

MINISTRY OF CONSTRUCTION
CONSTRUCTION MACHINERY CORPORATION - JSC

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**CONSOLIDATED FINANCIAL STATEMENTS
CONSTRUCTION MACHINERY CORPORATION – JSC
THE THIRD QUARTER OF 2026**

Hanoi, Octobre 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION**As at 30st September 2026**

Unit: VND

ITEMS	Code	Note	30/09/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		584.015.011.579	624.657.791.385
I. Cash and cash equivalents	110	V.1	10.722.453.552	19.614.465.838
1. Cash	111		10.722.453.552	17.901.665.321
2. Cash equivalents	112		-	1.712.800.517
II. Short-term financial investments	120	V.2a	9.415.054.140	2.614.942.336
3. Short - term held to maturity Investments	123		9.415.054.140	2.614.942.336
III. Short-term receivables	130		217.680.400.790	259.274.898.905
1. Short-term receivables from customers	131	V.3	207.912.164.509	212.493.257.907
2. Prepayments to sellers in short-term	132	V.4	26.595.575.581	40.174.969.520
3. Short-term intra-company receivables	133		6.643.298.578	320.000.000
5. Other short-term receivables	135	V.5	148.913.226.912	176.936.931.115
6. Short-term allowances for doubtful debts (*)	136	V.6	(174.450.708.584)	(172.717.103.431)
7. Shortage of assets awaiting resolution	137		2.066.843.794	2.066.843.794
IV. Inventories	140	V.7	334.254.162.904	324.630.527.462
1. Inventories	141		334.789.616.911	325.165.981.469
2. Allowances for devaluation of inventories (*)	149		(535.454.007)	(535.454.007)
V. Short-term biological assets	150	V.8	-	-
VI. Other current assets	160		11.942.940.193	18.522.956.844
1. Short-term prepaid expenses	161	V.8a	2.460.599.737	6.689.904.964
2. Deductible value added tax	162		6.938.352.851	9.288.626.526
3. Taxes and other receivables from government bud	163	V.15b	2.543.987.605	2.544.425.354
B. LONG-TERM ASSETS	200		241.236.562.436	245.525.303.146
I. Long-term receivables	210		-	-
II. Fixed assets	220		215.227.479.309	220.255.999.911
1. Tangible fixed assets	221	V.9	192.358.053.488	197.354.474.210
- Historical costs	222		410.154.351.413	410.685.458.559
- Accumulated depreciation (*)	223		(217.796.297.925)	(213.330.984.349)
3. Intangible fixed assets	227	V.10	22.869.425.821	22.901.525.701
- Historical costs	228		28.827.587.580	28.827.587.580
- Accumulated amortization (*)	229		(5.958.161.759)	(5.926.061.879)
III. Long-term biological assets	230		-	-
IV. Investment properties	240	V.11	500.857.746	500.857.746
1. Historical costs	241		1.743.917.180	1.743.917.180
2. Accumulated depreciation (*)	242		(1.243.059.434)	(1.243.059.434)
V. Long-term assets in progress	250	V.12	2.957.330.715	3.297.011.280
1. Long-term work in progress	251		2.598.766.083	2.598.766.083
2. Construction in progress	252		358.564.632	698.245.197
VI. Long-term investments	260	V.2b	3.740.918.187	3.740.918.187
2. Investments in joint ventures and associates	262		1.886.898.887	1.886.898.887
3. Investments in equity of other entities	263		2.965.047.311	2.965.047.311
4. Allowances for long-term investments (*)	264		(1.111.028.011)	(1.111.028.011)
VII. Other long-term assets	270		18.809.976.479	17.730.516.022
1. Long-term prepaid expenses	271	V.8b	18.809.976.479	17.730.516.022
TOTAL ASSETS	280		825.251.574.015	870.183.094.531

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30st September 2026

(Continued)

Unit: VND

ITEMS	Code	Note	30/09/2026 VND	01/01/2026 VND
C. LIABILITIES	300		840.789.990.858	896.794.207.245
I. Short-term liabilities	310		795.776.421.875	845.225.048.961
1. Short-term trade payables	311	V.13	94.725.507.614	93.830.657.516
2. Short-term prepayments from customers	312	V.14	174.423.893.340	175.057.233.171
3. Taxes and other payables to government budget	313		-	-
4. Payables to employees	314	V.15a	101.813.635.948	98.643.548.502
5. Short-term accrued expenses	315		5.265.190.293	9.299.804.395
6. Short-term intra-company payables	316	V.16	160.593.254.736	175.357.588.675
9. Other short-term payments	319	V.17a	6.959.233.506	15.955.877.755
10. Short-term borrowings and finance lease liabilities	320	V.18	162.880.391.976	178.111.507.609
11. Short-term provisions	321	V.19a	88.430.572.285	98.274.272.366
12. Bonus and welfare fund	322		522.792.024	547.458.459
13. Price stabilization fund	323		161.950.153	147.100.513
II. Long-term liabilities	330		45.013.568.983	51.569.158.284
1. Long-term trade payables	331		-	-
2. Long-term repayments from customers	332		-	-
3. Long-term Taxes and other payablesto State bud	333		-	-
5. Intra-company payables for operating capital rec	335		-	-
7. Long-term deferred revenues	337	V.17b	807.895.744	900.000.045
8. Other long-term payables	338		10.858.349.488	10.421.834.488
9. Long-term borrowings and finance lease liabilities	339	V.19b	31.460.000.000	38.360.000.000
12. Deferred income tax payables	342		1.887.323.751	1.887.323.751
D. OWNERS' EQUITY	400	V.20	(15.538.416.843)	(26.611.112.714)
1. Contributed capital	411		238.500.000.000	238.500.000.000
- Ordinary shares with voting rights	411a		238.500.000.000	238.500.000.000
- Preference shares	411b		-	-
4. Other capital	414		2.940.607.322	2.940.607.322
6. Differences upon asset revaluation	416		(6.603.261.351)	(6.603.261.351)
8. Development and investment funds	418		7.344.587.794	7.264.312.501
10. Undistributed profit after tax	420		(264.570.288.804)	(273.286.218.891)
- Undistributed profit after tax brought forward	420a		(271.159.057.773)	(286.171.229.580)
- Undistributed profit after tax for the current yea	420b		6.588.768.969	12.885.010.689
11. Non-controlling interest	429		6.849.938.196	4.573.447.705
TOTAL LIABILITIES AND OWNERS' EQUITY	440		825.251.574.015	870.183.094.531

Note: Indicators with negative figures are shown in parentheses. ()

