CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG ĐỒNG NAI

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DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY & ITS SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS FOR THE 3rd QUARTER OF 2026

For the accounting period from July 1, 2026 to September 30, 2026

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REPORT OF THE GENERAL MANAGEMENT

The General Management of Dona Transportation Construction Joint Stock Company (hereinafter referred to as the "Company") hereby presents its Report and Consolidated Financial Statements for the 3rd quarter of 2026 as at September 30, 2026.

I. COMPANY

1. Form of capital ownership

Dona Transportation Construction Joint Stock Company was incorporated and has been existing under Business Registration Certificate for Joint Stock Company No.: 3600259916, issued for the first time on December 30, 2005 and registered for the 19th change on July 7, 2023 by Department of Planning and Investment of Dong Nai Province. In which:

Chapter capital : 790,000,000,000 VND. In words: Seven hundred and ninety billion dong only.
Headquarters : No. 200 Nguyen Ai Quoc Street, Trang Dai Ward, Bien Hoa City, Dong Nai Province.
Stock symbol : DTG. Shares are registered on the Upcom stock exchange. The first date of trading was March 9, 2010.

2. Main business activities

Mining and trading of minerals; Production and trading of construction materials; Construction.

3. Operation model

The Company operates with 4 affiliated units and 6 subsidiaries.

Affiliated units without legal status and operating under dependent accounting

No.	Name of unit	Address	Main business activities
1 -	Dak Lua Sand Mining Enterprise	No. 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province	Sand mining
2 -	Hot Mix Asphalt Enterprise	Village 8, Nhan Co Commune, Dak Rlap District, Dak Nong Province	Concrete production
3 -	Construction Materials Store No. 1	Village 1, Quang Ngai Commune, Cat Tien District, Lam Dong Province	Trading of construction materials
4 -	Construction Materials Store No. 2	Village 5, Thong Nhat Commune, Bu Dang District, Binh Phuoc Province	Trading of construction materials

Subsidiaries

1 – **DGT – Nghe An One Member Company Limited**
Address : No. 3 Mai Hac De Street, Quan Bau Ward, Vinh City, Nghe An Province
Main operations : Stone, sand, gravel, clay mining
Proportion of benefits : 100%. Proportion of voting rights : 100%

2 – **DGT Investment One Member Company Limited**
Address : No. 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province
Main operations : Trading of real estate and land use rights of owners, users or tenants.
Proportion of benefits : 100%. Proportion of voting rights : 100%

3 – **DGT – Vung Tau One Member Company Limited**
Address : 4th floor, Vung Tau Plaza, No. 207 Le Hong Phong, Ward 8, Vung Tau City, Ba Ria – Vung Tau Province
Main operations : Stone, sand, gravel, clay mining
Proportion of benefits : 100%. Proportion of voting rights : 100%

4 – **DGT Construction Materials Production and Trading Company Limited**
Address : No. 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province
Main operations : Production of construction materials from clay
Proportion of benefits : 60%. Proportion of voting rights : 60%

5 – DGT – Dong Thap One Member Company Limited

Address	: No. 142 Vo Truong Toan, Ward 1, Cao Lanh City, Dong Thap Province, Vietnam
Main operations	: Trading of real estate and land use rights of owners, users or tenants.
Proportion of benefits	: 100%. Proportion of voting rights : 100%

6 – Dong Loi Company Limited

Address	: No. 3 Mai Hac De, Quan Bau Ward, Vinh City, Nghe An Province
Main operations	: Stone, sand, gravel, clay mining
Proportion of benefits	: 99.80%. Proportion of voting rights : 99.80%

II. RESULTS OF OPERATIONS

Consolidated business performance and financial position for the third quarter of 2026 of the Company as at September 30, 2026 are shown in the attached Consolidated Financial Statements.

III. EVENTS AFTER THE CLOSING DATE FOR PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

The General Management of the Company commits that there were no material events arising after September 30, 2026 up to the date of this report that have not been considered for figure adjustment or published in the Consolidated Financial Statements of the Group.

IV. BOARD OF DIRECTORS, GENERAL MANAGEMENT AND BOARD OF SUPERVISORS

Members of Board of Directors

Full name	Title	Date of appointment / dismissal
Mr. Phuong Thua Vu	Chairman of Board of Directors	Appointed on May 30, 2025
Mr. Nguyen Khoa	Member	Appointed on May 30, 2025
Ms. Nguyen Nu Hoang Anh	Member	Appointed on April 17, 2026
Mr. Nguyen Thanh Phong	Member	Removed on April 17, 2026

Members of Board of Supervisors

Full name	Title	Date of appointment / dismissal
Mr. Vu Tien Manh	Head of Board of Supervisors	Appointed on September 27, 2023
Ms. Nguyen Thi Ngoc Thach	Member	Appointed on April 17, 2026
Mr. Tran The Anh	Member	Appointed on April 17, 2026
Ms. Nguyen Thi Ngoc Linh	Member	Appointed on April 12, 2026 Removed on April 17, 2026
Ms. Tran Thi Ngoc Huyen	Member	Appointed on April 12, 2026 Removed on April 17, 2026

General Management

Full name	Title	Date of appointment / dismissal
Mr. Nguyen Khoa	General Director	Appointed on April 17, 2026
	Deputy General Director	Appointed on October 10, 2023
Mr. Nguyen Thanh Phong	General Director	Appointed on July 4, 2023 Removed on April 17, 2026
Mr. Nguyen Xuan Khanh	Deputy General Director	Appointed on December 4, 2025

Legal representative

Full name	Title
Mr. Nguyen Khoa	General Director

Chief Accountant

Full name	Title	Date of appointment / dismissal
Mr. Bui Quang Toan	Chief Accountant	Appointed on December 12, 2025

In accordance with the above list, no one in the Board of Directors, the General Management, the Board of Supervisors and the Chief Account has used the power they are assigned in managing and operating the Company to obtain any other benefits other than the ordinary benefits from holding shares like other shareholders.

VI. DISCLOSURE OF RESPONSIBILITIES OF GENERAL MANAGEMENT FOR CONSOLIDATED FINANCIAL STATEMENTS

The General Management is responsible for preparing the consolidated financial statements for the 3rd quarter of 2026 of the Company, giving a true and fair view of the pre-consolidation financial situation of the Company as at September 30, 2026, the pre-consolidation business performance and the pre-consolidation cash flows for the accounting period then ended. In preparing the Consolidated Financial Statements, the General Management of the Company commits to having complied with the following requirements:

- Establishing and maintaining controls that the General Management deems necessary to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error;
- Selecting appropriate accounting policies and applying them consistently;
- Making reasonable and prudent assessments and forecasts;
- Applicable accounting standards having been followed by the Company, without any material misstatements to be disclosed and explained in these financial statements;
- Preparing the consolidated financial statements for the accounting period on the going concern basis unless this basis is no longer appropriate.

The General Management believes that the accounting books are kept to reflect the consolidated financial position of the Company, with a true and fair level at any time, and to ensure that these Financial Statements have complied with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the property of the Company and taking the appropriate measures to prevent and detect fraud and other violations.

The General Management believes that the Consolidated Financial Statements have given a true and fair view of the financial situation of the Company as at September 30, 2026, the business performance and the cash flows for the accounting period then ended, in accordance with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime, as well as in compliance with the relevant applicable regulations.

VII. OTHER COMMITMENTS

The General Management believes that the Company has not violated the information disclosure obligation as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance on guidance on information disclosure on the stock market.

VIII. APPROVAL OF FINANCIAL STATEMENTS

We, the General Management of Dona Transportation Construction Joint Stock Company, approve the Consolidated Financial Statements for the 3rd quarter of 2026 as at September 30, 2026 of the Company.

