss from revaluation of assets contributed as capital		
- Penalties		
- Other expenses		6,292,656
Total		6 292 656

9. Selling and administrative expenses (General and administrative expenses)

Item	From January 1, 2026, to September 30, 2026	From January 1, 2025, to September 30, 2025
a) Administrative expenses incurred in the period	2 798 435 645	4 340 800 442
+ Management staff costs	837 239 930	456 204 600
+ Office supplies expenses	50 526 655	28 466 667
+ Depreciation of fixed assets	604 489 175	4 431 000
+ Taxes, fees and charges	56 658	6 056 658
+ Purchased services expenses	1,204,043,084	3,754,942,720
+ Other cash expenses	102 080 143	90 698 797
b) Selling expenses incurred in the period		
- Details of items accounting for 10% or more of total selling expenses;		
- Other selling expenses.		
c) Reductions in selling and administrative expenses		
- Reversal of provisions for product and goods warranties;		
- Reversal of restructuring provisions and other provisions.		
- Other reductions.		

10. Production and operating expenses by nature (by element)

Item	From January 1, 2026, to September 30, 2026	From January 1, 2025, to September 30, 2025
- Raw materials and materials expenses	39 199 706 537	32 660 005 168
- Labor costs	3,002,798,317	2,357,167,819
- Construction machine usage costs		52 650 000
- Depreciation of fixed assets	604 489 175	79 416 000
- Taxes, fees and charges		6 056 658
- Tools and office supplies expenses	50,526,655	28,466,667
- Purchased services expenses	3 228 405 606	6 179 660 670
Total	46 085 926 290	41 363 422 982

11. Corporate income tax expense

Item	From January 1, 2026, to September 30, 2026	From January 1, 2025, to September 30, 2025
- Profit before tax	5 103 028 341	49 389 441 013
- Tax calculated at current corporate income tax rate	20%	20%
- Adjustments (to be disclosed in accordance with the specific nature of the enterprise)		
- Non-taxable income	100 000 000	
- Non-deductible expenses	374 541 138	
- Under/over provisions from prior years		
- Corporate income tax expense		
- Current corporate income tax expense	1 075 513 896	
- Deferred corporate income tax expense (**)		
- Corporate income tax expense (*)		

(*) Corporate income tax expense for the financial year is estimated based on taxable income and may be subject to adjustments upon review by tax authorities.

(**) Deferred corporate income tax expense	From January 1, 2026, to September 30, 2026	From January 1, 2025, to September 30, 2025
- Deferred tax expense arising from taxable temporary differences		
- Deferred tax expense arising from reversal of previously recognized deferred tax assets		
- Deferred tax income arising from deductible temporary differences		
- Deferred tax income arising from unused tax losses and unused tax incentives		
- Deferred tax income arising from reversal of deferred tax liabilities		
- Total deferred corporate income tax expense		

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

1. Cash and cash equivalents held by the enterprise but not available for use

Detailed disclosure of the value and reasons for cash and cash equivalents held by the enterprise but restricted from use due to legal restrictions or other binding obligations that the enterprise must comply with.

2. Non-cash transactions affecting future cash flows statements

Disclosure of non-cash transactions that impact the Statement of Cash Flows in future periods.

Item	From January 1, 2026, to September 30, 2026	From January 1, 2025, to September 30, 2025
- Acquisition of assets by assuming directly related liabilities or through finance lease arrangements		
- Acquisition of a business through the issuance of shares		
- Debt-to-equity conversion		
- Other non-cash transactions		

3. Cash inflows from borrowings during the period:

- Cash received from borrowings under normal loan agreements;
- Cash received from issuance of ordinary bonds;
- Cash received from issuance of convertible bonds;
- Cash received from issuance of preference shares classified as liabilities;

- Cash received from repurchase agreements (repo) and Government bond transactions;
 - Cash received from other forms of borrowing.
4. *Cash outflows for repayment of borrowings during the period:*
- Cash repayment of principal under normal loan agreements;
 - Cash repayment of principal of ordinary bonds;
 - Cash repayment of principal of convertible bonds;
 - Cash repayment of principal of preference shares classified as liabilities;
 - Cash payments for repurchase agreements (repo) and Government bond transactions;
 - Cash repayment of other borrowings.
5. *Acquisition and disposal of subsidiaries during the reporting period:*
- Total consideration for acquisition or disposal of subsidiaries during the period;
 - Portion of consideration paid in cash and cash equivalents;
 - Cash and cash equivalents held by subsidiaries or other acquired/disposed business units;
 - Value of assets (by major categories) other than cash and cash equivalents and liabilities of subsidiaries acquired or disposed of during the period.

IX. Other information

1. Contingent liabilities, commitments, and other financial information:
2. Events occurring after the end of the financial reporting period:
3. Information on related parties:

4- Presentation of assets, revenue, and business results by segment (based on business areas or geographical regions) in accordance with the provisions of Accounting Standard No. 28

4.1. Primary segment reporting: By geographical area:

In this period (Year 2026)

Item	Northern Region	Central Region	Southern Region	Total Reported Segment	Elimination	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Net Revenue from Sales	166,874,542,007	-	-	166,874,542,007	-	166,874,542,007
<i>Including: Net revenue from internal sales</i>	-	-	-	-	-	-
2. Cost of Goods Sold	116,620,656,379	-	-	116,620,656,379	-	116,620,656,379
Gross Profit	50,253,885,628	-	-	50,253,885,628	-	50,253,885,628

In the previous period (Year 2025)