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Preparer

Kieu Thi Nguyen Nga

Chief Accountant

Nguyen Ngoc Hai

Hanoi, October 27, 2026

General Director

Đào Đức Thọ



CONSOLIDATED INCOME STATEMENT

For the year from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	Quarter 03		Cumulative from the beginning of the year to	
			Quarter 03 - 2026	Quarter 03 - 2025	Year 2026	Year 2025
1. Revenues from sales and services rendered	01	VI.1a	94.107.020.902	75.826.463.485	245.029.226.783	207.037.820.420
2. Revenue deductions	02	VI.1b	-	-	85.618.777	-
3. Net revenues from sales and services	10	VI.1c	94.107.020.902	75.826.463.485	244.943.608.006	207.037.820.420
4. Cost of goods	11	VI.2	75.802.277.782	58.933.969.376	193.821.407.632	160.034.767.087
5. Gross revenues from sales and services	20		18.304.743.120	16.892.494.109	51.122.200.374	47.003.053.333
6. Gain/(loss) on sale and disposal of investment	21	VI.3	-	-	-	-
7. Financial Income	22	VI.4	634.729.462	277.565.528	808.109.515	2.706.480.415
8. Financial expenses	23	VI.5	2.195.024.769	2.258.766.401	6.269.745.054	7.250.406.555
- In which: interest expenses	24		1.167.626.877	2.258.766.401	5.242.347.162	7.250.406.555
9. Selling expenses	25	VI.6	361.782.216	1.346.522.529	1.195.113.700	1.346.522.529
10. General administrative expenses	26	VI.7	13.672.634.836	9.417.309.923	32.577.425.648	28.888.523.800
11. Profit/(loss) in joint ventures and associates	27		-	-	-	-
12. Net profits from operating activities	30		2.710.030.761	4.147.460.784	11.888.025.487	12.224.080.864
13. Other income	31	VI.8	2.430.130.255	242.252.920	4.329.495.350	1.113.657.376
14. Other expenses	32	VI.9	1.531.898.995	1.360.820.788	5.423.982.649	4.527.934.171
15. Other profits	40		898.231.260	(1.118.567.868)	(1.094.487.299)	(3.414.276.795)
16. Total net profit before tax	50		3.608.262.021	3.028.892.916	10.793.538.188	8.809.804.069
17. Current corporate income tax expenses	51	VI.10	541.576.964	243.826.282	1.823.851.956	625.846.622
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Profits after corporate income tax	60	VI.11	3.066.685.057	2.785.066.634	8.969.686.232	8.183.957.447
20. Profit after tax of parent company	61		2.037.737.808	5.191.299.331	6.588.768.969	6.583.273.862
21. Profit after tax of non-controlling shareholders	62		1.024.282.073	752.340.677	2.380.917.263	1.600.683.585
22. Basic earnings per share	70		85	123	276	276
23. Diluted earnings per share	71		85	123	276	276

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai



Hanoi, October 27, 2026

General Director



Dao Duc Tho

CONSOLIDATED STATEMENT OF CASH FLOWS**Indirect method****For the period from 01/01/2026 to 30/09/2026**

Unit: VND

ITEMS	Code	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. Profit before tax	01		10.793.538.188	8.809.804.069
2. Adjustments for items				
- Depreciation of fixed assets	02	V.9	7.842.351.268	5.781.603.407
- Provisions	03		1.733.605.153	(13.614.000)
- Exchange rate gains and losses due to the revaluation	04		-	-
- Profit and loss from investment activities	05		(808.109.515)	(2.428.914.887)
- Interest expense	06	VI.5	5.242.347.162	4.991.640.154
- Other adjustments	07		(3.721.532.213)	-
3. Operating profit before changes in working capital	08		21.082.200.043	17.140.518.743
- Increase, decrease receivables	09		45.534.902.964	35.678.936.828
- Increase, decrease inventory	10		(9.623.635.442)	3.013.641.465
- Increase, decrease in payables (excluding interest p	11		(37.204.942.080)	(32.252.573.869)
- Increase, decrease prepaid expenses	12		(3.149.844.770)	(18.787.419.802)
- Paid interests	14		(6.900.000.000)	(4.171.602.003)
- Paid enterprise income tax	15	V.16	(3.847.832.338)	(1.229.140.813)
- Other receipts from operating activities	16		-	-
- Other expenditures on operating activities	17		-	(28.873.341)
Net cash flows from operating activities	20		5.890.848.377	(636.512.792)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed	21		(1.890.858.374)	(595.684.783)
3. Expenditures on loans and purchase of debt instrumen	23		-	(36.483.209)
4. Proceeds from lending or repurchase of debt instrum	24		(6.800.111.804)	50.000.000
3. Expenditures on equity investments in other entities	25		-	-
5. Expenditures on equity investments in other entities	26		-	12.316.373.663
6. Proceeds from interests, dividends and distributed i	27	VI.4	808.109.515	350.763.149
Net cash flows from investing activities	30		(7.882.860.663)	12.084.968.820
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of cor	31		-	-
2. Repayment of contributed capital and repurchase o	32		-	-
3. Proceeds from borrowings	33	V.20	172.931.074.318	64.990.548.007
4. Repayment of principal	34	V.20	(179.831.074.318)	(68.395.446.966)
5. Payment for finance leasing debts	35		-	-
6. Dividends and profits paid to the owner	36		-	-
Net cash flows from financial activities	40		(6.900.000.000)	(3.404.898.959)
Net cash flows during the period	50		(8.892.012.286)	8.043.557.069
Cash and cash equivalents at the beginning of the p	60		19.614.465.838	9.995.041.321
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period	70		10.722.453.552	18.038.598.390

Preparer

Kieu Thi Nguyet Nga

Chief Accountant

Nguyen Ngoc Hai

General Director

Đào Đức Thọ

Hanoi, October 27, 2026



NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

I. CORPORATION INFORMATION

1. Ownership Structure

Construction Machinery Corporation - JSC formerly known as the Construction Mechanical Corporation - One Member Limited Liability Corporation. It operates under the business registration certificate No. 0100106553 issued by the Hanoi Department of Planning and Investment, initially issued on 29th November, 2010 and amended for the 5th time on 8th November, 2016. The Corporation underwent equitization and transitioned into a joint-stock Corporation in accordance with Decision No. 2368/QĐ-TTg dated 23rd December, 2015 by the Prime Minister of Vietnam, approving the equitization plan and the transformation of the Construction Machinery Corporation - JSC. The plan was further amended by Decision No. 863/QĐ-BXD dated 1st September, 2016, by the Ministry of Construction regarding the adjustment of the scale and the structure of charter capital in the equitization plan.