Dong Nai, October 28, 2026

Legal Representative
General Director

M.S.D.N: 3600... CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG ĐỒNG NAI THÀNH PHỐ ĐỒNG NAI

Nguyen Khoa

CONSOLIDATED BALANCE SHEET

As at September 30, 2026

Unit: VND

Items	Code	Note	September 30, 2026	January 01, 2026
A. CURRENT ASSETS	**100**		**1,517,163,356,690**	**1,471,949,429,965**
I. Cash and cash equivalents	**110**	V.1	**27,734,980,935**	**11,902,802,699**
Cash	111		27,734,980,935	11,902,802,699
II. Short-term financial investments	**120**	V.4	**316,490,000,000**	**316,490,000,000**
Short-term investments held to maturity	123		316,490,000,000	316,490,000,000
III. Short-term receivables	**130**		**905,736,440,637**	**859,766,987,666**
Short-term trade receivables	131	V.2	358,303,017,034	311,147,989,495
Short-term prepayments to suppliers	132	V.3	70,563,106,726	66,169,490,982
Other short-term receivables	135	V.5	545,379,767,675	553,319,843,893
Provision for short-term doubtful receivables	136	V.8	(68,509,450,798)	(70,870,336,704)
IV. Inventories	**140**		**263,654,449,739**	**278,356,988,439**
Inventories	141	V.6	263,654,449,739	278,356,988,439
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**3,547,485,379**	**5,432,651,161**
Short-term prepaid expenses	161	V.7	2,045,575,038	3,483,183,058
Deductible value-added tax	162		510,286,828	957,830,503
Taxes and other receivables from State Budget	163	V.14	991,623,513	991,637,600
B. NON-CURRENT ASSETS	**200**		**139,368,543,376**	**190,366,647,129**
I. Long-term receivables	**210**		**5,476,870,653**	**7,477,458,728**
Other long-term receivables	215	V.5	5,476,870,653	7,477,458,728
II. Fixed assets	**220**		**75,144,329,869**	**84,897,570,155**
Tangible fixed assets	221	V.9	70,127,630,817	78,622,671,696
- Historical cost	222		133,276,243,464	132,832,909,106
- Accumulated depreciation	223		(63,148,612,647)	(54,210,237,410)
Financial lease fixed assets	224	V.10	5,016,699,052	6,274,898,459
- Historical cost	225		5,637,729,292	8,086,815,959
- Accumulated depreciation	226		(621,030,240)	(1,811,917,500)
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Non-current assets in progress	**250**		**2,344,483,837**	**2,344,483,837**
Construction in progress	252	V.11	2,344,483,837	2,344,483,837
VI. Long-term financial investments	**260**		**(3,306,723,200)**	-
Investments in subsidiaries	261		-	-
Provision for devaluation of long-term investments in other entities	264		(3,306,723,200)	-
VI. Other non-current assets	**270**		**59,709,582,217**	**95,647,134,409**
Long-term prepaid expenses	271	V.7	59,709,582,217	95,647,134,409
Goodwill	279		-	-

CONSOLIDATED BALANCE SHEET

As at September 30, 2026

Unit: VND

Items	Code	Note	September 30, 2026	January 01, 2026
TOTAL ASSETS (280 = 100 + 200)	**280**		**1,656,531,900,066**	**1,662,316,077,094**
C. LIABILITIES	**300**		**671,438,135,789**	**674,501,914,958**
I. Current liabilities	**310**		**453,509,628,671**	**424,158,522,268**
Short-term trade payables	311	V.12	229,209,505.155	220,104,620,836
Short-term prepayments from customers	312	V.13	18,545,855,897	17,735,614,310
Dividends and profits payable	313		211,792,770	686,092,770
Short-term taxes and other payables to the State	314	V.14	42,074,426,788	60,447,051,581
Payables to employees	315	V.15	1,452,370,883	1,848,428,015
Short-term accrued expenses	316	V.16	99,862,621,558	81,152,044,597
Other short-term payables	320	V.17	8,964,999,948	18,611,544,237
Short-term borrowings and financial lease liabilities	321	V.18	53,188,055,672	23,573,125,922
II. Non-current liabilities	**330**		**217,928,507,118**	**250,343,392,690**
Other long-term payables	338	V.17	2,696,883,950	2,696,883,950
Long-term borrowings and financial lease liabilities	339	V.18	212,991,995,250	245,146,617,181
Deferred income tax liabilities	342		2,239,627,918	2,499,891,559
D. OWNERS' EQUITY	**400**	V.19	**985,093,764,277**	**987,814,162,136**
Equity	**411**		790,000,000,000	790,000,000,000
- *Ordinary shares with voting rights*	*411a*		*790,000,000,000*	*790,000,000,000*
- *Preferred shares*	*411b*		-	-
Capital surplus	412		152,195,272,727	152,195,272,727
Development investment fund	418		21,282,835,714	21,282,835,714
Undistributed profit after tax	420		33,244,588,368	35,967,233,827
- Undistributed profit after tax accumulated to the end of previous years	420a		33,749,520,122	43,472,563,166
- Undistributed profit after tax of the current year	420b		(504,931,755)	(7,505,329,339)
Non-controlling interests	429		(11,628,932,532)	(11,631,180,132)
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**1,656,531,900,066**	**1,662,316,077,094**

Dong Nai, October 28, 2026

Prepared by	Chief Accountant	Legal Representative
Luu Thi Hang	Bui Quang Toan	Nguyen Khoa

Dona Transportation Construction Joint Stock Company and its subsidiaries
No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province, Vietnam

CONSOLIDATED INCOME STATEMENT

For the accounting period from July 1, 2026 to September 30, 2026

Unit: VND

Items	Code	Note	3rd quarter		Cumulative	Cumulative
			From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Revenue from sale of goods and services rendered	**01**	VI.1	**125,672,929,606**	**155,292,820,130**	**462,771,286,871**	**322,547,643,632**
Revenue deductions	02		-	-	-	-
Net revenue from sale of goods and services rendered	**10**		**125,672,929,606**	**155,292,820,130**	**462,771,286,871**	**322,547,643,632**
Cost of goods sold	11	VI.2	118,073,004,317	135,423,677,069	427,550,563,339	281,071,229,756
Gross profit from sale of goods and services rendered	**20**		**7,599,925,289**	**19,869,143,061**	**35,220,723,532**	**41,476,413,876**
Gains/(losses) from the sale and disposal of investment properties	21					
Financial income	22	VI.3	927,855	407,954	1,937,034	76,032,596
Financial expenses	*23*	VI.4	9,256,050,100	5,945,240,201	21,042,575,117	17,694,802,193
- *In which: Borrowing costs*	*24*		*5,949,326,900*	*5,945,240,201*	*17,731,640,957*	*17,670,890,037*
Selling expenses	25	VI.5	6,349,422,694	6,029,291,314	18,163,126,676	19,045,877,879
General & Administration expenses	26	VI.6	3,188,839,559	4,223,986,436	6,907,294,479	13,364,437,545
Share of profit (loss) from associates and joint ventures	27		-	-	-	-
Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}	**30**		**(11,193,459,209)**	**3,671,033,064**	**(10,890,335,706)**	**(8,552,671,145)**
Other income	31	VI.7	1,760,805,358	68,000,790	14,769,321,710	2,331,826,799
Other expenses	32	VI.8	(60,415,597)	2,252,611,583	1,970,304,154	9,950,894,202
Other profits	**40**		**1,821,220,955**	**(2,184,610,793)**	**12,799,017,556**	**(7,619,067,403)**
Total accounting profit before tax (50 = 30 + 40)	**50**		**(9,372,238,254)**	**1,486,422,271**	**1,908,681,850**	**(16,171,738,548)**
Current corporate income tax expense	51	V.9	130,000	286,434,143	2,671,629,744	579,304,912
Deferred corporate income tax expense	52		(661,344,640)	-	(260,263,739)	(239,159,912)
Accounting profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**(8,711,023,614)**	**1,199,988,128**	**(502,684,155)**	**(16,511,883,548)**
Profit after tax of parent company	61		(8,717,650,314)	1,200,761,325	(504,931,755)	(8,865,354,945)
Profit after tax of non-controlling shareholders	62		6,626,700	(773,197)	2,247,600	(7,646,528,603)
Basic earnings per share	**70**	VI.11	-	15.20	104	(112.22)
Diluted earnings per share	**71**	VI.12	-	15.20	104	15.20

Dong Nai, October 28, 2026

Prepared by	Chief Accountant	Legal Representative
Luu Thi Hang	Bui Quang Toan	Nguyen Khoa

Dona Transportation Construction Joint Stock Company and its subsidiaries
No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province, Vietnam

CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from July 1, 2026 to September 30, 2026
(Under the indirect method)

