Dong Anh Licogi Mechanical Joint Stock Company
Km12+800, National Road No.3, Group 6, Dong Anh Commune ,
Hanoi, Vietnam

Form No. B01-DN
(Attached to Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN CƠ KHÍ ĐÔNG ANH LICOGI
Email: cokhidonganhlicogi@gmail.com
Thời gian ký: 28/10/2026 10:36:06

FINANCIAL STATEMENT REPORT

Quarter 3- 2026 (As of September30, 2026 - Whole Company

(Unit: VND)

ASSETS	Code	Notes	End of the Quarter (30/09/2026)	Beginning of the Year (01/01/2026)
A. CURRENT ASSETS	**100**		**1,369,301,274,304**	**1,191,703,739,615**
I. Cash and cash equivalents	**110**	*5*	**106,907,491,768**	**245,317,073,557**
1. Cash	111		106,907,491,768	130,317,073,557
2. Cash equivalents	112		-	115,000,000,000
II. Short-term financial investments	**120**		**437,657,891,448**	**242,787,026,762**
1. Held-to-maturity investments	123	*6*	437,657,891,448	242,787,026,762
III. Short-term receivables	**130**		**574,659,956,731**	**545,413,042,062**
1. Short-term trade receivables	131	*7*	498,549,324,018	508,165,479,502
2. Short-term advances to suppliers	132	*8*	76,504,208,681	47,775,981,741
3. Short-term inter-company receivables	133			
4.Receivables are due according to the construction c	135	*9*	-	-
5. Other short-term receivables	136	*9*	28,501,463,482	18,069,140,002
6. Provision for short-term doubtful debts	137	*10*	(28,895,039,450)	(28,597,559,183)
IV. Inventories	**140**		**231,184,955,568**	**156,196,055,640**
1. Inventories	141	*11*	235,471,063,022	161,810,656,302
2. Provision for devaluation of inventories	142	*11*	(4,286,107,454)	(5,614,600,662)
V. Short-term biological assets	**150**			
VI. Other short-term assets	**160**		**18,890,978,789**	**1,990,541,594**
1. Short-term deferred costs	161	*12*	774,026,513	1,990,541,594
2. Value added tax deductible	162		18,116,952,276	
3. Taxes and amounts payable to the State budget	163		-	-
4. Other short-term assets	165			
B. NON-CURRENT ASSETS	**200**		**413,172,305,621**	**355,440,290,409**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Operating capital contributed to dependent units	212			
3. Long-term inter-company receivables	213			
II. Fixed assets	**220**		**160,408,703,596**	**172,257,812,711**
1. Tangible fixed assets	221	*13*	160,408,703,596	172,257,812,711
- Cost	*222*		*529,455,326,387*	*525,337,781,069*
- Accumulated depreciation	*223*		*(369,046,622,791)*	*(353,079,968,358)*
2. Finance lease assets	224		-	-
III.Long-term biological assets	**230**			
IV. Investment property	240			
V. Long-term assets in progress	**250**		**37,300,308,857**	**6,974,756,681**
1. Long-term construction in progress	242	*14*	37,300,308,857	6,974,756,681
V. Long-term financial investments	**260**		**199,381,708,418**	**159,253,337,143**
1. Investing in Subsidiaries	261		-	
2. Investments in joint-ventures, associates	262	*6*	159,253,337,143	159,253,337,143
3. Capital contribution investment in another entity	263		40,128,371,275	
VI. Other long-term assets	**270**		**16,081,584,750**	**16,954,383,874**
1. Long-term deferred costs	271	*12*	16,081,584,750	16,954,383,874
TOTAL ASSETS (280= 100 + 200)	**280**		**1,782,473,579,925**	**1,547,144,030,024**

RESOURCES	Code	Notes	End of the Quarter (30/09/2026)	Beginning of the Year (01/01/2026)
C. LIABILITIES	**300**		**1,126,137,083,096**	**965,990,777,862**
I. Current liabilities	**310**		**1,056,522,503,944**	**890,574,129,024**
1. Short-term trade payables	311	*15*	213,958,390,044	172,745,267,280
2. Short-term advances from customers	312	*16*	62,944,853,038	15,705,643,901
3.Dividends and profits must be paid.	313			
4. Taxes and amounts payable to the State budget	314	*17*	11,351,609,973	8,110,735,025
5. Payables to employees	315		22,193,453,475	29,057,810,989
6. Short-term accrued expenses	316	*18*	82,678,004,051	121,246,423,238
7. Short-term inter-company payables	317		-	-
8. Payables from construction contract	318		-	-
9. Short-term deferred revenue	319		868,076,729	-
10. Other current payables	320	*19*	2,292,206,032	908,456,114
11. Short-term loans and obligations under finance leases	321	*20*	647,037,794,696	532,767,079,901
12. Short-term provisions	322		2,293,492,529	2,356,284,189
13. Bonus and welfare funds	323		10,904,623,377	7,676,428,387
II. Long-term liabilities	**330**		**69,614,579,152**	**75,416,648,838**
1. Long-term trade payables	331			
2. Long-term advance payments received	332			
3. Taxes and other long-term payments to the govern	333			
4. Long-term internal payables	336			
5. Other long-term payables	338			
6. Long-term loans and obligations under finance leases	339		65,429,259,722	72,840,024,726
7. Deferred income tax liabilities	341			
8. Long-term provisions	342		4,185,319,430	2,576,624,112
D. EQUITY	**400**	*21*	**656,336,496,829**	**581,153,252,162**
I. Owner's equity	**410**		**656,336,496,829**	**581,153,252,162**
1. Owner's contributed capital	411		310,000,000,000	310,000,000,000
2. Investment and development fund	418		185,262,890,044	148,812,514,988
3. Other reserves	419		839,486,989	839,486,989
4. Retained earnings	420		160,234,119,796	121,501,250,185
Retained earnings accumulated to the prior year end	420a		38,518,825,092	-
Retained earnings of the current year	420b		121,715,294,704	121,501,250,185
TOTAL RESOURCES	**440**		**1,782,473,579,925**	**1,547,144,030,024**

Date 26 month 10 year 2026

Nguyen Thi Hoai Thu	Hoang Thi Kim Lien	La Quy Duan
Preparer	**Chief Accountant**	**Chief Excutive Officer**

DONG ANH LICOGI MECHANICAL JOINT STOCK COMPANY
Km12+800, National Route 3, Group 6, Dong Anh Commune, Hanoi City
Tel: 04.3 8833818 - Fax: 04.3 8832718

Form No. B02a-DN
(Attached to Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

MID-YEAR BUSINESS PERFORMANCE REPORT

(Full form)

Quarter3, 2026 - Whole Company

(Unit: VND)