The Corporation's charter capital, as per the business registration certificate amended for the fifth time on 1st September, 2016, is VND 238,500,000,000 with a total of 23,850,000 shares at a par value of VND 10,000 per share, of which:

	Number of Shares	Corresponding Amount	Ratio/Charter Capital
State capital contribution (Ministry of Construction)	23,555,200	235,552,000,000	98.76 %
Capital contributed by other shareholders	294,800	2,948,000,000	1.24 %
	23,850,000	238,500,000,000	100 %

The headquarters of the Corporation is located at 125D Minh Khai, Bạch Mai Ward, Hanoi City.

2. Business Activities

The main activities of the Corporation are construction and office leasing.

3. Corporate Structure

As at 30 September, 2026, the Corporation has 06 subsidiaries, 02 joint-venture companies, and 04 branches, specifically:

Subsidiaries:

- Coma 2 - Construction Mechanical Corporation No. 2 Ha Bac Joint Stock Corporation
- Coma 16 - Thai Binh Mechanical and Construction Joint Stock Corporation
- Minh Khai Lock Joint Stock Corporation
- Comael - Mechanical Construction and Electrical & Water Installation Joint Stock Corporation
- Coma 27 - One Member Limited Liability Corporation for Construction and Business of Materials and Equipment No. 27

- Decoimex - One Member Limited Liability Corporation for Manufacturing, Import-Export, and Rural Development Services

Joint Venture Companies:

- Zenner-Coma Water Meter Joint Venture Corporation
- Coma 17 - Song Chu Mechanical and Construction Joint Stock Corporation

Branches:

- Coma 1 - Branch of Construction Mechanical Corporation
- Coma 15 - Branch of Construction Mechanical Corporation
- Import-Export Center
- Quang Minh Mechanical Factory

4. Consolidated Financial Statements

The consolidated financial statements of the Corporation reflect the overall financial position and business results related to the Corporation's production and business activities. The financial statements of the units used to prepare and present the consolidated financial statements include:

Corporation Name	Headquarters	Owners hip Ratio	Actual Contributed Charter Capital As at 30 September, 2026	Main Business Activities
Parent Corporation				
Construction Mechanical Corporation - Joint Stock Corporation	Ha Noi	100%	238,500,000,000	Construction
Subsidiaries				
Ha Bac Construction Mechanical Joint Stock Corporation	Bac Ninh	51.38%	8,797,500,000	Construction
Thai Binh Mechanical and Construction Joint Stock Corporation	Hung Yên	53.61%	3,216,600,000	Construction
Minh Khai Lock Joint Stock Corporation	Ha Noi	67.47%	4,453,020,000	Manufacturing
Mechanical Construction and Electrical & Water Installation Joint Stock Corporation	Ha Noi	51.54%	5,669,400,000	Construction
One Member Limited Liability Corporation for Construction and Business of Materials and Equipment No. 27	Ha Noi	100%	12,938,190,118	Construction
One Member Limited Liability Corporation for Manufacturing, Import-Export, and Rural Development Services	Vung Tau	100%	127,295,272	Construction
Joint Venture Companies				
Song Chu Mechanical and Construction Joint Stock Corporation	Thanh Hoa	48.39%	6.744.598.200	Construction
Zenner-Coma Water Meter Joint Venture Corporation	Ha Noi	31%	929,418,854	Manufacturing

II. FISCAL YEAR AND ACCOUNTING CURRENCY**Accounting period, accounting currency**

The Corporation's fiscal year begins on 1st January and ends on 31st December each year.

The currency unit used for accounting entries is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Corporation applies the Vietnamese accounting system issued under Circular No. 43/2026/TT-BTC dated 20th April, 2026, by the Ministry of Finance, which provides guidelines on the corporate accounting system; Circular No. 43/2026/TT-BTC dated 20th April, 2026, by the Ministry of Finance, which provides guidelines on the preparation and presentation of consolidated financial statements; and other legal documents as prescribed by the government.

2. Statements for the compliance with Accounting Standards and System

The Corporation has applied the Vietnamese Accounting Standards and the guidelines issued by the government. The financial statements are prepared and presented in full compliance with the provisions of each applicable standard, the guiding circulars for implementation, and the current accounting regulations in force.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements of the Corporation are prepared on the basis of consolidating the financial statements of the Corporation and the financial statements of its subsidiaries under the control of the Corporation (subsidiaries) As at 30 September, 2026. Control is achieved when the Corporation has the ability to govern the financial and operating policies of the investee companies to obtain benefits from their activities.

The financial statements of the subsidiaries are prepared for the same fiscal year as the Corporation's financial statements, applying consistent accounting policies with those of the Corporation. Where necessary, the financial statements of the subsidiaries are adjusted to ensure consistency with the accounting policies applied by the Corporation and its subsidiaries.

The results of operations of subsidiaries acquired or disposed of during the period are presented in the consolidated financial statements from the acquisition date or up to the date of sale of the investment in those subsidiaries.

Non-controlling interests represent the share of profit or loss and net assets not held by the Corporation's shareholders and are presented separately in the consolidated balance sheet and consolidated income statement.

Equitization Finalization

The Corporation officially transitioned to a joint-stock Corporation model on 8th November, 2016. The consolidated financial statements for the fiscal year ending on As at 30 September, 2026, do not include adjustments related to the equitization finalization, as the Corporation has not yet received approval for the equitization finalization from the relevant authorities at the time of officially transitioning to a joint-stock Corporation.

2. Cash and cash equivalents

Transactions in foreign currencies are converted into Vietnamese Dong based on the actual exchange rate at the time the transaction occurs. At the time of preparing the financial statements, monetary items denominated

in foreign currencies are converted at the buying exchange rate of the commercial bank where the Corporation holds its accounts, as published at the time of preparing the financial statements.

Cash equivalents are short-term investments with a maturity of no more than 3 months, easily convertible into cash, and with minimal risk of changes in value since the investment was made, at the time of the reporting.

3. Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

4. Financial Investments

Investment in Joint Ventures

A joint venture is an entity established based on an agreement, where the Corporation and other participants engage in economic activities under joint control. Joint control is defined as the ability to make strategic decisions related to the operational and financial policies of the joint venture with the consent of all participating parties.

Investment in Associates

An associate is a Corporation in which the Corporation has significant influence but does not control or jointly control the Corporation. Significant influence is indicated by the Corporation's ability to participate in decisions regarding the financial and operational policies of the investee, without having control or joint control over these policies.

The Corporation initially recognizes investments in joint ventures and associates at cost. The Corporation records its share of the investee's accumulated net profit in the income statement after the investment date. Other amounts received by the Corporation, beyond its share of profits, are considered as recoveries of the investment and are recognized as reductions in the investment's book value.