Unit: VND

Items	Code	Note	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
I. Cash flows from operating activities				
Profit before tax	**01**		**1,908,681,850**	**(16,171,738,548)**
- Depreciation of fixed assets and investment properties	02		12,799,667,163	9,163,100,705
- Provisions	03		(2,360,885,906)	1,422,696,096
- (Gain) / Loss from investment activities	05		(927,855)	1,302,922,798
- Interest expenses	06		17,731,640,957	17,670,890,037
Profit from operating activities before changing working capital	**08**		**30,078,176,209**	**13,387,871,088**
- (Increase) / Decrease of receivables	09		(49,070,850,353)	(936,513,306)
- (Increase) / Decrease of inventories	10		14,702,538,700	(50,229,013,146)
- (Increase) / Decrease of payables (excluding interest payable, payable corporate income tax)	11		(13,648,129,900)	31,208,682,964
- (Increase) / Decrease of prepaid expenses	12		37,375,160,212	7,349,588,695
- Interest paid	14		(1,059,680,174)	(1,157,572,349)
- Other cash receipts from operating activities	16		-	-
Net cash flows from operating activities	**20**		**18,377,214,694**	**(376,956,054)**
Payment for purchase and construction of fixed assets and other non-current assets	21		(4,215,565,025)	(11,061,555,555)
Proceeds from liquidation and sale of fixed assets and other non-current assets	22		599,982,744	599,982,744
Interest received, dividends and profits distributed	27		-	28,408,822
Cash flows from investment activities	**30**		(3,615,582,281)	(10,433,163,989)
Proceeds from short-term and long-term borrowings	33		25,655,748,000	41,239,737,499
Repayment of loan principal	34		(22,988,652,181)	(22,592,895,829)
Repayment of financial lease	35		(1,596,549,996)	(396,000,000)
Net cash flows from financial activities	**40**		**1,070,545,823**	**18,250,841,670**
Net cash flows during the year (50 = 20 + 30 + 40)	**50**		**15,832,178,236**	**7,440,721,627**
Cash and cash equivalents at the beginning of the year	**60**	V.1	**11,902,802,699**	**2,701,163,116**
Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)	**70**	V.1	**27,734,980,935**	**10,141,884,743**

Dong Nai, October 28, 2026

Prepared by	Chief Accountant	Legal Representative
Luu Thi Hang	Bui Quang Toan	Nguyen Khoa

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from July 1, 2026 to September 30, 2026

I. OPERATIONAL CHARACTERISTICS OF THE COMPANY

1. Form of capital ownership

Dona Transportation Construction Joint Stock Company was incorporated and has been existing under Business Registration Certificate for Joint Stock Company No.: 3600259916, issued for the first time on December 30, 2005 and registered for the 19th change on July 7, 2023 by Department of Planning and Investment of Dong Nai Province. In which:

Chapter capital : 790,000,000,000 VND. In words: Seven hundred and ninety billion dong only.

Headquarters : No. 200 Nguyen Ai Quoc Street, Trang Dai Ward, Bien Hoa City, Dong Nai Province.

2. Field of business

Production – Trade – Service – Construction

3. Normal production and business cycle: 12 months

4. Operational characteristics of the Company during the fiscal year affecting the Financial Statements

No occurrence

5. Operation model

The Company has 6 subsidiaries, 2 affiliated enterprises and 2 dependent accounting stores without legal status.

6. Total number of employees as of September 30, 2026: 34 employees (September 30, 2025: 31 employees).

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Accounting period

The fiscal year of the Group begins from January 1 to December 31 each year.

2. Currency

The currency used in the accounting records is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND REGIME

1. Accounting Regime

The Company applies the Vietnamese Accounting System for Enterprises promulgated under Circular No. 99/2025/TT/BTC dated October 27, 2025, Circular No. 202/2014/TT-BTC dated December 22, 2014, Circular No. 43/2026/TT-BTC dated April 20, 2026, issued by the Ministry of Finance, and the Ministry of Finance's circulars providing guidance on the implementation of accounting standards in the preparation and presentation of the Financial Statements..

2. Statement of compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents providing guidance on the Standards issued by the State. The financial statements are prepared and presented in accordance with the provisions of the standards, the circulars providing guidance on the implementation of the Standards, and the applicable Accounting Regime.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of consolidation

a. Subsidiaries

Subsidiaries are entities in which the Group has the right to control their financial and operating policies, usually accompanied by holding more than half of the voting rights. The assessment of control takes into account potential voting rights at the present time. The interim financial statements of subsidiaries are included in the consolidated interim financial statements from the date upon which the control commences until the date upon which the control ceases.

b. Non-controlling interests

Non-controlling interests are measured based on the ownership ratio of the non-controlling shareholders in the net assets of the acquired entity on the date of acquisition.

The divestment of the Group in a subsidiary not resulting in a loss of control is accounted for in the same manner as equity transactions. The difference between the change in the ownership interest of the Group in the net assets

of the subsidiary and the consideration received or paid from such divestment is recognized in undistributed profit after tax under equity.

c. Loss of control

When the Group loses control of a subsidiary, it derecognizes the assets and liabilities of such subsidiary, as well as non-controlling interests and other equity items. Any gains or losses arising out of this event are recognized in the consolidated income statement. After the divestment, the retained interest in the former subsidiary (if any) is recognized at the carrying amount of the investment in the separate financial statements of the parent company, adjusted for the proportionate changes in equity since the date of acquisition if the Group retains significant influence over the investee, or measured at the historical cost if no significant influence remains.

d. Joint ventures and associates

Associates are entities over which the Group has significant influence, but not control over their financial and operating policies. Joint ventures are entities over which the Group has joint control, established by a contractual agreement requiring unanimous consent of the stakeholders for strategic financial and operating decisions. Associates and joint venture are generally entities in which the Group holds 20% – 50% of the voting rights.

Joint ventures and associates are accounted for using the equity method. These investments are initially recognized at the historical cost, including transaction costs. After initial recognition, the consolidated interim financial statements include the share of profits or losses attributable to the Group from the joint ventures and associates, adjusted for the accounting policies of the Group, from the date upon which significant influence or joint control is obtained until the date upon which such significant influence or joint control ceases.

When the share of losses attributable to the Group from an associate or joint venture exceeds its interest in such associate or joint venture, the carrying amount of the investment (including any long-term interests, if any) is reduced to nil and the recognition of further losses is discontinued, except the losses to the extent that the Group has incurred the obligations or made the payments on behalf of the associate or joint venture.

e. Transactions eliminated in consolidation

Intra-group balances and unrealized income and expenses arising out of intra-group transactions are eliminated in preparing the consolidated financial statements. Unrealized gains and losses arising out of transactions with investees accounted for using the equity method are eliminated against the investment to the extent of the interest of the Group in the investees.

f. Business combination

Business combinations are accounted for using the acquisition method on the date of acquisition, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain economic benefits from its activities. The assessment of control takes into account potential voting rights that are currently exercisable.

g. Goodwill

Goodwill arises on the acquisition of subsidiaries, joint ventures and associates. Goodwill is measured at the historical cost less accumulated amortization. The historical cost of goodwill is the difference between the cost of acquisition and the interest of the Group in the net fair value of assets, liabilities and contingent liabilities of the acquired entity. A negative difference (negative goodwill) is recognized immediately in the consolidated income statement.

Goodwill arising on the acquisition of a company is amortized on a straight-line basis over 10 years. The carrying amount of goodwill arising on the acquisition of a subsidiary is written down to recoverable amount when the Executive Board determines that it is not fully recoverable.

2. Foreign currency

Transactions in currencies other than VND during the period are translated into VND at the actual exchange rate on the date of transaction.

Assets and liabilities denominated in currencies other than VND are translated into VND at the transfer buying and transfer selling rates of the commercial bank where the Company and its subsidiaries regularly conduct transactions and have the largest foreign currency balance at the end of the accounting period.

All exchange differences are recognized in the consolidated income statement.

3. Principles for recognition of cash and cash equivalents

Cash and cash equivalents include cash, bank deposits, cash in transit and short-term investments with a recovery period or maturity of no more than 3 months from the date of acquisition, easily convertible into a certain amount of cash and with little risk in converting into cash.

4. Principles for recognition of financial investments

Investments outside the enterprise for the purpose of rationally using capital to improve the operational efficiency of the enterprise such as: capital contribution investment in subsidiaries, joint ventures, associates; securities investment; and other financial investments ...

Investments are classified upon the preparation of the Financial Statements in accordance with the following principles:

- Investments with a remaining recovery period of no more than 12 months or within 1 production and business cycle are classified as short-term.
- Investments with a remaining recovery period of no 12 months or more or over 1 production and business cycle are classified as long-term.

Investments in purchasing securities and other financial instruments for business purposes (holding for the purpose of waiting for price increase to sell for profit). Trading securities include:

- Shares and bonds listed on the stock market;
- Other types of securities and financial instruments such as commercial bills, forward contracts, swap contracts, ...

Trading securities are recorded at the historical cost. The time of recognizing trading securities is the time when the investors have ownership.