ITEMS	Code	Notes	Quarter3, 2026	Quarter3, 2025	Cumulative from the beginning of the year to the end of the quarter	
					2 026	2 025
1. Gross revenue from goods sold and services rendered	01	23	493,446,439,229	320,645,737,598	957,485,111,674	748,109,971,012
2. Deductions	02	23			31,850,000	
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10	23	493,446,439,229	320,645,737,598	957,453,261,674	748,109,971,012
4. Cost of goods sold	11	24	457,088,014,556	296,197,469,596	865,147,249,137	675,606,524,276
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		36,358,424,673	24,448,268,002	92,306,012,537	72,503,446,736
6. Profit/loss from the sale and liquidation of investment properties	21					
7. Financial income	22	26	107,707,134,431	3,511,827,664	121,093,284,259	13,781,415,254
8. Financial expenses	23	27	12,963,879,074	4,166,013,391	32,628,367,380	13,695,945,586
- In which: Interest expense	*24*		*12,550,877,305*	*4,166,013,391*	*31,974,597,020*	*13,695,811,359*
9. Selling expenses	25	28	11,471,914,741	7,127,572,610	26,778,859,784	20,708,834,258
10. General and administration expenses	26	28	8,938,587,982	6,778,585,817	26,582,580,731	22,349,886,271
11. Operating profit [30 = 20 + (21 - 22) - (24 + 25)]	30		110,691,177,307	9,887,923,848	127,409,488,901	29,530,195,875
12. Other income	31			310,472,722	116,404,529	488,540,022
13. Other expenses	32		35,000,000	90,392,291	285,000,000	341,392,291
14. Profit from other activities (40 = 31 - 32)	40		(35,000,000)	220,080,431	(168,595,471)	147,147,731
15. Accounting profit before tax (50 = 30 + 40)	50		110,656,177,307	10,108,004,279	127,240,893,430	29,677,343,606
16. Current corporate income tax expense	51	29	2,083,560,109	2,083,648,553	5,525,598,726	5,917,880,698
17. Deferred corporate tax (income)/expense	52					
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		108,572,617,198	8,024,355,726	121,715,294,704	23,759,462,908
19. Basic earnings per share	70					
20. Declining earnings per share (*)	71					

Date 4 month 10 year 2026

Nguyen Thi Hoai Thu	Hoang Thi Kim Lien	La Quy Duan
Preparer	**Chief Accountant**	**Chief Excutive Officer**

DONG ANH LICOGI MECHANICAL JOINT STOCK COMPANY
Km12+800, National Road No.3, Group 6, Dong Anh commune, Hanoi, Vietnam

FROM B 03-DN
Issued under Circular No. 99/2025/TT-BTC dated 27/10/2025, by the Ministry of Finance

CASH FLOW STATEMENT

(Under indirect method)

For The Third Quarter Ending September 30, 2026 - Whole Company

ITEMS	Code	Curent year	Prior year
1	2	3	4
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Accounting profit before tax	**01**	**127,240,893,430**	**29,677,343,606**
2. Adjustments for:			
Depreciation and amortisation	02	15,966,654,433	10,666,433,159
Provisions	03	(2,576,916,599)	3,179,934,718
Foreign exchange (gains)/ losses arising from translating foreign currency items	04	(1,181,702,166)	(913,552,462)
(Gains)/losses from investing activities	05	(119,299,061,527)	(12,867,862,792)
Interest expense	06	31,974,597,020	13,695,811,359
3. Operating profit before movements in working capital	**08**	**52,124,464,591**	**43,438,107,588**
(Increase)/Decrease in receivables	09	(46,847,977,328)	14,921,929,566
(Increase)/Decrease in inventories	10	(73,660,406,720)	(84,694,721,271)
(Increase)/Decrease in payables	11	48,125,621,859	2,617,865,309
(Increase)/Decrease in prepaid expenses	12	2,089,314,205	(780,512,176)
Interest paid	14	(31,712,276,947)	(13,597,156,468)
Corporate income tax paid	15	(2,963,246,907)	(5,484,957,459)
Other cash outflows	17	(12,303,855,047)	(7,746,019,532)
Net cash generated by/used in operating activities	**20**	**(65,148,362,294)**	**(51,325,464,443)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(34,578,942,494)	(138,400,701,786)
2 Cash outflow for lending, buying debt, instruments of other entities	22	41,250,000	-
3 Cash outflow for lending, buying debt, instruments of other entities	23	(372,099,937,018)	(130,000,000,000)
4 Cash recovered from lending, reselling debt instruments of other entities	24	180,000,000,000	50,000,000,000
5 Investment funds contributed to other entities	25	(40,128,371,275)	0
6 Recovery of investment funds contributed to another entity	26	0	0
7 Interest earned, dividends and profits received	27	116,622,205,091	7,836,628,443
Net cash generated by/used in investing activities	**30**	**(150,143,795,696)**	**(210,564,073,343)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	939,108,112,723	718,463,373,727
2. Repayment of borrowings	34	(832,248,162,932)	(649,987,501,881)
3. Dividends and profits paid	36	(31,000,000,000)	-
Net cash generated by/used in financing activities	**40**	**75,859,949,791**	**68,475,871,846**
Net increase/(decrease) in cash	**50**	**(139,432,208,199)**	**(193,413,665,940)**
Cash and cash equivalents at the beginning of the year	**60**	**245,317,073,557**	**397,152,297,265**
Effect of changes in foreign exchange rate	61	1,022,626,410	913,552,462
Cash and cash equivalents at the end of the year	**70**	**106,907,491,768**	**204,652,183,787**

Date 15 month 10 year 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Hoai Thu	Hoang Thi Kim Lien	La Quy Duan

DONG ANH LICOGI MECHANICAL JOINT STOCK COMPANY

(Established in the Socialist Republic of Vietnam)

NOTES TO THE FINANCIAL STATEMENT FOR THE THIRD QUARTER FOR THE PERIOD ENDING ON SEPTEMBER 30, 2026

1. GENERAL INFORMATION

Capital Ownership

Dong Anh Licogi Mechanical Joint Stock Company (referred to as the "Company") was formerly Dong Anh Mechanical One-Member Limited Liability Company, which was transformed into a joint-stock company according to Decision No. 1038/QĐ-BXD dated October 16, 2013, and Decision No. 1058/QĐ-BXD dated December 31, 2013, by the Ministry of Construction. The Company officially became Dong Anh Licogi Mechanical Joint Stock Company according to the Joint Stock Company Registration Certificate No. 0100106391 issued by the Hanoi Department of Planning and Investment on April 11, 2014, with the ninth (910th) amendment on May 12, 2026

The total number of employees of the Company as of September 30, 2026, is 503 people.