Investments in joint ventures and associates are presented in the balance sheet at cost, less any provision for impairment (if applicable). Provisions for impairment of investments in joint ventures and associates are made in accordance with current accounting regulations.

Investment in Equity Instruments of Other Entities

Investment in equity instruments of other entities reflects investments in equity securities where the Corporation does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are recorded at cost, less any provision for impairment.

5. Inventories

Inventory is valued at cost; however, if the net realizable value is lower than the cost, it is valued at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition;

The cost of sales is determined using the weighted average method;

Inventory is accounted for using the perpetual inventory method;

The provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Corporation is allowed to make provisions for inventory that is obsolete, damaged, or of inferior quality, and in cases where the cost of inventory exceeds its net realizable value at the end of the fiscal year.

6. Fixed Assets and Depreciation

Tangible and Intangible Fixed Assets

Tangible and intangible fixed assets are recognized at cost. During their usage, fixed assets are recorded at their original cost, accumulated depreciation, and their remaining value.

Fixed assets acquired before 30th June, 2014, are revalued during the equitization process of state-owned enterprises. The original cost and accumulated depreciation are adjusted based on the revaluation results, which must be approved by the competent authorities according to regulations. The remaining value of these assets is depreciated based on the remaining useful life of the assets.

Depreciation is calculated using the straight-line method. The depreciation period is determined according to the depreciation schedule specified in Circular No. 45/2013/TT-BTC dated 25th April, 2013, by the Ministry of Finance and other amendments or supplementary legal documents as per state regulations.

7. Prepaid Expenses

Prepaid expenses that only relate to the current financial year's production and business activities are recognized as short-term prepaid expenses and recorded as production and business costs within the financial year.

Expenses incurred during the financial year but allocated to long-term prepaid expenses are gradually amortized into the operating results over multiple years.

The calculation and allocation of long-term prepaid expenses to production and business costs in each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

8. Payables

Criteria for Classifying Payables

- Trade Creditors: These include amounts owed arising from transactions related to the purchase of goods, services, or assets. Payables also include amounts due when importing through an agent.
- IntraCorporation Payables: These refer to amounts owed between the parent Corporation and its subsidiaries or branches that do not have legal status and are dependent entities for accounting purposes.
- Other Payables: These include any payables not classified as trade payables or interCorporation payables.

Each payable is recorded in detail for each payee and type of payable, with tracking of the repayment terms and the corresponding currency.

Payables with remaining maturities of less than 12 months (within one business cycle) at the reporting date are classified as short-term liabilities. All other payables not classified as short-term are classified as long-term liabilities. At the reporting date, payables are reclassified according to this principle.

The Corporation revalues payables in foreign currencies at each financial statement date. The exchange rate used to revalue foreign currency payables is the selling exchange rate of the commercial bank designated by the Corporation for customer payments at the reporting date, or the bank with which the Corporation frequently transacts.

The Corporation will immediately recognize a payable when there is evidence indicating a probable loss, in accordance with the prudence principle.

Liabilities must not be recognized below their settlement value.

Provisions for payables are recognized at the reporting date in accordance with applicable regulations.

9. Loans and finance lease liabilities

The value of loans is recorded based on each disbursement and repayment. The value of finance lease liabilities is the total amount payable, calculated as the present value of minimum lease payments or the fair value of the leased asset remaining at the financial statement date.

Loans and finance lease liabilities are accounted for in detail and tracked by each lender, borrower, loan agreement, type of borrowed asset, loan term, and currency of the loan.

When preparing financial statements, the balances of loans and finance lease liabilities denominated in foreign currencies are revalued at the selling exchange rate of the bank with which the Corporation conducts its loan or finance lease transactions.

10. Recognition and capitalization of Borrowing costs

Borrowing costs are recognized as an expense in the production and business costs of the period in which they are incurred, unless capitalized in accordance with the Accounting Standard on "Borrowing Costs." Accordingly, borrowing costs directly related to the purchase, construction, or production of assets that require a relatively long time to complete and ready for use or operation are capitalized into the asset's cost until the asset is ready for use or operation. Any income generated from the temporary investment of borrowed funds is deducted from the asset's cost.

For borrowings specifically related to the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months.

The capitalization rate for borrowing costs during the period is 0%.

11. Accrued Expenses

Accrued expenses reflect amounts owed for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient accounting documents. These expenses are recognized as production and business costs based on the matching principle between revenue and expenses. When the necessary accounting documents are obtained, any discrepancies between the estimated amounts and the actual expenses are adjusted by either adding or reducing the corresponding costs based on the difference.

12. Owners' equity

Owner's Contributed Capital, Share Premium, and Other Owner's Capital

The owner's investment is recognized based on the actual capital contributed by the owner.

Share premium is recognized as the difference between the actual issue price and the par value of the shares at the time of the initial share issuance, additional issuances, or the reissuance of treasury shares.

Other owner's equity is recognized as the remaining value after deducting (-) any taxes payable (if applicable) related to donated assets from the fair value of assets received by the business from other organizations or individuals, as well as any additions from the business's operating results.

Undistributed Profits

Retained earnings represent the profits from the Corporation's activities after tax, less any adjustments for retroactive application of changes in accounting policies and adjustments for material errors from previous years.

Profits are distributed to shareholders according to the annual resolutions passed by the general shareholders' meeting.

13. Revenue

Revenue from Sale of Goods

Revenue from the sale of goods is recognized when the following conditions are met simultaneously:

- The majority of the risks and benefits associated with the ownership of the product or goods have been transferred to the buyer;
- The Corporation no longer retains control over the goods as the owner or has control over the goods;
- The revenue is reasonably certain;
- The Corporation has received or will receive economic benefits from the sale transaction;
- The costs associated with the sale transaction can be determined.

Revenue from Provision of Services

Revenue from the provision of services is recognized when the outcome of the transaction can be reliably determined. If the service provision spans multiple periods, revenue is recognized in the period corresponding to the completed work as of the balance sheet date for that period. The outcome of the service provision transaction is determined when the following conditions are met:

- The revenue is reasonably certain;
- There is a likelihood of receiving economic benefits from the service transaction;
- The portion of the work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision can be determined.

The portion of the work completed for the provision of services is determined using the method of assessing the work completed.

Revenue from Financial Activities

Revenue from interest, royalties, dividends, profits, and other financial revenues is recognized when the following two conditions are met simultaneously:

- There is a likelihood of receiving economic benefits from the transaction;

- The revenue is reasonably certain.

Dividends and profit distributions are recognized when the Corporation has the right to receive the dividend or profit from its investment.