Dividends distributed for the period before the date of investment are recognized as an devaluation of investment. When an investor receives additional shares without having to make the payment due to the joint stock company issuing additional shares from capital surplus, other equity reserves, or dividends paid in shares, the investor only recognizes the increase in the number of shares held.

In case of share swap, the value of the shares shall be measured at their fair value on the date of exchange.

Upon the liquidation and sale of trading securities, the cost of securities sold is measured using the moving weighted average method for each type of security.

Provision for devaluation of trading securities: The value of a possible loss when there is solid evidence showing that the market value of the types of securities held by the Company for business purposes has decreased compared to the carrying amount. This provision is established or reversed at the time of preparing the Financial Statements and is recognized in financial expenses during the period.

a. Held-to-maturity investments

This investment does not reflect the types of bonds and debt instruments held for the purpose of purchase and sale for profit. Held-to-maturity investments include term bank deposits (with the recovery period of 3 months or more), treasury bills, promissory notes, bonds, preferred shares that the issuer must repurchase at a certain time in the future, and held-to-maturity loans for the purposes of collecting periodic interest and other held-to-maturity investments. This provision is established or reversed at the time of preparing the Financial Statements.

Provision for devaluation of held-to-maturity investments: Held-to-maturity investments that the Company must assess their recoverability if they have not been provided for under the law. In case there is a solid evidence showing that a part or the whole of investment may not be recoverable, the loss must be recognized in financial expenses during the period. In case the loss cannot be reliably measured, the devaluation of investment shall not be written down. Instead, the recoverability of the investment shall be disclosed in the Notes to the Financial Statements.

b. Investments in subsidiaries, joint ventures and associates

Investments in subsidiaries, joint ventures and associates are accounted for using the historical cost method. Net profits distributed from subsidiaries and associates arising after the date of investment are recognized in financial income during the period. Other distributions (other than net profit) are considered a recovery of investments and are recognized as a deduction from the historical cost of investment.

Provision for devaluation of investments in other entities: Losses due to subsidiaries, joint ventures and associates making losses, leading to potential loss of capital attributable to the investors, or to provisions due to the devaluation of these investments. This provision is established or reversed at the time of preparing the Financial Statements for each investment and is recognized in financial expenses during the period.

In addition, the subsidiaries in the Group have announced the temporary suspension of operations due to their inefficiency. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the ability to continue as a going concern of the subsidiaries. Accordingly, the consolidated statements have been prepared on the assumption that the subsidiaries will continue their operations in the future.

5. Principles for recognition of receivables

Receivables are monitored in detail by maturity of receivables, debtors, original currency of receivables and other factors as required for the management purposes of the Company.

The classification of receivables is carried out in accordance with the following principles:

- Trade receivables: Commercial receivables arising out of purchase and sale transactions between the Company and the customers, such as sale of goods, rendering of services, liquidation / sale of assets, and export proceeds of the consignor through the consignee.
- Intra-company receivables: Receivables between the superior units and the direct subordinate units without legal status and operating under dependent accounting;
- Other receivables: Non-commercial receivables, not related to purchase and sale transactions.

Receivables are classified upon the preparation of the Financial Statements in accordance with the following principles:

- Receivables with a remaining recovery period of no more than 12 months or within 1 production and business cycle are classified as short-term.
- Receivables with a remaining recovery period of no 12 months or more or over 1 production and business cycle are classified as long-term.

Provision for doubtful receivables: A provision for doubtful receivables is made at the time of preparing the financial statements. The establishment or reversal of such provision is carried out at the time of preparing the financial statements and recognized as general & administration expenses during the period. Regarding long-outstanding doubtful receivables for which the Company has made every effort to collect the debt remains unsuccessful, and where the debtors are determined to be genuinely unable to settle their debts, the Company may undertake the procedures for sale of such debts to a debt trading company or write them off from the accounting books (in accordance with the provisions of the law and the Charter of the Company).

6. Principles for recognition of inventories

Inventories are stated at the historical cost. In case the net realizable value is lower than the historical cost, inventories must be measured at the net realizable value. The historical cost of inventories includes the purchase price, the processing cost and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price less the estimated selling expenses.

The value of inventories at the end of the period is measured using the first-in, first-out method.

Inventories are accounted for using the perpetual inventory method.

Provision for inventories is established for the estimated loss due to the possible devaluation of materials, finished goods, and inventories owned by the Company (depreciation due to impairment, obsolescence, ...) based on reasonable evidence of devaluation at the end of the fiscal year. Increases or decreases in this provision are recognized in cost of goods sold in the Income Statement.

7. Tangible fixed assets

Tangible fixed assets are recognized at the historical cost. During use, tangible fixed assets are recognized at the historical cost, accumulated depreciation and residual value.

The historical cost of fixed assets includes the purchase price and the costs directly related to putting such assets into use. The costs of purchase, upgrade and renewal of fixed assets are converted into fixed assets. The costs of maintenance and repair are recognized in expenses of the current year.

Upon the liquidation of assets, the historical cost and accumulated depreciation of the assets are written off from the financial statements and any losses arising out of such liquidation are accounted for in the Income Statement.

Fully depreciated fixed assets continue to be used because the Company has performed well in maintaining and servicing motorized equipment and vehicles.

Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

Type of assets	**Number of years of depreciation**
- Buildings and structures	04 – 32 years
- Machinery and equipment	03 – 09 years
- Means of transport and transmission	03 – 11 years
- Management equipment and tools	06 years
- Other assets	06 years

8. Financial lease fixed assets

An asset is classified as a financial lease if substantially all the risks and rewards incidental to ownership of such asset are transferred to the lessee. Leased fixed assets under financial leases are stated at the historical cost less the accumulated depreciation. The historical cost of a financial lease asset is lower of the fair value of the leased asset at the inception of the lease agreement and the present value of the minimum lease payments. The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease agreement, or the interest rate stated therein. Where the implicit interest rate cannot be determined, the borrowing rate prevailing at the inception of the lease shall be used.

Financial lease fixed assets are depreciated using the straight-line method over their estimated useful lives. In case where there is no reasonable certainty that the Group will obtain asset ownership at the end of the lease term, the fixed assets will be depreciated over the shorter of the lease term and the estimated useful lives. The depreciation years of financial lease fixed assets are as follows:

Type of assets	**Number of years of depreciation**
- Plant and equipment	04 years

9. Construction in progress

Construction in progress reflects costs directly related to assets under construction as well as plant and equipment under installation for production, lease and management purposes as well as costs related to repairs of fixed assets in progress. These assets are recognized at the historical cost and are not depreciated.

10. Principles for recognition of prepaid expenses

The calculation and allocation of prepaid expenses into production and business expenses for each accounting period is based on the nature and level of each type of expense to select reasonable and consistent methods and criteria.

Prepaid expenses are monitored for each prepayment period having occurred, showing the amounts already allocated to the cost-bearing entities of each accounting period and the remaining amounts yet to be allocated to expenses.

Prepaid expenses are classified upon the preparation of the Financial Statements in accordance with the following principles:

- The amount paid in advance to be provided with goods and services within a period not exceeding 12 months or a normal production and business cycle from the time of prepayment is classified as short-term.
- The amount paid in advance to be provided with goods and services within a period of more than 12 months or more than a normal production and business cycle from the time of prepayment is classified as long-term.

11. Principles for recognition of liabilities and accrued expenses

Liabilities and accrued expenses are recognized for future payments related to inventories and services received. Accrued expenses are recognized based on reasonable estimates of payable amounts and monitored in detail by remaining payment terms of payables, creditors, original currency of payables and other factors as required for the management purposes of the Company.

The classification of payables is carried out in accordance with the following principles:

- Trade payables: Commercial payables arising out of transactions for purchase of goods, services and assets, as well as payables for imports through the consignee;
- Intra-company payables: Payables between the superior units and the direct subordinate units without legal status and operating under dependent accounting;
- Other payables: Non-commercial payables, not related to transactions for purchase, sale and provision of goods and services.

At the time of preparing the Financial Statements under the law, the Company re-evaluated the balance of payables in foreign currency (except for prepayments from customers; if, at the time of preparing the statements, there is a solid evidence showing that the Company cannot provide goods and services and the Company will have to return prepayments in foreign currency, these amounts are considered foreign currency monetary items) at the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions at the time of preparing the Financial Statements.