Business Sectors and Main Activities

The Company's business sectors include: Casting of iron and steel; Warehousing and goods storage; Investment consulting (excluding legal, financial, accounting, auditing, tax, and securities consulting); Real estate business; Steel manufacturing and casting; Import-export of pure industrial chemicals and laboratory chemicals (except those prohibited by the state); Import-export of materials, machinery, equipment, spare parts, cast products, mechanical and metallurgical products; Production of non-ferrous metals and precious metals; Production of aluminum alloy profiles; Design and construction of aluminum components and products; Wholesale of metals and metal ores; Business in aluminum alloy profiles; Other professional, scientific, and technological activities not classified elsewhere; Implementation of scientific and technological information services; Design and manufacture of products: construction machine spare parts and equipment in the construction industry; Design of construction machinery; Design of civil and industrial building structures; Project management for construction investment (only within the scope of the registered professional certification); Certification of compliance with safety load-bearing conditions and quality assurance for construction works; Construction supervision and completion of civil and industrial works; Research and experimental development in natural and technical sciences; Manufacture of mining and construction machines; Manufacture and assembly of construction machinery; Manufacture and assembly of pressure equipment; Manufacture and assembly of space frames; Production of metal components; Manufacture, processing, and installation of metal equipment and structures; Automobile and other motor vehicle maintenance and repair; Repair and overhaul of automobiles and tractors.

The Company's main activities include: Steel manufacturing and casting; Production and business of aluminum alloy profiles; Design, manufacture, and assembly of space frames (excluding design services for construction works); Business and agency of all types of fuels, oils, and lubricants; Production, processing, and installation of metal equipment and structures.

Normal Business Production Cycle

The Company's normal business production cycle is typically completed within 12 months, except for certain space frame construction and assembly projects that may extend beyond 12 months.

I. GENERAL INFORMATION (Continued)

Corporate Structure

The Company has 01 factory, 01 research center, and 01 joint venture company. Below is a general overview of the subsidiaries and joint venture company:

	Main Activities	Ownership and Benefits Ration
Joint Venture Company		
-Thang Long Industrial Park Co., Ltd	Industrial park leasing	42%
Affiliated Units		
-Branch of Dong Anh Mechanical Joint Stock Company - Licogi: Dong Anh Aluminum Factory	Manufacturing and trading of products Aluminum alloy products	
-Center for research, development and construction mechanics	Research and development	

2. BASIS FOR PREPARING INTERIM FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

Basis for Preparing Interim Financial Statements

The accompanying interim financial statements are presented in Vietnamese Dong (VND), based on the historical cost principle, in accordance with Vietnamese accounting standards, the enterprise accounting regime in Vietnam, and relevant legal regulations regarding the preparation and presentation of interim financial statements.

The accompanying interim financial statements are not intended to reflect the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries outside of Vietnam.

The interim financial statements of the Company include the interim financial statements of the Dong Anh Licogi Mechanical Joint Stock Company Branch - Dong Anh Aluminum Factory.

Accounting Period

The Company's financial year begins on January 1st and ends on December 31st.

3. APPLICATION OF NEW ACCOUNTING GUIDELINES

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the accounting regime for enterprises. Circular 99 is effective for the fiscal year beginning on or after January 1, 2026. The Company has applied Circular 99 in preparing and presenting financial statements for the operating period ending March 31, 2026.

4. SUMMARY OF KEY ACCOUNTING POLICIES

Below are the key accounting policies applied by the Company in preparing the interim financial statements:

Accounting Estimates

The preparation of the interim financial statements complies with accounting standards, the Vietnamese enterprise accounting regime, and legal regulations related to the preparation and presentation of interim financial statements. This requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets as of the date of the interim financial statements, as well as the reported amounts of revenue and expenses throughout the reporting period. Although accounting estimates are made with the Board's best knowledge, actual results may differ from the estimates and assumptions made.

Financial Instruments

Initial Recognition

Financial Assets: At initial recognition, financial assets are recorded at cost, including any directly attributable transaction costs related to the acquisition of the financial asset. The Company's financial assets include cash, cash equivalents, accounts receivable from customers, and other receivables.

Financial Liabilities: At initial recognition, financial liabilities are recorded at cost, including any directly attributable transaction costs related to the issuance of the financial liabilities. The Company's financial liabilities include accounts payable to suppliers, other payables, accrued expenses, short-term provisions, and loans and financial lease liabilities.

Revaluation after Initial Recognition

Currently, there are no regulations regarding the revaluation of financial instruments after initial recognition.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term investments that are highly liquid, easily convertible to cash, and subject to minimal risk of changes in value.

Financial Investments

Joint Venture Contributions

Joint venture contributions are agreements based on contracts where the Company and other participants carry out economic activities based on joint control. Joint control is defined as the requirement for unanimous decisions on strategic policies concerning the operational and financial matters of the joint venture.

Joint venture agreements leading to the establishment of an independent business entity in which the participating parties have joint control are called joint control business entities.

The Company initially recognizes investments in joint ventures at cost. The Company records income from the share of cumulative retained earnings of the investee after the investment date as financial income in the income statement. Other amounts received by the Company, besides the share of profits, are considered as recoveries of investments. Investments in joint ventures are presented in the interim balance sheet at cost.

4. SUMMARY OF KEY ACCOUNTING POLICIES (Continued)

Receivables

Receivables represent amounts due from customers or other entities. Receivables are presented at book value, less any allowance for doubtful debts.

The allowance for doubtful debts is made for receivables that have been overdue for more than six months or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

Inventories

Inventories are valued at the lower of cost or net realizable value. The cost of inventories includes direct material costs, direct labor costs, and overhead costs, if any, incurred to bring the inventory to its present location and condition. Net realizable value is determined as the estimated selling price less any estimated costs to complete the product and the costs of marketing, selling, and distribution. Inventories are accounted for using the periodic inventory system. The cost of inventory is calculated using the monthly weighted average method.

The Company sets up an inventory impairment provision in accordance with current accounting regulations. In particular, the Company is allowed to establish an allowance for obsolete, damaged, or low-

quality inventory, and in cases where the cost of inventory exceeds the net realizable value at the end of the accounting period.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and all other directly related costs necessary to bring the asset to a ready-for-use condition.

The cost of self-constructed tangible fixed assets includes construction costs, actual production costs incurred, along with installation and testing costs.

	From January 1, 2026, to September 30, 2026 Number of years (*)
Factory and construction works	05 - 25
Machinery and equipment	06- 10
Transportation vehicles and transmission quipment	06 – 10
Office equipment	01 - 05
Other assets	02 - 08

(*) Tangible fixed assets are revalued when there is a decision from the State or an authorized body. The original cost, accumulated depreciation, and remaining useful life are adjusted based on the revaluation results approved by the relevant authorities in accordance with regulations.