Revenue from Construction Contracts

Revenue from construction contracts is recognized when the outcome of the construction contract can be reliably determined and is confirmed by the customer. The revenue and costs related to the contract are recognized in proportion to the work completed during the period, reflected on the issued invoice.

14. Cost of Goods Sold

When recognizing revenue, a corresponding expense (cost of goods sold) is also recognized, which is related to generating that revenue. This expense includes the costs incurred in the period that generated the revenue, as well as costs from previous periods or accrued expenses that are related to the revenue of that period.

15. Financial expenses

The financial costs recognized include:

- Borrowing costs and interest expenses on loans;
- Losses arising from exchange rate fluctuations related to transactions involving foreign currencies.

These costs are recognized in full for the period and are not offset against financial income.

16. Administrative Expenses

Administrative expenses reflect the total general expenses of the Corporation, such as: salaries and related insurance for management personnel, depreciation of fixed assets used for corporate management, land lease, business license tax, provision for doubtful debts, and outsourced services for the management function of the Corporation.

17. Current corporate income tax expense and deferred corporate income tax expense

Current income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year.

Deferred income tax expense is determined based on the temporary differences that are deductible, taxable temporary differences, and the corporate income tax rate.

18. Related Parties

Parties are considered related to another party if they have direct or indirect relationships that allow them to control or have significant influence over the other parties, either through regular control or the ability to significantly influence. Transactions with related parties are disclosed by the Corporation in the notes to the consolidated financial statements.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

		Unit: VND	
		30/09/2026	01/01/2026
1. Cash and cash equivalents			
- Cash(*)		2.597.379.522	3.090.837.156
- Non-term bank deposits		8.125.074.030	14.810.828.165
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam		969.042.999	5.651.909.583
+ Saigon - Hanoi Joint Stock Commercial Bank		1.349.685.754	1.966.218.817
+ Military Commercial Joint Stock Bank		456.088.872	888.997.742
+ FPT Securities Joint Stock Company		835.698.533	478.423.025
+ Others		4.514.557.872	5.825.278.998
- Cash and cash equivalents		-	1.712.800.517
Total		10.722.453.552	19.614.465.838
2. Financial investments			
a) Held to maturity investments		30/09/2026	01/01/2026
		Original cost	Allowances
* Short-term		9.415.054.140	-
Term deposits		9.415.054.140	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam		6.965.054.140	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam		2.450.000.000	-
Total		9.415.054.140	-
b) Long-term investments		30/09/2026	01/01/2026
	Capital contribution ratio	Original cost	Allowances
COMA Investment Trading Real Estate Joint Stock Company (COMARE)	5,00%	562.478.011	(562.478.011)
- 10 Mechanical Construction JSC (COMA10)		500.000.000	-
- Huong Son Hydropower Joint Stock Company	0,42%	1.107.569.300	-
- Hong Phong Cement Joint Stock Company		795.000.000	(548.550.000)
Total		2.965.047.311	(1.111.028.011)
c) Investment in Joint Venture Company		30/09/2026	01/01/2026
	Capital contribution ratio	Carrying amount	Value under the equity method
- Công ty Liên doanh Đồng hồ nước Zenner-Coma	31%	1.836.527.663	1.886.898.887
- Song Chu Mechanical and Construction Joint Stock Company - COMA 17	48,39%	7.997.198.432	-
Total		9.833.726.095	1.886.898.887
3. Receivables from customers		30/09/2026	01/01/2026
		Original cost	Allowances

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a) Short-term	207.912.164.509	(76.622.601.032)	212.493.257.907	(80.474.959.711)
- EPC Joint Venture Contractor	34.472.561.394	(34.472.561.394)	34.472.561.394	(34.472.561.394)
- SINOMA - BAT				
- Receivables from other entities	173.439.603.115	(42.150.039.638)	178.020.696.513	(46.002.398.317)
b) Long-term	-	-	-	-
Total	207.912.164.509	(76.622.601.032)	212.493.257.907	(80.474.959.711)
4. Repayments to suppliers				
	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
a) Short-term	26.595.575.581	(9.805.186.841)	40.174.969.520	(9.721.574.090)
- Mechanical and Electrical Installation Joint Stock Company and Infrastructure Development (COMA 18)	3.482.461.246	(3.482.461.246)	3.482.461.246	(3.482.461.246)
- Mechanical and Construction Company No. 7 (COMA7)	4.101.685.856	(300.182.298)	4.101.685.856	(300.182.298)
- Construction and Engineering Joint Stock Company No. 26 - COMA26	1.105.981.028	-	15.920.756.412	-
- Others	17.905.447.451	(6.022.543.297)	16.670.066.006	(5.938.930.546)
b) Long-term	-	-	-	-
Total	26.595.575.581	(9.805.186.841)	40.174.969.520	(9.721.574.090)
5. Other receivables				
	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
a) Short-term	148.913.226.912	(83.382.324.052)	176.936.931.115	(81.431.266.286)
- Others	125.810.468.591	(78.778.744.773)	155.407.447.234	(76.827.687.007)
+ Mechanical and Construction Company No. 7 (COMA7)	33.422.164.150	(31.084.920.435)	34.782.164.150	(34.782.164.150)
+ Construction Mechanical joint stock company No. 10	33.198.042.195	(33.198.042.195)	41.882.768.212	(28.783.659.370)
+ Mechanical and Electrical Installation Joint Stock Company and Infrastructure Development (COMA 18)	20.145.227.969	-	21.145.227.969	-
+ Construction and Engineering and Construction Company (COMAEL)	13.891.166.229	-	25.953.070.504	-
+ Construction and Trade Joint Stock Company (COMA 25)	2.151.270.689	-	2.151.270.689	-
+ Other receivables	23.002.597.359	(14.495.782.143)	29.492.945.710	(13.261.863.487)
- Advance	20.610.556.188	(4.603.579.279)	19.914.299.960	(4.603.579.279)
- Mortgages	2.492.202.133	-	1.615.183.921	-
b) Long-term	-	-	-	-
Total	148.913.226.912	(83.382.324.052)	176.936.931.115	(81.431.266.286)
6. Bad debt				
	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances

EPC Joint Venture Contractor	34.472.561.394	(34.472.561.394)	34.472.561.394	(34.472.561.394)
- SINOMA - BAT				
Construction Mechanical joint stock	33.198.042.195	(33.198.042.195)	47.118.832.845	(32.652.226.067)
company No. 10				
Mechanical and Construction	33.762.164.150	(31.084.920.435)	41.738.419.061	(40.374.905.493)
Company No. 7 (COMA7)				
- Other entities	123.057.703.386	(75.695.184.560)	98.051.773.630	(65.217.410.477)
Total	224.490.471.125	(174.450.708.584)	221.381.586.930	(172.717.103.431)