Payables for goods and services received from suppliers or provided to customers during the period but yet to be actually paid due to lack of invoices or insufficient accounting records and documents, and payables to employees, are recognized in production and business expenses during the period to ensure that, when actual expenses are incurred, they do not cause sudden changes in production and business expenses on the basis of ensuring the principle of matching between revenue and expenses. The provision of accrued expenses must be calculated strictly and supported by reasonable and reliable evidence. When such expenses are incurred, if there

is a difference between them and the provisioned amount, the accountant shall recognize an additional or reversal entry accordingly.

13. Principles for recognition of borrowings and financial lease liabilities and interest expenses

Loans in the form of bond issuance or preferred stock issuance with a clause requiring the issuer to repurchase at a certain time in the future are not reflected in this item.

Loans and liabilities should be monitored in detail for each entity, each contract and each type of debt asset. Financial lease liabilities are reflected at the present value of the minimum lease payments or the fair value of the leased assets.

Borrowing costs directly related to the loans are recognized in financial expenses during the period, except in cases where borrowing costs directly related to the investment in construction or production of unfinished assets are included in the value of such assets (capitalized) when all the conditions specified in the Accounting Standard: "Borrowing costs" have been satisfied.

Borrowing costs directly related to the investment in construction or production of unfinished assets are included in the value of such assets (capitalized), including loan interest, amortization of bond discounts or premiums, and other costs incurred in connection with the borrowing procedures.

14. Ordinary bonds

The carrying amount of ordinary bonds is presented at the net value, equal to the par value of the bonds less the bond discounts and plus the bond premiums.

The Group monitors discounts and premiums for each type of bonds issued and amortization of each discount and premium when measuring borrowing costs to be expensed or capitalized for each period, specifically:

* Bond discounts are gradually amortized to be included in borrowing costs for each period during the term of the bond.

* Bond premiums are gradually amortized to reduce borrowing costs for each period during the term of the bonds.

The amortization of discounts or premiums can be carried out using the effective interest rate method or the straight-line method:

* Effective interest rate method: The discount or premium amortized to each period is calculated as the difference between the interest expense payable for each interest payment (calculated by the carrying amount at the beginning of the period of the bond multiplied by the actual interest rate on the market) and the amount payable for each period.

* Straight-line method: The discount or premium is amortized evenly throughout the term of the bond.

15. Principles for recognition of equity

a. Principles for recognition of paid-in capital, capital surplus, convertible bond options and other equity reserves

Paid-in capital is recognized based on the actual contributed capital of the owner and is monitored in detail for each organization and individual contributing capital.

Contributed capital of the shareholders is recognized at the actual issuance price of shares, but are presented in two separate items:

- Paid-in capital is recognized at the par value of the shares;

- Capital surplus is recognized based on the larger or smaller difference between the actual issuance price of shares and the par value.

In addition, capital surplus is also recognized based on the larger or smaller difference between the actual issuance price of shares and the par value of shares when reissuing treasury shares.

b. Principles for recognition of undistributed profits

Undistributed profit after tax are the profits from the operations of the company after adding (+) or subtracting (-) the adjustments due to retroactive applications of changes in accounting policies and retroactive adjustments of material errors from previous years.

The distribution of profits from operating activities of the company must be in accordance with the applicable financial policies.

The parent company shall distribute profits to the owners to the extent that they do not exceed the undistributed profit after tax shown in the Consolidated Financial Statements after eliminating the effect of any gains recognized from bargain purchases. In cases where the undistributed profit after tax in the Consolidated Financial

Statements is higher than that in the separate Financial Statements of the parent company, and the amount of profit proposed for distribution exceeds the undistributed profit after tax in such separate Financial Statements, the parent company shall only proceed with the distribution after transferring profits from its subsidiaries to the parent company.

Upon profit distribution, it is necessary to consider non-cash items in the undistributed profit after tax that may affect the cash flow and the ability to pay dividends and profits of the company.

16. Principles for recognition of revenue

Revenue is recognized when it is probable that the economic benefits will flow to the Company and can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable after deducting trade discounts, sales rebates and sales returns. The following specific recognition criteria are also met when recognizing revenue:

Construction contracts

Revenue from construction contracts is recognized in one of the two following cases:

- Construction contracts stipulate that the contractors are paid in accordance with the planned progress: When the contract performance results are estimated reliably, revenue shall be recognized corresponding to the completed work volume determined by the contract at the date of the Financial Statements;
- Construction contracts stipulate that the contractors are paid in accordance with the value of performed volume: When the contract performance results are estimated reliably and confirmed by the customers, revenue shall be recognized corresponding to the completed work volume confirmed by the customers.

Increases and decreases in contract performance, bonuses and other payments are only included in revenue when reaching agreement with the customers.

When the contract performance results cannot be estimated reliably, revenue is recognized equivalent to costs incurred and the reimbursement is relatively certain.

Revenue from sale of goods

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

- The majority of risks and benefits associated with ownership of the products or goods have been transferred to the customers;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- The revenue is measured relatively reliably;
- The company has obtained or will obtain economic benefits from the sale transactions;
- The costs related to the sale transactions can be measured.

Revenue from services rendered

Revenue from services rendered is recognized when the following conditions are simultaneously satisfied:

- The revenue is measured relatively reliably;
- It is possible to obtain economic benefits from such service rendering transactions;
- The completed work volume on the date of Statements is determined;
- The costs incurred for the transactions and the costs for completion of such service rendering transactions can be measured.

Financial income

Financial income includes interest income, royalties, dividends, distributed profits and other financial revenues. For interest income from loans, deferred payments and installment sales: Revenue is recognized when its collectability is certain and the loan principal or receivable is not classified as overdue or subject to a provision for doubtful debts. Dividend income is recognized when the right to receive dividends is established.

Other income

Other income includes income other than the production and business activities of the Company: Sale and liquidation of fixed assets; penalties charged to customers for contract breaches; compensation from third parties for damaged assets; recoveries of doubt debts previously written off; payables for which creditors cannot be identified; income from gifts or donations in cash or in kind; ...

Principles for recognition of construction revenue deductions

The adjustment to reduce construction revenue is made upon receipt of the decision on approval of the reduction of completed construction costs issued by the Investor and the competent authorities.

17. Principles for recognition of cost of goods sold

Cost of goods sold include the cost of products, goods, services and investment properties; the production cost of construction products sold during the period; and the costs related to investment property business activities.
The value of lost and damaged inventories is recognized in cost of goods sold after deducting compensations (if any).

18. Principles for recognition of financial expenses

Financial expenses include expenses from financing activities: Expenses or losses related to financial investment activities; expenses for lending and borrowing capital; expenses for capital contribution to joint ventures and associates; losses on securities transfers; provision for devaluation of trading securities; provision for loss on investments in other entities; losses from sale of foreign currency; losses from exchange rate.

19. Principles for recognition of selling expenses and general and administration expenses

Selling expenses reflect actual expenses incurred in the process of sale of products and goods and rendering of services.
General & administration expenses reflect the general expenses of the company including expenses on salaries, social insurance, health insurance, unemployment insurance and trade union dues of administrative staff; costs of office supplies and working tools, depreciation of fixed assets used for administrative purposes; land rental, business license tax; provision for doubtful debts; outsourced services; other cash expenses, ...
Selling expenses and general and administrative expenses are amortized to the business departments of the Company based on revenue or profit criteria.

20. Principles for recognition of current corporate income tax expense

- Current income tax

Current income tax is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting items, non-deductible expenses, non-taxable income, and carry-forward of tax losses.
Current corporate income tax expense is measured based on taxable income and corporate income tax rate of 20% in the current year.