Gains or losses arising from the disposal or sale of assets are the difference between the income from the disposal and the remaining value of the asset. These are recognized in the Interim Income Statement.

Leasing of Assets

A lease is considered a finance lease when most of the benefits and risks associated with ownership of the asset are transferred to the lessee. All other leases are considered operating leases.

The Company records finance lease assets at the fair value of the leased asset at the lease commencement date, or at the present value of the minimum lease payments, whichever is lower. The corresponding lease liability is recognized on the balance sheet as a finance lease payable. Lease payments are allocated between finance charges and principal repayments to ensure a constant periodic interest rate on the

outstanding lease liability. The finance lease expenses are recognized in the income statement, unless these expenses directly form part of the leased asset, in which case they are capitalized according to the Company's policy on borrowing costs.

A lease is considered an operating lease when the lessor retains most of the benefits and bears the risks associated with ownership of the asset. Operating lease expenses are recognized in the Interim Income Statement using the straight-line method over the lease term. Any amounts received or receivable in connection with entering into an operating lease are also recognized using the straight-line method over the lease term.

Construction in Progress Expenses

Assets under construction for production, leasing, management, or other purposes are recorded at cost. This cost includes all necessary expenses incurred to form the asset, including construction, equipment, and other related costs in accordance with the Company's accounting policies. These costs will be transferred to the fixed asset's original cost at the estimated value (if no approved final settlement is available) when the assets are completed and ready for use.

According to the State's regulations on investment and construction management, depending on the management classification, the final settlement value of completed construction works must be approved by the relevant authorities. Therefore, the final value of construction works may change and depend on the final settlement approved by the competent authorities.

Prepaid Expenses

Prepaid expenses include actual costs that have been incurred but relate to the results of operations for future accounting periods.

The main prepaid expenses include business advantages, the value of small tools, components, and supplies already used, repair costs, and vehicle insurance costs. These costs are capitalized as prepaid expenses and allocated to the Interim Income Statement using the straight-line method in accordance with current accounting regulations.

4. SUMMARY OF KEY ACCOUNTING POLICIES (Continued)

Provisions

Provisions are recognized when the Company has a present obligation arising from a past event, and it is probable that the Company will be required to settle the obligation. Provisions are determined based on estimates made by the Board of Directors about the necessary costs to settle the obligation at the end of the reporting period.

For casting products, the Company sets aside a warranty provision corresponding to 0.25% of the revenue earned during the warranty period specified in each individual contract.

For space frame products, the Company sets aside a warranty provision corresponding to 0.25% of the revenue earned from completed and handed-over projects, with approved final settlement, during the warranty period specified in each individual contract. For some specialized projects, the warranty provision is set between 1% and 4% of the revenue. Additionally, for projects with detailed estimates, warranty provisions are set according to the estimates.

For aluminum and glass construction products, the Company sets aside a warranty provision corresponding to 0.41% and 0.5% of the revenue from completed, handed-over, and finalized projects during the warranty period specified in each individual contract. Additionally, for projects with detailed estimates, the warranty provision is set according to the estimate.

The Board of Directors of the Company believes that the above warranty provision ratio has been built on a reasonable estimate, in line with the actual warranty obligations arising at the Company, and in accordance with current regulations.

Revenue Recognition

Sales revenue is recognized when all of the following five (5) conditions are met:

(a) The Company has transferred most of the risks and rewards related to the ownership of the product or goods to the buyer;
(b) The Company no longer retains control over the goods as the owner or controls the goods;
(c) The revenue can be reliably measured;
(d) The Company is likely to receive economic benefits from the transaction;
(e) The costs related to the transaction can be reliably measured.

Revenue from service transactions is recognized when the outcome of the transaction can be reliably determined. If a service transaction spans multiple periods, revenue is recognized in the period based on the portion of the work completed at the balance sheet date of that period. The outcome of a service transaction is considered reliably determined when all of the following four (4) conditions are met:

(a) The revenue can be reliably measured;
(b) There is a probability of receiving economic benefits from the transaction; (c) The portion of work completed at the balance sheet date can be determined; (d) The costs incurred for the transaction and the costs to complete the service transaction can be measured.

Revenue from manufacturing and assembling space frames and steel structures is recognized according to the principle that when the results of the contract for manufacturing and assembling space frames and steel structures can be reliably estimated and confirmed by the customer, revenue and related costs are

recognized according to the completed work portion confirmed by the customer for the period. When the results of execution cannot be reliably estimated, revenue is recognized only equivalent to the costs incurred for the contract that are reasonably certain to be reimbursed.

Interest income from deposits is recognized on an accrual basis, determined based on the balance of deposit accounts and applicable interest rates.

Foreign Currency

The Company applies exchange rate differences in accordance with the Vietnamese Accounting Standard No. 10 (VAS 10) "Effects of Changes in Foreign Exchange Rates." Accordingly, transactions in foreign currencies are converted at the exchange rate on the transaction date. The balances of monetary items in foreign currencies at the end of the reporting period are converted at the exchange rate on that date. The resulting exchange differences are recognized in the Income Statement. Exchange gains or losses from the revaluation of balances at the end of the reporting period are not distributed to shareholders.

4. SUMMARY OF KEY ACCOUNTING POLICIES (Continued)

Borrowing Costs

Borrowing costs are recognized as an expense in the period in which they are incurred, unless they are capitalized in accordance with the Vietnamese Accounting Standard No. 16 "Borrowing Costs." Accordingly, borrowing costs directly related to the purchase, construction, or production of assets requiring a relatively long time to complete and ready for use or sale are capitalized as part of the asset's cost until the asset is ready for use or sale. Income arising from the temporary investment of borrowed funds is deducted from the cost of the related asset. For loans specifically for the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months.

Taxes

Corporate income tax represents the total of the current tax payable and deferred tax.

The current tax payable is calculated based on taxable income for the period. Taxable income differs from the net income presented in the Interim Income Statement because taxable income excludes items of income or expense that are taxable or deductible in other periods (including carryforward losses, if any), and also excludes items that are exempt from tax or non-deductible.

Deferred tax is calculated on the temporary differences between the book value and the tax base of assets and liabilities in the interim financial statements and is recognized using the balance sheet method. Deferred tax liabilities must be recognized for all temporary differences, while deferred tax assets are only recognized when it is probable that sufficient taxable income will be available in the future to offset the temporary differences.