7. Inventories	30/09/2026		01/01/2026	
	Original cost	Allowances	Original cost	Allowances
- Raw materials, supplies	10.089.586.135	(532.051.451)	9.128.839.941	(532.051.451)
- Tools and supplies	212.819.069	(3.402.556)	199.188.272	(3.402.556)
- Work in progress	318.182.189.998	-	309.100.667.919	-
- Finished goods	2.760.395.812	-	3.192.659.440	-
- Real estate goods (*)	3.511.726.377	-	3.511.726.377	-
- Goods sent for sale	32.899.520	-	32.899.520	-
Total	334.789.616.911	(535.454.007)	325.165.981.469	(535.454.007)

8. Deferred expenses	30/09/2026		01/01/2026	
a) Short-term	2.460.599.737		6.689.904.964	
- Tools and supplies	1.673.611		40.706.479	
- Factory rental expenses	-		6.327.621.819	
- Others	2.458.926.126		321.576.666	
b) Long-term	18.809.976.479		17.730.516.022	
- Tools, instruments and equipment	466.149.350		1.165.332.722	
- Repair expenses	2.758.286.143		1.190.879.825	
- Quang Minh Industrial Park infrastructure fee	5.279.377.023		4.571.754.798	
- Tax arrears, administrative penalties for tax violations and late payment interest	8.460.945.671		9.230.122.561	
- Others	1.845.218.291		1.572.426.116	
Cộng	21.270.576.216		24.420.420.986	

9. Increase, decrease tangible fixed assets

Item	Buildings Structures	Machinery equipment	Transportation means	Office equipment	Other	Total
Original price of fixed assets						
Opening balance	331.503.699.978	54.223.741.328	14.941.664.143	9.964.673.927	51.679.183	410.685.458.559
Increase in period	1.167.577.785	860.550.000	663.900.000	121.802.880	-	2.813.830.665
- Purchase during the period	584.286.059	860.550.000	663.900.000	121.802.880	-	2.230.538.939
- Completed construction	583.291.726	-	-	-	-	583.291.726
- Reclassify	-	-	-	-	-	-
Decrease in period	-	3.344.937.811	-	-	-	3.344.937.811
- Liquidation, sale	-	3.344.937.811	-	-	-	3.344.937.811
- Reclassify	-	-	-	-	-	-
Closing balance	332.671.277.763	51.739.353.517	15.605.564.143	10.086.476.807	51.679.183	410.154.351.413
Accumulated depreciation						

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Opening balance	139.665.557.494	49.344.083.451	14.479.661.920	9.790.002.302	51.679.183	213.330.984.349
Increase in period	6.734.593.374	789.816.201	114.999.638	170.842.176	-	7.810.251.388
- Depreciation during the period	6.734.593.374	789.816.201	114.999.638	170.842.176	-	7.810.251.388
- Reclassify	-	-	-	-	-	-
Decrease in period	-	3.344.937.811	-	-	-	3.344.937.811
- Liquidation, sale	-	3.344.937.811	-	-	-	3.344.937.811
- Reclassify	-	-	-	-	-	-
Closing balance	146.400.150.867	46.788.961.841	14.594.661.558	9.960.844.478	51.679.183	217.796.297.925
Residual value						
At the beginning of the period	191.838.142.484	4.879.657.878	462.002.223	174.671.625	-	197.354.474.210
At the end of the period	186.271.126.896	4.950.391.677	1.010.902.586	125.632.329	-	192.358.053.488

10. Increase, decrease intangible fixed assets

Item	Land use right	Trademark trade name	Computer software	Total
Original price of fixed assets				
Opening balance	27.860.977.260	650.000.000	316.610.320	28.827.587.580
Increase in period	-	-	-	-
- Purchase during the period	-	-	-	-
Decrease in period	-	-	-	-
- Liquidation, sale	-	-	-	-
Closing balance	27.860.977.260	650.000.000	316.610.320	28.827.587.580
Accumulated amortization				
Opening balance	4.959.451.559	650.000.000	316.610.320	5.926.061.879
Increase in period	32.099.880	-	-	32.099.880
- Depreciation during the period	32.099.880	-	-	32.099.880
Decrease in period	-	-	-	-
Closing balance	4.991.551.439	650.000.000	316.610.320	5.958.161.759
Residual value				
At the beginning of the period	22.901.525.701	-	-	22.901.525.701
At the end of the period	22.869.425.821	-	-	22.869.425.821

11. Investment real estate

Item	30/09/2026	During the period		01/01/2026
		Increase	Decrease	
Original price of fixed assets	1.743.917.180	-	-	1.743.917.180
Accumulated depreciation	1.243.059.434	-	-	1.243.059.434
Residual value	500.857.746	-	-	500.857.746

12. Long-term assets in progress

	30/09/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
- Long-term work in progress(*)	2.598.766.083	2.598.766.083	2.598.766.083	2.598.766.083
+ Long Bien-Hanoi Interchange Project	2.301.606.161	2.301.606.161	2.301.606.161	2.301.606.161
+ Project at Coma 1	297.159.922	297.159.922	297.159.922	297.159.922
- Construction in progress	358.564.632	358.564.632	698.245.197	698.245.197
+ Clean water project 71 Co Bi	60.000.000	60.000.000	60.000.000	60.000.000
+ Construction in progress – Coma 2	298.564.632	298.564.632	54.953.471	54.953.471