- Deferred income tax

Deferred income tax is the corporate income tax that will be paid or recovered due to temporary differences between the carrying amount of assets and liabilities for the purposes of Financial Statements and the amount used for the purposes of taxation. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilized.
The carrying amount of deferred income tax assets is reviewed at the end of each fiscal year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax assets to be utilized. Previously unrecognized deferred income tax assets are also reviewed at the end of the fiscal year and recognized when it becomes probable that sufficient taxable profit will be available to utilize those unrecognized deferred tax assets.
Deferred income tax assets and deferred income tax liabilities are measured at the tax rates expected to apply to the year when the assets are realized or the liability is settled, based on the tax rates that have been enacted at the end of the fiscal year. Deferred income tax is recognized in the Income Statement except to the extent that it relates to items recognized directly in equity, in which case, corporate income tax is also recognized directly in equity.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET

Unit: VND

1. CASH AND CASH EQUIVALENTS

	September 30, 2026	January 01, 2026
- Cash	24,614,563,102	10,781,717,558
- Bank deposits	3,120,417,833	1,121,085,141
. Joint Stock Commercial Bank for Foreign Trade of Vietnam – Bien Hoa Branch	3,120,417,833	54,815,692
. Vietnam Prosperity Joint Stock Commercial Bank – Dong Nai Branch	3,101,691,245	953,000,000
. Other banks	29,883,672,180	113,269,449
Total	**27,734,980,935**	**11,902,802,699**

2. TRADE RECEIVABLES

	September 30, 2026	January 01, 2026
2.1 Short-term		
- Receivable from stakeholders	-	-
- Other trade receivables	**358,303,017,034**	**311,147,989,495**
. Cuu Long Construction Materials Engineering Co., Ltd.	106,158,644,188	106,158,644,188
. Hung Phat Construction Co., Ltd.	44,146,163,353	40,446,163,353
. Nhan Phat Construction Materials Joint Stock Company	27,593,667,154	-
. An Khang Phu Construction and Service Co., Ltd.	72,568,709,573	77,186,712,320
. Hiep An Construction Joint Stock Company	11,391,320,000	11,391,320,000
. Cienco 4 Group Joint Stock Company	1,000,000,000	1,684,557,847
. Construction Corporation No. 1 - JSC	-	3,015,338,122
. Duc Long Daknong BOT and BT Joint-Stock Company	3,817,956,751	-
. Viet Hung Thinh Construction Investment Company Limited	46,638,968,150	29,130,712,569
. Other customers	44,987,587,865	42,134,541,096
Total	**358,303,017,034**	**311,147,989,495**

2.2 Long-term

2.3 Provision for doubtful debts

Movements in the provision for doubtful debts during the period were as follows:

Opening balance	**(70,870,336,704)**	**(69,447,640,608)**
Provisions for the period	(1,301,404,716)	(2,222,554,154)
Provision reversal during the period	3,662,290,622	799,858,058
Ending balance	**(68,509,450,798)**	**(70,870,336,704)**

3. PREPAYMENTS TO SUPPLIERS

	September 30, 2026	January 01, 2026
3.1 Short-term		
- Prepayments to stakeholders	-	-
- Other Prepayments to suppliers	**70,563,106,726**	**66,169,490,982**
. Mr. Vo Cong Vinh	9,720,658,247	12,086,806,888
. Mr. Nguyen Quoc Toan	3,912,302,719	3,995,165,719
. Mr. Nguyen Van Huy	1,078,819,261	1,078,819,261
. Land Fund Development Center of Bien Hoa City	8,392,049,000	8,392,049,000
. Cat Tuong Home Architecture Design Construction Co., Ltd.	21,086,522,933	21,086,522,933
. Viet Hung Thinh Construction Investment Company Limited	6,975,317,834	7,504,877,581
. Vietnam Fuli Machinery Company Limited	7,515,390,004	4,635,000,000
. Other suppliers	11,882,046,728	7,390,249,600
Total	**70,563,106,726**	**66,169,490,982**
3.2 Long-term	-	-

4. LOAN RECEIVABLES

	September 30, 2026	January 01, 2026
4.1 Short-term		
- Receivables from stakeholders:	**316,490,000,000**	**316,490,000,000**
. Ms. Nguyen Ngoc Ha Phuong (1)	206,490,000,000	206,490,000,000
. Ms. Phan Thi Yen (2)	110,000,000,000	110,000,000,000
- Receivables from loans to other organizations and individuals:	-	-
Total	**316,490,000,000**	**316,490,000,000**
4.2 Long-term		

(1) Receivable from Ms. Nguyen Ngoc Ha Phuong is based on the loan agreement No. 16/HDKT-DL dated November 29, 2021, and the extension appendix No. 01-2025/PL dated December 31, 2025. The loan amount is 206,490,000,000 VND, the loan period is extended from January 1, 2026, to December 31, 2026, with a 0% interest rate and no collateral.

(2) Receivable from Ms. Phan Thi Yen is based on the loan agreement No. 15/HDKT-DL dated November 29, 2021, and the extension appendix No. 02-2025/PL dated December 31, 2025. The loan amount is 110,000,000,000 VND, the loan period is extended from January 1, 2026, to December 31, 2026, with a 0% interest rate and no collateral.

5. OTHER RECEIVABLES

	September 30, 2026		January 01, 2026	
	Value	Provision	Value	Provision
5.1 Short-term				
- Advance	**350,470,261**	**(16,000,000)**	**2,140,000,000**	**(16,000,000)**
- Pledge, mortgage, deposit, escrow	**1,744,290,000**	**-**	**1,694,290,000**	**-**
Department of Planning and Investment of Dong Nai Province	1,687,290,000	-	1,687,290,000	-
Other	57,000,000	-	7,000,000	-
- Other receivables from stakeholders	**-**	**-**	**-**	**-**
- Receivables from other organizations and individuals	**543,285,007,414**	**(847,850,478)**	**549,485,553,893**	**(1,194,802,978)**
. Mr. Truong Hien Vu (*)	521,926,986,666	-	521,926,986,666	-
. An Khang Phu Construction and Service Co., Ltd.	12,967,019,395	-	6,663,324,680	-
. Southeast Investment Consulting Joint Stock Company (**)	863,587,770	-	863,587,770	-
. Tan Dai Tien Binh Thuan Company Limited (Tuy Phong Industrial Park security fee)	775,000,000	(775,000,000)	775,000,000	(775,000,000)
. Natural Resource Tax Expenses – Tan Cang Quarry	1,866,984,610	-	-	-
. Remuneration of the Board of Directors and Supervisory Board	213,000,000	-	-	-
. Other receivables	4,672,428,973	(72,850,478)	19,256,654,777	(419,802,978)
Total	**545,379,767,675**	**(863,850,478)**	**553,319,843,893**	**(1,210,802,978)**
5.2 Long-term				
- Long-term deposits	4,702,711,779	-	6,703,299,854	-
- Other long-term receivables	774,158,874	-	774,158,874	-
Total	**5,476,870,653**	**-**	**7,477,458,728**	**-**

(*) Receivable from Mr. Truong Hien Vu is based on the investment cooperation agreements, including agreement No. 0201/HTDT-DGT/2023 dated January 2, 2023, and subsequent extension appendices, for the purpose of seeking and developing an industrial park in the South Central Coast region. According to the minutes of agreement dated September 14, 2023, between Mr. Truong Hien Vu and the Company, the Company applies an interest rate of 2% on the declining balance for the investments that the Company transferred to Mr. Truong Hien Vu under agreement No. 0201/HDTDT-DGT/2023 dated January 2, 2023.

(**) This represents the cumulative profit and loss sharing amount from the business cooperation between the Parent Company and Dong Nam Bo Company, as per business cooperation agreement No. 06/HDTKD-PKD dated October 1, 2012. The purpose is to invest in, exploit, and trade sand at the Dak Lua mine, located in Dak Lua commune, Tan Phu district, Dong Nai Province. As of September 30, 2026, the two parties have not yet agreed on the profit and loss sharing statement from the investment activities at the Dak Lua sand mine. The Parent Company records the profit sharing based on the ratio specified in agreement No. 06/HTKD-PKD.

6. INVENTORY

	September 30, 2026		January 01, 2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	33,209,680,295	-	9,725,251,230	-
- Work in progress (*)	140,118,137,238	-	149,185,648,988	-
- Finished product	27,011,475,534	-	38,722,142,653	-
- Goods	63,315,156,672	-	80,723,945,568	-
Total	**263,654,449,739**		**278,356,988,439**	

(*) Details of work in progress are as follows:

	September 30, 2026	January 01, 2026
	VND	VND
- Construction cost of the "Lac Viet high-class marine eco-tourism area" project	114,224,810,433	114,224,810,433
- Construction costs of Ba Huan Long An Factory	17,347,720,543	17,347,720,543
- Construction costs of Binh Thuan Project	-	5,004,377,950
- Construction costs in progress of Tan Duc Project – Binh Thuan	15,681,120,575	11,648,465,408
- Other project construction costs	960,274,654	960,274,654
Total	**148,213,926,205**	**149,185,648,988**

The project "Lac Viet high-class marine eco-tourism area", DONA Transportation Construction Joint Stock Company has completed the 9-month settlement waiting period according to the technical requirements and construction quality. However, the project has not been able to carry out sand compensation as planned due to the scarcity of works from natural sand mines. Therefore, by the date of this statement's release, the project has not been accepted and handed over.