Deferred tax is calculated using the tax rates expected to apply in the period when the asset is realized or the liability is settled. Deferred tax is recognized in the Income Statement, and only recognized directly in equity if it relates to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legal right to offset current tax assets against current tax liabilities, and when the deferred tax assets and liabilities relate to income taxes levied by the same tax authority and the Company intends to settle them on a net basis.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations may change over time, and the final determination of corporate income tax depends on the outcome of an audit by the relevant tax authorities.

Other taxes are applied in accordance with current tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	641.371.000	850.804.000
Cash in bank	106.266.120.768	129.466.269.557
Cash equivalents (*)	-	115.000.000.000
Total	**106.907.491.768**	**245.317.073.557**

6. SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS

a.Short-term Financial Investments:

	30/09/2026		01/01/2026	
	Original Cost	Provision	Original Cost	Provision
	VND	VND	VND	VND
Held-to-maturity investments	437,657,891,448	-	242,787,026,762	-

b-Long-term financial investments

	Closing balance		Opening balance	
Investment in a joint venture	**Original Cost**	**Provision**	**Original Cost**	**Provision**
	VND	VND	VND	VND
Thang Long Industrial Park Co., Ltd	159,253,337,143	-	159,253,337,143	-

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Thang Long Industrial Park Co., Ltd	Profitable	Profitable

	Closing balance		Opening balance	
Investment in another company	**Profitable**	**Provision**	**0**	**Provision**
	VND	VND	VND	VND
Thang Long Thanh Hoa Industrial Park Co., Ltd	40,128,371,275	-	-	-

The company has not yet determined the fair value of its investment in the joint venture at the end of the reporting period, as current regulations do not provide specific guidance on how to determine the fair value of this investment.

7. SHORT-TERM TRADE RECEIVABLES

	30/09/2026 VND	01/01/2026 VND
Viet Nam Electricity Power Projects Management Board No.2	36,177,513,687	56,309,053,597
Vinhomes Joint Stock Company	7,309,190,773	3,724,248,889
Pacific Corporation Joint Stock Company	50,570,156,829	26,795,111,911
Xuan Cau Investment Joint Stock Company	770,770,577	9,006,594,760
PROESMMA SA DE CV	32,678,884,832	24,831,289,600
Tu Lap Contruction Company Limited	-	15,655,022,972
Bim Son Cement Joint Stock Company	-	10,844,844,230
VICEM But Son Cement Joint Stock Company	5,700,000,000	3,700,000,000
TKV Minerals Corporation - JSC - Sin Quyen Lao Cai Copper Mine Branch - VIMICO	7,075,200,000	1,039,000,050
IKEA SUPPLY AG	753,986,533	3,931,785,856
Construction Enterprise No. 8 Hanoi - Branch of Hanoi Housing Investment and Development Corporation	4,241,163,636	3,801,075,606
LILAMA10 Joint Stock Company	13,393,783,000	14,894,317,000
Vietnam Machinery Installation Corporation - JSC	7,749,063,943	18,187,358,038
377 Construction Joint Stock Company	3,269,852,519	13,269,852,519
Limited Liability Company for Aircraft Engineering (VAECO)	-	38,035,511,915
Power Project Management Board 3 – Branch of Vietnam Electricity	30,707,757,824	191,392,877,802
Vinh Tan Thermal Power Company - Branch of Power Generation Corporation 3 - Joint Stock Company	77,010,172,142	-
Dai Dung Mechanical Construction and Trading Joint Stock	29,410,643,252	-
Dai Dung Nghi Son Mechanical Manufacturing Joint Stock Company	53,802,031,870	-
Others	137,929,152,601	72,747,534,757
Total	**498,549,324,018**	**508,165,479,502**

8. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026 VND	01/01/2026 VND
Viet Nam Construction Joint Stock Company	2,533,222,822	2,533,222,822
Northern Service and Technology Joint Stock Company	4,863,409,200	2,431,704,600
Construction Electrical Consulting Joint Stock Company 2	-	8,634,704,220
Gandhi Automations Private Limited	-	6,781,642,901
YUASA Vietnam Trading Company Limited	-	3,585,300,000
AEROSECURE DYNAMICS PTE., LTD	-	15,974,134,443
ATAD Steel Structure Joint Stock Company	18,453,056,752	-
PECC2 Energy Engineering and Services Company Limited	4,716,204,581	-
ATT Technical Supply Joint Stock Company	7,751,686,920	-
Ton Truong Thang Manufacturing & Trading Company Limited	7,500,429,408	-
Nguyen Huy Trading and Service Company Limited	4,767,000,000	794,500,000
Others	25,919,198,998	7,835,272,755
Total	**76,504,208,681**	**48,570,481,741**

9. SHORT-TERM RECEIVABLES

	30/09/2026 VND	01/01/2026 VND
Receivables from deposits and guarantees	202.029.702	202.029.702
Receivables from advances	24.305.443.521	15.214.309.879
Other receivables	3.993.990.259	2.652.800.421
Total	**28.501.463.482**	**18.069.140.002**

10. BAD DEBTS

	Closing balance			Opening balance			
	Cost	Recoverable value	Provision	Cost	Recoverable value	Overdue Duration	Provision
	VND	VND	VND	VND	VND		VND
Cosevco 9 Joint Stock Company	3.346.494.000	-	(3.346.494.000)	3.346.494.000	-	> 3 years	(3.346.494.000)
Ngo Quyen Trading Service Company Limited	3.286.000.000	-	(3.286.000.000)	3.286.000.000	-	> 3 years	(3.286.000.000)
Vietnam Electricity Corporation	5.483.765.664	-	(5.483.765.664)	5.483.765.664	-	> 3 years	(5.483.765.664)
Vietnam Construction Joint Stock	2.533.222.822	-	(2.533.222.822)	2.533.222.822	-	> 3 years	(2.533.222.822)
Others	14.245.556.964	-	(14.245.556.964)	14.540.158.570	592.081.873	> 6 months	(13.948.076.697)
Total	**28.895.039.450**	**-**	**(28.895.039.450)**	**29.189.641.056**	**592.081.873**		**(28.597.559.183)**

11. INVENTORIES

	30/09/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Goods in transit	-	-	369.657.920	-
Raw materials	86.911.732.313	(1.940.481.551)	67.644.467.177	(2.241.330.232)
Tools and instruments	3.017.301.688	(755.727)	3.342.482.562	(755.727)
Work in progress (i)	119.727.744.963	-	53.195.368.965	-
Finished goods	23.112.969.933	(2.344.870.176)	30.330.935.640	(3.372.514.703)
Goods in transit for sale	2.701.314.125	-	6.927.744.038	-
Total	**235.471.063.022**	**(4.286.107.454)**	**161.810.656.302**	**(5.614.600.662)**