+ Renovation and upgrade of the 14th floor, COMA office Buiding		-	-	583.291.726	583.291.726
Total		2.957.330.715	2.957.330.715	3.297.011.280	3.297.011.280
13. Trade payables		30/09/2026		01/01/2026	
a) Short - term		94.725.507.614		93.830.657.516	
- Construction and Engineering Joint Stock Company No. 26 - COMA26		10.324.118.906		7.904.094.257	
- Others		84.401.388.708		85.926.563.259	
b) Long-term		-		-	
Total		94.725.507.614		93.830.657.516	
14. Advances from customers		30/09/2026		01/01/2026	
a) Short-term		174.423.893.340		175.057.233.171	
- Customers purchasing real estate in the expanded Decoimex residential project		149.693.731.854		150.205.975.188	
- Others		24.730.161.486		24.851.257.983	
b) Long-term		-		-	
Total		174.423.893.340		175.057.233.171	
15. Taxes and payables to State Treasury		30/09/2026	Additions	Paid	01/01/2026
a) Must be paid					
- Output VAT		19.808.224.253	3.821.675.476	4.095.211.408	19.534.688.321
- Excise duty		-	-	-	-
- Natural resource tax		-	447.360	421.760	25.600
- Import and export tax		-	-	-	-
- Corporate income tax		2.691.464.360	1.823.852.408	3.847.832.338	667.484.430
- Personal income tax		455.368.076	236.385.714	395.786.707	295.967.083
- Environmental protection tax and other ta		280.000	74.786.143	8.045.034	67.021.109
- Real estate tax, land rent		17.112.590.816	14.368.083.512	7.585.052.143	23.895.622.185
- Fees, charges and other payables		58.575.620.997	1.789.701.687	3.012.495.464	57.352.827.220
Total		98.643.548.502	22.114.932.300	18.944.844.854	101.813.635.948
b) Receivables					
- Output VAT		838.378	-	437.749	400.629
- Import and export tax		-	-	-	-
- Corporate income tax		2.536.701.727	-	-	2.536.701.727
- Personal income tax		5.882.669	-	-	5.882.669
- Fees, charges and other payables		1.002.580	-	-	1.002.580
Total		2.544.425.354	-	437.749	2.543.987.605
16. Accrued expenses		30/09/2026		01/01/2026	
a) Short-term		160.593.254.736		175.357.588.675	
- Interest expenses		13.667.954.373		13.772.315.436	
- Advance cost provision for Skylight building Project		-		12.855.180.917	
- Advance cost provision for projects		2.116.891.769		5.721.876.249	
- Land use fees for the project at Rural Development Production, Import-Export and Services One Member Company Limited (i)		132.908.957.095		132.908.957.095	

- Others	11.899.451.499	10.099.258.978		
b) Long-term	-	-		
Total	160.593.254.736	175.357.588.675		
17. Deferred revenue	30/09/2026	01/01/2026		
a) Short-term	6.959.233.506	15.955.877.755		
- Revenue from factory rental	6.959.233.506	15.955.877.755		
b) Long-term	807.895.744	900.000.045		
- Skylight Office Rental Revenue	807.895.744	900.000.045		
Cộng	7.767.129.250	16.855.877.800		
18. Other accrued expenses	30/09/2026	01/01/2026		
a) Short - term	162.880.391.976	178.111.507.609		
- Union dues	3.573.523.519	3.584.112.510		
- Social insurance	12.659.452.645	20.538.154.250		
- Health insurance	87.987.722	107.668.224		
- Unemployment insurance	38.717.181	48.903.284		
- Insurance premiums payable	12.786.157.548	20.694.725.758		
- Receive deposits, short-term bets	951.850.959	886.359.659		
- Must return equitization	162.037.098	162.037.098		
- Other payables	132.620.665.304	132.089.546.826		
+ Land use fees payable for the Skylight project (*)	26.873.546.977	26.873.546.977		
+ Profits payable to the city (*)	60.298.264.897	60.298.264.897		
+ Maintenance fee for Skylight apartment building	515.521.845	715.521.845		
+ Raising funds to purchase a townhouse	2.677.500.000	2.677.500.000		
+ Raising capital to buy shares of Dong Bang Cement	4.444.000.000	4.505.000.000		
+ Capital mobilization for Huong Son Hydropower Plant	560.000.000	560.000.000		
+ Interest payable on personal capital mobilization	2.734.738.370	3.261.444.000		
+ Late payment interest on social insurance	5.644.328.446	5.928.085.313		
+ Other payables	28.872.764.769	27.270.183.794		
b) Long - term	10.858.349.488	10.421.834.488		
- Receive deposits, long-term bets	10.858.349.488	10.421.834.488		
Total	173.738.741.464	188.533.342.097		
19. Loans and financial leasing debt	30/09/2026	During the year		01/01/2026
		Increase	Decrease	
a) Short-term loan and payable for finance leasing	88.430.572.285	172.931.074.318	172.931.074.318	98.274.272.366
a.1) Short-term loans	67.563.401.831	152.063.903.864	152.063.903.864	77.407.101.912
+ Short - term bank loans	54.588.899.741	67.108.292.169	72.517.112.750	59.997.720.322
- Saigon Hanoi Commercial Joint Stock Bank - Ha Dong Branch	664.986.061	679.773.131	2.971.640.998	2.956.853.928
- Saigon – Hanoi Commercial Joint Stock Bank - Ha Dong Branch	16.804.274.856	22.330.158.605	25.588.561.905	20.062.678.156
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Giang	11.999.638.824	12.918.122.824	12.918.484.000	12.000.000.000
- Military Commercial Joint Stock Bank - Bac Giang Branch	20.000.000.000	22.563.131.509	22.420.319.747	19.857.188.238

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- Vietnam Maritime Commercial Joint Stock Bank (MSB) - Bac Giang	5.120.000.000	7.087.106.100	7.087.106.100	5.120.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thai Binh	-	1.530.000.000	1.531.000.000	1.000.000
+ Short-term loans to related parties	12.974.502.090	74.406.138.082	74.406.138.082	17.409.381.590
- Ministry of Construction	761.000.000	-	-	761.000.000
- Other personal short term loans	12.213.502.090	4.105.000.000	8.539.879.500	16.648.381.590
a.2) Long-term loans and debts due for	20.867.170.454	-	-	20.867.170.454
- Joint Stock Commercial Bank for Investment and Development of Vietnam - North Hanoi Branch	20.867.170.454	-	-	20.867.170.454
b) Long-term loans and debt	31.460.000.000	-	6.900.000.000	38.360.000.000
- Thai Binh Provincial Financial Reserve Fund	1.000.000.000	-	-	1.000.000.000
- Agricultural extension capital	300.000.000	-	-	300.000.000
- Joint Stock Commercial Bank for Investment and Development of Vietnam - North Hanoi Branch	180.000.000	-	-	180.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	29.980.000.000	-	6.900.000.000	36.880.000.000
Total	119.890.572.285	172.931.074.318	179.831.074.318	136.634.272.366