Item	Northern Region	Central Region	Southern Region	Total Reported Segment	Elimination	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Net Revenue from Sales	423,625,452	-	-	423,625,452	-	423,625,452
<i>Including: Net revenue from internal sales</i>	-	-	-	-	-	-
2. Cost of Goods Sold	273,513,000	-	-	273,513,000	-	273,513,000
Gross Profit	150,112,452	-	-	150,112,452	-	150,112,452

4.2. Secondary segment reporting: By business:

Balance Sheet as of September 30, 2026

Item	Construction	Real Estate Transfer	Other	Total Reported Segment	Elimination	Total
1	2	3	4	5	2	3
Assets						
Segment Assets	352,289,692,763	379,500,000	18,941,989,758	371,611,182,521	21,671,704,204	349,939,478,317
Consolidated total assets	352,289,692,763	379,500,000	18,941,989,758	371,611,182,521	21,671,704,204	349,939,478,317
Liabilities						
Segment Liabilities	90,452,327,642	-	2,805,724,145	93,258,051,787	12,611,704,204	80,646,347,583
Consolidated total liabilities	90,452,327,642	0	2,805,724,145	93,258,051,787	12,611,704,204	80,646,347,583

Balance Sheet as of January 1, 2026

Item	Construction	Real Estate Transfer	Other	Total Reported Segment	Elimination	Total
1	2	3	4	5	2	3
Assets						
Segment Assets	494,712,730,568	379,500,000	19,119,443,695	514,211,674,263	21,671,704,204	492,539,970,059
Consolidated total assets	494,712,730,568	379,500,000	19,119,443,695	514,211,674,263	21,671,704,204	492,539,970,059
Liabilities						
Segment Liabilities	237,453,330,227	-	2,431,659,853	239,884,990,080	12,611,704,204	227,273,285,876
Consolidated total liabilities	237,453,330,227	0	2,431,659,853	239,884,990,080	12,611,704,204	227,273,285,876

Income Statement for the period (Year 2026)

Item	Construction	Real Estate Transfer	Other	Total Reported Segment	Elimination	Total
1	2	3	4	5	2	3
Net Revenue	-	-	166,874,542,007	166,874,542,007	-	166,874,542,007
<i>Of which: Net Revenue from Intercompany Sales</i>	-	-	-	-		
Financial Revenue	35,439	-	11,008,081,600	11,008,117,039		11,008,117,039
Cost of Production and Business Operations	1,103,333	-	172,780,049,811	172,781,153,144	-	172,781,153,144
- <i>Cost of Goods Sold</i>	-	-	169,899,497,499	169,899,497,499	-	169,899,497,499
- <i>Financial Expenses</i>	-	-	83,220,000	83,220,000		83,220,000
- <i>Selling Expenses</i>	-	-	-	-		-
- <i>Administrative Expenses</i>	1,103,333	-	2,797,332,312	2,798,435,645	-	2,798,435,645
Segment Business Results	(1,067,894)	-	5,102,573,796	5,101,505,902	-	5,101,505,902
Other Income	-	-	454,545	454,545	-	454,545
Share of profit or loss of associates			-	-		-
Profit (Loss) Before Tax	- 1,067,894	-	5,103,028,341	5,101,960,447	-	5,101,960,447

Income Statement for the Previous Period (Year 2025)

Item	Construction	Real Estate Transfer	Other	Total Reported Segment	Elimination	Total
1	2	3	4	5	2	3
Net Revenue	-	-	700,085,087	700,085,087	-	700,085,087
<i>Of which: Net Revenue from Intercompany Sales</i>	-	-	-	-		
Financial Revenue	8,311	-	53,438,538,035	53,438,546,346	- 31,268,319,966	84,706,866,312
Cost of Production and Business Operations	4,103,333	-	4,749,182,109	4,753,285,442	-	4,753,285,442
- <i>Cost of Goods Sold</i>	-	-	412,485,000	412,485,000	-	412,485,000
- <i>Financial Expenses</i>	-	-	-	-		-
- <i>Selling Expenses</i>	-	-	-	-		-
- <i>Administrative Expenses</i>	4,103,333	-	4,336,697,109	4,340,800,442	-	4,340,800,442
Segment Business Results	(4,095,022)	-	49,389,441,013	49,385,345,991	(31,268,319,966)	80,653,665,957
Other Income	- 6,292,656	-	-	- 6,292,656	-	- 6,292,656
Share of profit or loss of associates			-	-		-
Profit (Loss) Before Tax	- 10,387,678	-	49,389,441,013	49,379,053,335	31,268,319,966	80,647,373,301

5. Comparative information (changes in information in the financial statements of prior reporting periods)

6. Information on the going concern assumption applied when management identifies events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. In such cases, the financial statement notes must:

- Fully describe the principal events or conditions that give rise to significant doubt about the entity's ability to continue as a going concern, and management's plans to address these events or conditions;
- Disclose uncertainties known to management related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;
- State management's conclusion on whether there are material uncertainties related to going concern, and whether the entity is able or unable to realize its assets and discharge its liabilities in the normal course of business.

7. Disclosure of significant assumptions and estimates, including:

- a) The nature of assumptions or estimation uncertainty;
- b) The reasons and amounts that may be affected by such assumptions or uncertainties;
- c) Assessment of the likelihood of different possible outcomes;
- d) Expected actions/solutions by management to mitigate impacts on financial statement items if uncertainties occur in the following financial year.

8. Other mitigation measures/solutions (if any)

X. Amendments and additions to financial statement templates

Changes compared to the financial statement forms issued by the Ministry of Finance (if any):

- Names of indicators that have been amended or supplemented:
- Contents of indicators that have been amended or supplemented:
- Reasons for changes:

Approved, October 22, 2026

Preparer



Nguyen Thi Hoa Vinh

Chief Accountant



Nguyen Thi Hoa Vinh

Deputy General Director



Tran Phi Thanh Binh