12. SHORT-TERM AND LONG-TERM PREPAID EXPENSES

	30/09/2026 VND	01/01/2026 VND
a. Short-term		
Tools and instruments for consumption	396,608,279	1,585,495,031
Property insurance premium costs	115,548,325	29,533,070
Life insurance premium costs	-	36,592,501
Fixed asset repair costs	71,477,036	267,220,449
Others	190,392,873	71,700,543
Total	**774,026,513**	**1,990,541,594**
b. Long-term		
Extrusion mold costs of all kinds	2,562,738,581	3,317,591,450
Fixed asset repair costs	12,002,388,507	11,882,854,751
Tools and instruments for consumption	1,335,015,420	1,696,007,307
Others	181,442,242	57,930,366
Total	**16,081,584,750**	**16,954,383,874**

13. INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS

	Buildings, Structures VND	Machinery, Equipment VND	Motor Vehicles VND	Office Equipment VND	Other assets VND	Total VND
COST						
As at 01/01/2026	122,154,814,296	378,160,251,584	21,503,688,479	2,377,489,762	1,141,536,948	**525,337,781,069**
Additions	-	4,253,390,318	-	-	-	**4,253,390,318**
- Other additions	-	-	-	-	-	-
-Disposal	-	135,845,000	-	-	-	**135,845,000**
- Other decrease	-	-	-	-	-	-
As at 30/09/2026	**122,154,814,296**	**382,277,796,902**	**21,503,688,479**	**2,377,489,762**	**1,141,536,948**	**529,455,326,387**
ACCUMULATED DEPRECIATION						
As at 01/01/2026	87,571,122,571	247,576,008,283	15,301,921,958	1,489,378,598	1,141,536,948	**353,079,968,358**
Charge for the year	3,087,141,768	11,904,551,685	879,004,482	231,801,498	-	**16,102,499,433**
-Disposal	-	135,845,000	-	-	-	**135,845,000**
- Other decrease	-	-	-	-	-	-
As at 30/09/2026	**90,658,264,339**	**259,616,404,968**	**16,180,926,440**	**1,721,180,096**	**1,141,536,948**	**369,318,312,791**
NET BOOK VALUE						
As at 01/01/2026	**34,583,691,725**	**130,584,243,301**	**6,201,766,521**	**888,111,164**	**-**	**172,257,812,711**
As at 30/09/2026	**31,496,549,957**	**122,661,391,934**	**5,322,762,039**	**656,309,666**	**-**	**160,137,013,596**

The remaining value at the end of the period of tangible fixed assets used as collateral for loans 13,796,155,381

The original cost of tangible fixed assets at the end of the period that have been fully depreciated but are still in use 298,348,226,468

14. CONSTRUCTION IN PROGRESS COSTS

	30/09/2026 VND	01/01/2026 VND
Renovation and repair of the shaking mill workshop	-	1,489,320,955
Others	2,695,471,114	5,485,435,726
Pressure die-casting project	34,604,837,743	-
Total	**37,300,308,857**	**6,974,756,681**

15. SHORT-TERM PAYABLES TO SUPPLIERS

	30/09/2026		01/01/2026	
	Amount VND	Amount able to be paid off VND	Amount VND	Amount able to be paid off VND
Dong Anh Construction and Building Materials	2,128,408,823	2,128,408,823	9,109,386,830	9,109,386,830
Chien Thang Industrial Co., Ltd.	-	-	1,901,086,220	1,901,086,220
Vietnam-Korea Industrial Materials and	1,714,281,067	1,714,281,067	5,477,064,450	5,477,064,450
Tuan Minh Manufacturing and Trading Company Limited	1,353,007,986	1,353,007,986	1,030,105,478	1,030,105,478
Minh Cuong Mechaincs - Construction - Trading Joint Stock Company	2,282,734,901	2,282,734,901	8,761,047,605	8,761,047,605
BRS Brothers Vietnam Joint Stock Company	4,253,207,400	4,253,207,400	446,556,000	446,556,000
Han Viet Aluminum Joint Stock Company	2,635,468,123	2,635,468,123	3,881,771,153	3,881,771,153
Cong Tien Industrial Engineering Company Limited	2,729,199,294	2,729,199,294	9,097,330,978	9,097,330,978
Duc Manh Manufacturing & Trading Co., Ltd.	3,474,000,198	3,474,000,198	7,029,516,518	7,029,516,518
Sao Viet Hung Yen Steel Joint Stock Company	-	-	12,845,793,487	12,845,793,487
Dai Dung II High-Tech Mechanical Joint Stock Company	-	-	44,640,288,000	44,640,288,000
Construction and Installation Technical Technology Co., Ltd.	12,053,166,228	12,053,166,228	406,002,197	406,002,197
Sao Viet Steel Pipe Co., Ltd.	11,195,091,578	11,195,091,578	-	-
Dai Dung Mechanical Construction and Trading	74,929,551,157	74,929,551,157	-	-
Dong Tai Vietnam Powder Coating Company	6,316,875,120	6,316,875,120	88,695,000	88,695,000
Viet A Transport Trading and Service Company	5,389,889,946	5,389,889,946	1,265,331,731	1,265,331,731
Others	83,503,508,223	83,503,508,223	66,765,291,633	66,765,291,633
Total	**213,958,390,044**	**213,958,390,044**	**172,745,267,280**	**172,745,267,280**

16. ADVANCES FROM CUSTOMERS

	30/09/2026		01/01/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
	VND	VND	VND	VND
Vietnam Airlines Engineering Company Limited	1,419,590,411	1,419,590,411	-	-
TUTA Group Joint Stock Company	-	-	400,000,000	400,000,000
E Legacy 13 Inc	1,279,145,817	1,279,145,817	-	-
Doosan Enerbility Co., Ltd. (Headquarters) – Consortium Contractor for Package No. OM4-EPC-LONAS E IMPRESIONES KEMANIA DEL	32,900,000,000	32,900,000,000		
Smartdoor 168 Joint Stock Company	240,001,148	240,001,148	1,165,622,596	1,165,622,596
Minh Khai Industrial Cluster Infrastructure	341,050,860	341,050,860	4,207,923,730	4,207,923,730
Xuan Cau Holdings Joint Stock Company	-	-	3,369,551,721	3,369,551,721
Wintech Technology Production and Trading Joint	16,862,060,332	16,862,060,332	17,720,741	17,720,741
Au-Asia Door Joint Stock Company	-	-	718,996,257	718,996,257
Others	1,700,000,002	1,700,000,002	-	-
	8,203,004,468	8,203,004,468	5,825,828,856	5,825,828,856
Total	**62,944,853,038**	**62,944,853,038**	**15,705,643,901**	**15,705,643,901**