7. PREPAYMENTS

	September 30, 2026	January 01, 2026
7.1. Short-term		
DGT bond registration and management costs	-	46,749,996
Quarry prepaid costs	466,813,464	1,936,116,301
Prepaid costs (BTTP)	124,000,000	-
Other costs	1,454,761,574	1,500,316,761
Total	**2,045,575,038**	**3,483,183,058**
7.2. Long-term		
Tools and supplies pending allocation	-	62,864,959
Quarry prepaid expenses	42,146,984,707	70,014,132,856
Sand mine prepaid expenses	-	460,541,832
BTTP prepaid expenses	1,230,406,550	-
Fee for the right to exploit mineral resources	-	10,964,206,801
Quarry road repair costs	-	1,764,238,358
Other long-term prepaid expenses	16,332,190,960	12,381,149,603
Total	**59,709,582,217**	**95,647,134,409**

(1*) It includes the fee for the right to exploit mineral resources and related costs such as compensation for site clearance, surveying costs, consulting fees, mapping fees, drilling costs, blasting costs, and the capitalized interest expense of 25,795,094,080 VND.

The Company was granted the exploitation right under Decision No. 71/QD-UBND dated January 9, 2009, and No. 787/QD-UBND dated March 17, 2016, of the Dong Nai Provincial People's Committee, allowing the exploitation of the Tan Cang 4 construction stone quarry located in Phuoc Tan commune, Long Thanh district, Dong Nai Province. The volume of construction stone mobilized for exploitation is 5,420,080 m3. The annual exploitation capacity is 400,000 m3. The project implementation period is 17 years (starting from 2014).

(2*) It includes the fee for the right to exploit mineral resources and related costs such as sand mine exploration costs, project formulation costs, management costs, consulting fees, etc.

The Company was granted the right to exploit the construction sand mine on the Dong Nai River section belonging to Dak Lua commune, Tan Phu district, Dong Nai Province, under License No. 981/GP-UBND dated April 4, 2013. The volume of construction sand mobilized for exploitation is 916,619 m3. The annual exploitation capacity is 50,000 m3. The project implementation period is 12 years starting from April 4, 2013.

8. NON-PERFORMING LOANS

	September 30, 2026		January 01, 2026	
	Historical cost	**Provision**	**Historical cost**	**Provision**
Receivables from other customer	**63,290,643,973**	**(40,536,433,788)**	**61,514,983,531**	**(43,851,771,910)**
Hiep An Construction Corporation	11,391,320,000	(11,391,320,000)	11,391,320,000	(11,391,320,000)
Duc Long Dak Nong BOT and BT Joint Stock Company	3,817,956,751	(3,817,956,751)	3,817,956,751	(3,817,956,751)
Construction Corporation No 1 - Joint Stock Company	-	-	3,015,338,122	(3,015,338,122)
Hung Phat Construction Company Limited	26,094,926,513	(12,166,089,481)	26,094,926,513	(12,166,089,481)
Nam Hoa Company Limited	-	-	3,015,338,122	(3,015,338,122)
Receivables from other customers	21,986,440,709	(13,161,067,556)	14,180,104,023	(10,445,729,434)
Prepayments to suppliers	**66,437,204,710**	**(27,109,166,532)**	**40,804,356,001**	**(25,794,561,816)**
Vo Cong Vinh	9,743,675,747	(9,743,675,747)	9,743,675,747	(9,743,675,747)
Nguyen Van Huy	1,101,836,761	(1,101,836,761)	1,101,836,761	(1,101,836,761)
Nguyen Quoc Toan	3,995,165,719	(3,995,165,719)	3,995,165,719	(3,995,165,719)
Other customers	51,596,526,483	(12,268,488,305)	25,963,677,774	(10,953,883,589)
Receivables from other organizations and individuals	**1,385,565,978**	**(863,850,478)**	**1,524,830,278**	**(1,224,002,978)**
Other customers	1,385,565,978	(863,850,478)	1,524,830,278	(1,224,002,978)
Total	**131,113,414,661**	**(68,509,450,798)**	**103,844,169,810**	**(70,870,336,704)**

The situation of fluctuations in the provision for doubtful debts is as follows:

	Accounts receivable from customers	**Other receivables**	**Prepayment to suppliers**	**Total**
Opening Balance	**(43,851,771,910)**	**(25,794,561,816)**	**(1,224,002,978)**	**(70,870,336,704)**
Appropriation for provision	-	(1,301,404,716)	-	(1,301,404,716)
Reversal of provision	3,315,338,122	-	346,952,500	3,662,290,622
Closing Balance	**(40,536,433,788)**	**(27,095,966,532)**	**(877,050,478)**	**(68,509,450,798)**

9. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

	Buildings and structures	Construction machinery and equipment	Means of transport	Management equipment and tools	Other tangible fixed assets	Total
Historical cost						
As of January 1, 2026	**66,864,095,012**	**36,561,810,523**	**24,971,827,452**	**83,913,825**	**4,351,262,294**	**132,832,909,106**
Increase during the period	**-**	**1,857,420,000**	**593,906,667**	**-**	**1,764,238,358**	**4,215,565,025**
- Purchases during the year	-	1,857,420,000	593,906,667	-	1,764,238,358	4,215,565,025
Decrease during the period	**-**	**-**	**3,772,230,667**	**-**	**-**	**3,772,230,667**
- Liquidation and sale	-	-	3,772,230,667	-	-	3,772,230,667
As of September 30, 2026	**66,864,095,012**	**38,419,230,523**	**21,793,503,452**	**83,913,825**	**6,115,500,652**	**133,276,243,464**
Accumulated Depreciation						
As of January 1, 2026	**21,722,959,311**	**19,258,870,122**	**11,872,032,566**	**83,913,825**	**1,272,461,586**	**54,210,237,410**
Increase during the period	**5,307,541,902**	**4,847,740,569**	**1,150,150,247**	**-**	**819,484,112**	**12,124,916,830**
- Depreciation during the period	5,307,541,902	4,847,740,569	1,150,150,247	-	819,484,112	12,124,916,830
- Other decrease	-	-	-	-	-	-
Decrease during the period	**-**	**-**	**3,186,541,593**	**-**	**-**	**3,186,541,593**
- Liquidation and sale	-	-	3,186,541,593	-	-	3,186,541,593
As of September 30, 2026	**27,030,501,213**	**24,106,610,691**	**9,835,641,220**	**83,913,825**	**2,091,945,698**	**63,148,612,647**
Residual value						
As of January 1, 2026	45,141,135,701	17,302,940,401	13,099,794,886	-	3,078,800,708	78,622,671,696
As of September 30, 2026	39,833,593,799	14,312,619,832	11,957,862,232	-	4,023,554,954	70,127,630,817

- Detailed disclosure of existing tangible fixed assets and tangible fixed assets disposed of/sold/transferred during the period, each accounting for 10% or more of the total value of tangible fixed assets.

	September 30, 2026	January 1, 2026
Speco 120T BTNN Mixing Plant (transferred from XNBTNN)	13,685,676,780	13,685,676,780
Internal Transportation Road – MĐTC	50,587,788,889	50,587,788,889

10. INCREASE, DECREASE IN FINANCIAL LEASE ASSETS

	Plant and equipment	Total
Historical cost		
As of January 1, 2026	**8,086,815,959**	**8,086,815,959**
Increase during the period	-	-
Decrease during the period	2,449,086,667	2,449,086,667
As of September 30, 2026	**5,637,729,292**	**5,637,729,292**
Accumulated depreciation		
As of January 1, 2026	1,811,917,500	1,811,917,500
- Depreciation during the period	674,750,333	674,750,333
- Other decrease	1,865,637,593	1,865,637,593
As of September 30, 2026	**621,030,240**	**621,030,240**
Residual value		
As of January 1, 2026	6,274,898,459	6,274,898,459
As of September 30, 2026	**5,016,699,052**	**5,016,699,052**

11. CONSTRUCTION IN PROGRESS

	September 30, 2026	January 01, 2026
Site clearance for road exploitation	2,322,794,509	2,322,794,509
Internal road to Quang Tri mixing station	21,689,328	21,689,328
Total	**2,344,483,837**	**2,344,483,837**