20. Owners' equity
a) Changes of owners' equity

Items	Owner's Equity	Other capital of owners	Difference upon asset revaluation	Development and investment funds	Undistributed profit after tax	Non-controlling interest	Total
Opening balance of previous year	238.500.000.000	5.886.975.531	(6.603.261.351)	7.255.895.251	(286.136.930.351)	2.888.800.425	(38.208.520.495)
Increase in the previous year				8.417.250	12.892.022.176	1.715.773.939	14.616.213.365
- Profit from last year					12.885.010.689	1.715.773.939	14.600.784.628
- Other additions				8.417.250	7.011.487		15.428.737
Decrease in the previous year		(2.946.368.209)			(41.310.716)	(31.126.659)	(3.018.805.584)
- Loss during the year							-
- Other decrease		(2.946.368.209)			(41.310.716)	(31.126.659)	(3.018.805.584)
Ending balance of previous year	238.500.000.000	2.940.607.322	(6.603.261.351)	7.264.312.501	(273.286.218.891)	4.573.447.705	(26.611.112.714)
Increase in the this year				80.275.293	6.588.768.969	2.380.917.263	9.049.961.525
- Profit (Loss) in this year					6.588.768.969	2.380.917.263	8.969.686.232
- Other additions(*)				80.275.293	-		80.275.293
Decrease in this year					2.127.161.119	(104.426.772)	2.022.734.347
- Loss during the year							-
- Other decrease					2.127.161.119	(104.426.772)	2.022.734.347
Ending balance of this year	238.500.000.000	2.940.607.322	(6.603.261.351)	7.344.587.794	(264.570.288.803)	6.849.938.196	(15.538.416.842)

b) Details of owner's capital contribution

	30/09/2026	01/01/2026
- State capital contribution (Ministry of Construction)	235.552.000.000	235.552.000.000
- Capital contributions of other shareholders	2.948.000.000	2.948.000.000

Total	238.500.000.000	238.500.000.000
c) Capital transactions with owners and dividend distribution	30/09/2026	01/01/2026
+ Owner's equity		
- Beginning capital contribution	238.500.000.000	238.500.000.000
- Capital increase during the period	-	-
- Capital contribution decreased during the period	-	-
- Ending capital	238.500.000.000	238.500.000.000
+ Dividends, distributed profits	-	-
d) Shares	30/09/2026	01/01/2026
Number of shares registered for issuance	23.850.000	23.850.000
Number of shares sold to the public	23.850.000	23.850.000
- Common stock	23.850.000	23.850.000
Number of shares bought back	-	-
Number of shares outstanding	23.850.000	23.850.000
- Common stock	23.850.000	23.850.000
Par value of outstanding shares is VND 10,000 /share		

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	From 01/01/2026 to 30/09/2026	Unit: VND From 01/01/2025 to 30/09/2025
1. Revenue from sales of goods and provision of services		
a) Revenue		
- Revenue from construction activities	134.365.285.094	39.453.280.910
- Revenue from services and other business activities	51.603.829.365	35.210.886.381
- Revenue from sale of materials and goods	21.893.059.262	56.205.744.198
- Other revenue	37.167.053.062	76.167.908.931
Total	245.029.226.783	207.037.820.420
b) Revenue deductions	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Revenue deduction for returned goods	85.618.777	-
Total	85.618.777	-
c) Net revenues from sales and services rendered	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Revenue from construction activities	134.365.285.094	39.453.280.910
- Revenue from services and other business activities	51.603.829.365	35.210.886.381
- Revenue from sale of materials and goods	21.807.440.485	56.205.744.198
- Other revenue	37.167.053.062	76.167.908.931
Total	244.943.608.006	207.037.820.420
2. Cost of goods sold	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Cost of construction activities	108.909.439.885	32.620.848.523
- Cost of service and other business	21.642.297.984	11.226.362.303
- Cost of goods sold	32.295.072.844	57.168.519.449

- Provision for inventory write-down	30.974.596.919	59.019.036.812
Total	193.821.407.632	160.034.767.087
3. Gain/Loss on sale and disposal of investment property	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
a) Doanh thu	-	-
- Revenue from sale and disposal of investment properties	-	-
- Net book value	-	-
- Costs of sale and disposal of investment	-	-
Gain/(loss) on sale and disposal of investment properties	-	-
4. Financial income	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest on deposits and loans	243.592.515	390.450.677
- Dividends, profits shared	564.517.000	237.878.000
- Profit from sale of investments	-	2.078.151.738
- Exchange rate differential profit	-	-
Total	808.109.515	2.706.480.415
5. Financial expenses	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest expense	6.269.745.054	7.250.406.555
- Other financial operating expenses	-	-
Total	6.269.745.054	7.250.406.555
6. Selling expenses	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Employee expenses	313.072.429	188.751.609
- Outsourcing expenses	805.343.724	637.753.871
- Other expenses	76.697.547	520.017.049
Total	1.195.113.700	1.346.522.529
7. General and administrative expenses	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Employee expenses	15.210.430.741	11.604.869.499
- Materials expenses	779.751.318	333.699.412
- Office supplies expenses	1.241.160.196	325.377.015
- Amortization and Depreciation expenses	665.694.520	699.679.568
- Charges and fee	3.987.657.411	2.863.701.415
- Provision expenses	(1.733.605.153)	-
- Outsourcing expenses	1.808.556.702	878.079.663
- Other cash expense	10.617.779.913	12.183.117.228
Total	32.577.425.648	28.888.523.800
8. Other income	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Income from liquidation of fixed assets	999.545.580	322.052.269
- Refund of construction costs in advance	1.469.797.955	-
- Resolving overdue debts	-	-

- Other income	1.860.151.815	791.605.107
Total	4.329.495.350	1.113.657.376
9. Other expenses	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Late payment of taxes and insurance	2.684.106.279	2.704.523.917
- Other expenses	2.739.876.370	1.823.410.254
Total	5.423.982.649	4.527.934.171
10. Current corporate income tax expense	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Current corporate income tax expense	1.823.851.956	625.846.622
Total	1.823.851.956	625.846.622
11. Basic earnings per share	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Profit after corporate income tax	8.969.686.232	8.183.957.447
- Minority shareholder interests	2.380.917.263	1.600.683.585
- Adjustments (i)		
+ Adjustments to increase		
+ Adjustments for reduction		
- Loss attributable to common stockholders of the parent company	6.588.768.969	6.583.273.862
- Average common shares outstanding during the period	23.850.000	23.850.000
- Basic earnings per share	276	276
12. Production and business expenses by factors	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Cost of raw materials	115.557.476.628	47.856.562.263
- Labor costs	33.817.485.219	28.269.629.426
- Fixed asset depreciation costs	6.795.891.819	5.781.603.407
- Cost/(Reversal) provision cost	(1.733.605.153)	(13.614.000)
- Outsourcing service costs	15.125.848.221	9.924.031.898
- Other expenses in cash	14.241.682.451	11.405.753.958
Total	183.804.779.185	103.223.966.952

VII. OTHER INFORMATION

1. Comparison information

Comparative figures on the consolidated financial statements of corporation for the year ended 31 December 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Preparer

Kieu Thi Nguyet Nga

Chief Accountant

Nguyen Ngoc Hai

Hanoi, October 27, 2026
General Director



Dao Duc Tho