17. TAXES AND OTHER PAYABLES TO THE STATE

	Opening balance	Amount payable during the year	Amount paid during the year	Closing balance
	VND	VND	VND	VND
Domestic Value Added Tax (Company Office)	2.688.989.513	-	2.688.989.513	-
Value Added Tax (Aluminum Factory)	2.626.651.086	6.725.688.616	4.258.414.946	5.093.924.756
Current tax	-	471.301.310	471.301.310	-
Export and import taxes	-	9.839.784.285	9.839.784.285	-
Corporate income tax	2.451.650.247	5.525.598.726	2.963.246.907	5.014.002.066
Personal income tax	343.444.179	1.840.917.150	1.602.505.467	581.855.862
Real estate tax, land rent	-	1.946.602.809	1.284.775.520	661.827.289
Import and export taxes	-	562.495.828	562.495.828	
Other taxes	-	802.567.426	802.567.426	-
Total	**8.110.735.025**	**27.714.956.150**	**24.474.081.202**	**11.351.609.973**

18. SHORT-TERM PAYABLE EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Interest expenses	1,192,136,787	929,816,714
Expenses for provisional deduction for the cost of works	78,179,923,103	116,877,545,047
Accrued mid/sheet meals and toxic allowances in advance	314,826,500	394,963,500
Accrued electricity expenses	1,681,656,676	1,835,120,735
Others	1,309,460,985	1,208,977,242
Total	**82,678,004,051**	**121,246,423,238**

19. OTHER SHORT-TERM PAYABLES

	30/09/2026 VND	01/01/2026 VND
Other payable		
Union funds	408,107,000	278,961,000
Social insurance, health insurance, unemployment insurance	807,296,059	-
Health insurance	145,197,749	-
Unemployment insurance	63,317,324	-
Others	868,287,900	629,495,114
Total	**2,292,206,032**	**908,456,114**

20. SHORT-TERM BORROWINGS AND FINANCIAL LEASE LIABILITIES

Short-term loans	01/01/2026		In Period		30/09/2026	
	Value	Amount recoverable	Increase	Decrease	Value	Amount recoverable
Indicators:						
- VietinBank - Dong Anh Branch	137.555.810.070	137.555.810.070	291.696.787.451	244.265.834.331	184.986.763.190	184.986.763.190
- BIDV - Dong Anh Hanoi Branch	155.387.442.436	155.387.442.436	195.709.544.048	228.696.833.936	122.400.152.548	122.400.152.548
- Vietcombank - Chuong Duong Branch	148.063.899.117	148.063.899.117	240.514.011.263	204.648.891.021	183.929.019.359	183.929.019.359
- HSBC Bank (Vietnam) Co., Ltd.	91.759.928.278	91.759.928.278	187.522.510.239	139.487.578.918	139.794.859.599	139.794.859.599
Long-term debt due for repayment	-	-	-	-	**15.927.000.000**	**15.927.000.000**
- Vietcombank - Chuong Duong Branch	-	-	-	-	2.427.000.000	2.427.000.000
- BIDV - Dong Anh Hanoi Branch	-	-	-	-	13.500.000.000	13500000000
Total	**532.767.079.901**	**532.767.079.901**	**915.442.853.001**	**817.099.138.206**	**647.037.794.696**	**647.037.794.696**

Long-term loans

	01/01/2026		In Period		30/09/2026	
	Value	Amount recoverable	Increase	Decrease	Value	Amount recoverable
- Vietcombank - Chuong Duong Branch	-	-	23.665.259.722	809.000.000	22.856.259.722	22.856.259.722
- BIDV - Dong Anh Hanoi Branch	72.840.024.726	72.840.024.726	-	14.340.024.726	58.500.000.000	58.500.000.000
Less: Long-term debt due for repayment	-	-	-	-	**15.927.000.000**	**15.927.000.000**
- Vietcombank - Chuong Duong Branch	-	-	-	-	2.427.000.000	2.427.000.000
- BIDV - Dong Anh Hanoi Branch	-	-	-	-	13.500.000.000	13.500.000.000
Total	**72.840.024.726**	**72.840.024.726**	**23.665.259.722**	**15.149.024.726**	**65.429.259.722**	**65.429.259.722**

	Curent year	Prior year
	VND	VND
Accounting profit before tax	**127.240.893.430**	**29.677.343.606**
In which:		
Accounting profit before tax from business activities	***127.240.893.430***	***29.677.343.606***
Adjustment for taxable income		
Apart from:	**100.548.059.691**	**913.552.462**
- Dividend income from joint venture	100.548.059.691	-
- Unrealized foreign exchange gains for the current year	-	913.552.462
Plus: Non-deductible expenses	**935.159.895**	**825.612.345**
- Remuneration for the Board of Director, the Supervisory Board	736.110.105	626.562.555
- Depreciation expense of original cars exceeds 1.6 billion dong	199.049.790	199.049.790
Taxable income	**27.627.993.634**	**29.589.403.489**
Tax rate	20%	20%
CIT payable	**5.525.598.726**	**5.917.880.698**
Current CIT expense for the year	**5.525.598.726**	**5.917.880.698**
Corporate income tax payable at the beginning of the year	2.451.650.247	4.790.087.965
Corporate income tax paid in the year	(2.963.246.907)	(5.484.957.459)
CIT payable at the end of the year	**5.014.002.066**	**5.223.011.204**

Shares

	Closing balance	Opening balance
	Shares	Shares
Number of shares registered for issuance	31,000,000	31,000,000
Number of shares issued and fully contributed capital	31,000,000	31,000,000
Ordinary shares	*31,000,000*	*31,000,000*
Number of shares outstanding	31,000,000	31,000,000
Ordinary shares	*31,000,000*	*31,000,000*

Par value of outstanding shares: 10,000 VND/share

Changes in equity (Continued)Charter Capital

According to the ninth (10th) amended Business Registration Certificate dated May 12, 2026, the charter capital of the Company is 310,000,000,000 VND. As of September 30, 2026, the charter capital has been fully contributed by the shareholders as follows:

Shareholders	As per the 10th revision of the business registration certificate		Contributed capital 30/09/2026	Contributed capital 01/01/2026
	VNĐ	%	VNĐ	VNĐ
Licogi Corporation - Joint Stock Company	276,097,000,000	89.06%	276,097,000,000	276,097,000,000
Other shareholders	33,903,000,000	10.94%	33,903,000,000	33,903,000,000
Total	**310,000,000,000**	**100%**	**310,000,000,000**	**310,000,000,000**

22. BUSINESS SEGMENTS AND GEOGRAPHIC SEGMENTS

The main business activities of the Company are the production and trading of casting alloys, manufacturing of aluminum profiles, assembling aluminum constructions, space frame products, and steel structures for large construction projects. Accordingly, the financial information presented in the Balance Sheet as of September 30, 2026, as well as the revenue and expenses presented in the Income Statement for the second quarter of 2026, which ended on June 30, 2026, are related to the production and business activities of casting alloys, aluminum profiles, space frame products, steel structures for large construction projects, and aluminum-glass constructions.

The Company does not have any business activities outside of Vietnam; therefore, it does not have any business segments based on geographical regions outside of Vietnam.

23. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	From 01/01/2026 to 30/09/2026	From0 1/01/2025 to 30/09/2025
	VND	VND
Revenue from goods sold and services rendered	**957.485.111.674**	**748.109.971.012**
Deduction	**31.850.000**	-
- Sale deduction	31.850.000	-
Net revenue from goods sold and services rendered	**957.453.261.674**	**748.109.971.012**

24. COST OF GOODS SOLD AND SERVICES PROVIDED

	From 01/01/2026 to 30/09/2026	From0 1/01/2025 to 30/09/2025
	VND	VND
Revenue from goods sold and services rendered	**865.147.249.137**	**675.606.524.276**
Total	**865.147.249.137**	**675.606.524.276**

25. PRODUCTION AND BUSINESS EXPENSES BY CATEGORY

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of raw materials, materials	305,435,995,148	534,080,487,138
Labor expenses	76,108,242,538	71,257,407,417
Fixed asset depreciation expenses	16,102,499,433	11,035,709,161
Product warranty backup	1,620,228,488	(369,514,550)
Provision for bad debts	302,192,598	1,217,093,801
Provision for devaluation of inventory	(1,328,493,208)	(188,866,231)
Cost of hired services	315,099,745,109	236,055,045,712
Other expenses in cash	6,903,391,696	9,571,532,419
Total	**720,243,801,802**	**862,658,894,867**

26. FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026 VND	From0 1/01/2025 to 30/09/2025 VND
Deposit interest, loan interest	19.024.405.796	12.867.862.792
Interest on foreign exchange differences arising during the year	1.520.818.772	913.552.462
Dividends distributed profit	100.548.059.691	-
Total	**121.093.284.259**	**13.781.415.254**

27. FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expenses	31,974,597,020	13,695,811,359
Loss on exchange rate difference incurred during the year	653,770,360	134,227
Total	**32,628,367,380**	**13,695,945,586**

28. SELLING EXPENSES AND ADMINISTRATIVE EXPENSES

SELLING EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Management staff expenses	16,659,161,718	14,547,818,112
Cost of management materials, office supplies	941,431,949	914,034,459
Fixed asset depreciation expense	772,033,436	944,590,459
Taxes, fees	1,946,602,809	2,377,289,651
Provision/(Reversal) provision for bad debts	297,480,267	(2,634,635,843)
Cost of hired services	286,531,232	320,893,123
Other expenses in cash	5,679,339,320	5,879,896,310
Total	**26,582,580,731**	**22,349,886,271**

ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Sales staff expenses	8,444,177,178	6,817,916,698
Expense of raw materials, materials	1,000,149,267	929,375,873
Fixed asset depreciation expenses	505,557,052	673,225,290
Product warranty/(return) cost	32,525,726	(43,499,943)
Cost of hired services	12,442,837,059	7,680,824,965
Other expenses in cash	4,353,613,502	4,650,991,375
Total	**26,778,859,784**	**20,708,834,258**

29. CORPORATE INCOME TAX EXPENSES

	Curent year	Prior year
	VND	VND
Accounting profit before tax	**127.240.893.430**	**29.677.343.606**
In which:		
Accounting profit before tax from business activities	***127.240.893.430***	***29.677.343.606***
Adjustment for taxable income		
Apart from:	**100.548.059.691**	**913.552.462**
- Dividend income from joint venture	100.548.059.691	-
- Unrealized foreign exchange gains for the current year	-	913.552.462
Plus: Non-deductible expenses	**935.159.895**	**825.612.345**
- Remuneration for the Board of Director, the Supervisory Board	736.110.105	626.562.555
- Depreciation expense of original cars exceeds 1.6 billion dong	199.049.790	199.049.790
Taxable income	**27.627.993.634**	**29.589.403.489**
Tax rate	20%	20%
CIT payable	**5.525.598.726**	**5.917.880.698**
Current CIT expense for the year	**5.525.598.726**	**5.917.880.698**
Corporate income tax payable at the beginning of the year	2.451.650.247	4.790.087.965
Corporate income tax paid in the year	(2.963.246.907)	(5.484.957.459)
CIT payable at the end of the year	**5.014.002.066**	**5.223.011.204**

30. TRANSACTIONS AND BALANCES WITH RELATED PARTY

List of related parties:

Related parties	Relationship
Licogi Corporation - JSC	Parent company
Foundation Engineering and Construction Joint Stock Company 20	Same owner
Dong Anh Investment Construction and Building Materials Joint Stock Company	Same owner
Thang Long Industrial Park Co., Ltd	Associated
Board of General Directors, Board of Management and Shareholders	Operating

During the period, the Company had the following major transactions with related parties:

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Loan interest	-	-
Licogi Corporation - JSC	-	-
Sale of goods and services	**1,711,828,200**	**1,648,743,336**
Thang Long Industrial Park Company Limited	1,711,828,200	1,648,743,336

Major balances with related parties as of September 30, 2026:

	As of 30/09/2026 VND	As of 01/01/2026 VND
Short-term trade receivables	**185,026,140**	**-**
Thang Long Industrial Park Company Limited	185,026,140	-
Other short-term receivables	**1,025,513,982**	**846,181,460**
Foundation Engineering and Construction Joint Stock Company 20	533,808,000	533,808,000
Licogi Corporation - JSC	491,705,982	312,373,460
Short-term trade payable	**2,413,696,493**	**9,394,674,500**
Dong Anh Investment Construction and Building Materials Joint	2,128,408,823	9,109,386,830
Foundation Engineering and Construction Joint Stock Company	285,287,670	285,287,670

31. EVENTS AFTER THE REPORTING PERIOD

32. COMPARATIVE FIGURES

The comparative figures on the Balance Sheet and corresponding notes are based on the financial statements for the fiscal year 2025, ending Hune 30, 2025, of the Company.The comparative figures o the Income Statement, Cash Flow Statement, and corresponding notes are based on the financial statements for the third quarter of 2025, ending September 30, 2025, of the Company.

Date 15 month 10 year 2026

Nguyen Thi Hoai Thu	Hoang Thi Kim Lien	La Quy Duan
Preparer	**Chief Accountant**	**Chief Excutive Officer**