12. PAYABLES TO SUPPLIERS

	September 30, 2026		January 01, 2026	
	Value	Amount payable	Value	Amount payable
12.1. Short-term				
+ Payable to other suppliers				
. Hoang Minh Phat Minerals Company Limited	1,249,777,762	1,249,777,762	1,249,777,762	1,249,777,762
. An Khang Phu Construction and Service Co., Ltd.	179,262,431,330	179,262,431,330	161,086,195,190	161,086,195,190
. Nguyen Thanh Dan Construction Investment Co., Ltd.	2,176,832,402	2,176,832,402	2,176,832,402	2,176,832,402
. Mechanized Construction and Installation Joint Stock Company No. 9	10,744,960,485	10,744,960,485	-	-
- Other suppliers	35,775,503,176	35,775,503,176	55,591,815,482	55,591,815,482
+ Payables to sellers (vendors) that are stakeholders	-	-	-	-
Total	**229,209,505,155**	**229,209,505,155**	**220,104,620,836**	**220,104,620,836**
12.2. Long-term	-	-	-	-
12.3. Overdue and unpaid debt balance	-	-	-	-

13. SHORT-TERM ADVANCE PAYMENT FROM BUYERS

	September 30, 2026	January 01, 2026
13.1 Short-term		
+ Prepayments from other customers		
. Chuc Phuong Company Limited	3,000,000,000	3,000,000,000
. Lam Hong Stone Joint Stock Company	990,000,000	990,000,000
. Thanh Son Tinh Company Limited	1,040,029,799	1,040,029,799
. ATS Traffic Construction Production Trading Joint Stock Company	2,775,273,145	2,775,273,145
. Ba Huan Long An Joint Stock Company	4,793,873,400	4,793,873,400
. Other customers	5,946,679,553	5,136,437,966
+ Advance payment to stakeholders	-	-
Total	**18,545,855,897**	**17,735,614,310**
13.2. Long-term	-	-

14. TAXES AND PAYABLES / RECEIVABLES AMOUNTS TO / FROM THE STATE BUDGET

	January 01, 2026		Incurred during the period		September 30, 2026	
	Receivable	Payable	Amount payable	Amount paid	Receivable	Payable
- Value Added Tax payable	-	221,213,698	42,203,873,404	36,625,247,237	-	5,799,839,865
- Corporate Income Tax payable	16,352,134	936,560,845	2,728,136,128	-	16,352,134	3,664,696,973
- Personal Income Tax payable	-	53,822,203	78,110,939	59,152,169	-	72,780,973
- Natural Resource Tax payable	-	12,368,215,730	11,173,183,807	15,374,781,844	-	8,166,617,693
- House and land tax, land rental fees	-	12,638,478,143	468,589,810	2,248,408,611	-	10,858,659,342
- Environmental protection fee	-	34,228,760,962	(18,288,179,496)	3,247,767,199	-	12,692,814,267
- Fees, charges, and other payables	975,285,466	-	896,973,136	77,941,374	975,271,379	819,017,675
- Other fees, other taxes	-	-	-	-	-	-
Total	**991,637,600**	**60,447,051,581**	**39,260,687,728**	**57,633,298,434**	**991,623,513**	**42,074,426,788**

The company's tax settlement is subject to inspection by the tax authorities. As the application of tax laws and regulations to various transactions may be interpreted differently, the taxes presented in the financial statements may be subject to adjustments based on tax authorities' decisions.

15. PAYABLE TO EMPLOYEES

	September 30, 2026	January 01, 2026
Salary payable to employees	1,374,770,883	1,770,828,015
Remuneration of Board of Directors and Board of Supervisors	77,600,000	77,600,000
Total	**1,452,370,883**	**1,848,428,015**

16. ACCRUED EXPENSES

	September 30, 2026	January 01, 2026
Compensation for site clearance at Tan Cang Quarry	8,392,049,000	8,392,049,000
Interest expenses on bonds payable	83,543,523,699	67,420,110,791
Land lease expenses	-	2,038,241,978
Resource tax expenses and environmental protection fees payable	-	2,339,064,988
Stone excavation expenses at Tan Cang Quarry	-	-
Other payable costs	7,927,048,859	962,577,840
Total	**99,862,621,558**	**81,152,044,597**

17. OTHER PAYABLES

	September 30, 2026	January 01, 2026
17.1. Short-term		
- Deposits for business cooperation	**400,000,000**	**400,000,000**
- Other payables	8,564,999,948	18,211,544,237
+ Trade union funds	269,925,478	254,436,922
+ Social insurance, Health insurance, Unemployment insurance	157,746,909	-
+ Severance pay payable	64,950,000	962,082,569
+ Nguyen Van Minh	5,072,979,756	5,072,979,756
+ Other payables	2,999,397,805	11,922,044,990
- Payables to Stakeholders	-	-
Total	**8,964,999,948**	**18,611,544,237**
17.2. Long-term		
Get escrow, deposits	634,106,250	634,106,250
Capital contributions received for business purposes	2,062,777,700	2,062,777,700
Total	**2,696,883,950**	**2,696,883,950**

Capital contribution received for business cooperation under business cooperation agreement No. 06/HTKD-PKD dated October 1, 20212, with Southeast Investment Consulting Joint Stock Company for the project of exploiting construction sand on the Dong Nai River in Dak Lua commune, Tan Phu district, Dong Nai Province. The total estimated investment capital for the cooperation project is 22.803 billion VND. The capital contribution ratio of Dong Nam Bo Investment Consulting Joint Stock Company is 66%. As of September 30, 2026, this company has contributed 2.062 billion VND.

18. LOANS AND FINANCIAL LEASE LIABILITIES

		January 01, 2026		Movements During the Period		September 30, 2026	
		Debt Balance	Amount Capable of Being Repaid	Increase during the period	Decrease during the period	Debt Balance	Amount Capable of Being Repaid
18.1 Short-term							
Short-term bank loans							
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) (Dong Nai Branch)	1*	20,000,000,000	20,000,000,000	20,448,960,000	25,330,683,250	15,118,276,750	15,118,276,750
Short-term loans from others						-	-
- Tan Cang Joint-Stock Company	2*	3,000,000,000	3,000,000,000	-	-	3,000,000,000	3,000,000,000
- Ms. Phan Thi Yen		413,125,922	413,125,922	-	-	413,125,922	413,125,922
- Other lenders		160,000,000	160,000,000	29,959,439,500	-	30,119,439,500	30,119,439,500
Finance lease liabilities due for repayment							
- Sacombank - Leasing Company Limited	4*	-	-	5,857,636,500	1,320,423,000	4,537,213,500	4,537,213,500
		23,573,125,922	**23,573,125,922**	**56,266,036,000**	**26,651,106,250**	**53,188,055,672**	**53,188,055,672**

18. LOANS AND FINANCIAL LEASE LIABILITIES

		January 01, 2026		Movements During the Period		September 30, 2026	
		Debt Balance	Amount Capable of Being Repaid	Increase during the period	Decrease during the period	Debt Balance	Amount Capable of Being Repaid
18.2 Long-term Stakeholders						**29,959,439,500**	**29,959,439,500**
Long-term loans and financial lease liabilities		**5,625,017,181**	**5,625,017,181**	**1,596,549,996**	**2,490,035,427**	**3,429,834,750**	**3,429,834,750**
Vietnam Prosperity Joint Stock Commercial Bank - Dong Nai branch	3*	2,014,779,177	2,014,779,177		2,014,779,177		
Less: Current portion of long-term loans		(1,596,549,996)	(1,596,549,996)	1,596,549,996			
-Sacombank - Leasing Company Limited	4*	5,206,788,000	5,206,788,000		1,126,104,750	4,080,683,250	4,080,683,250
Less: Current portion of long-term loans					(650,848,500)	(650,848,500)	(650,848,500)
Debenture bond	5*	239,521,600,000	239,521,600,000			239,521,600,000	239,521,600,000
Par value		239,521,600,000	239,521,600,000			239,521,600,000	239,521,600,000
		245,146,617,181	**245,146,617,181**	**1,596,549,996**	**2,490,035,427**	**212,991,995,250**	**242,951,434,750**
18.3 Overdue borrowings and finance lease liabilities outstanding							
Debenture bond		**239,521,600,000**	**239,521,600,000**	-	-	-	-
Par value		239,521,600,000	239,521,600,000				
		239,521,600,000	**239,521,600,000**	-	-	-	-

18. LOANS AND FINANCIAL LEASE LIABILITIES (Continued)

Information regarding the short-term and long-term loans as of September 30, 2026, is as follows:

1* Short-term Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) (Dong Nai Branch)

Contract	: No. 15/2026/378288/HDTD dated May 8, 2026
Loan Purpose	: Supplement working capital for business
Loan Term	: 12 months (from the contract signing date)
Interest Rate	: Determined under each specific credit agreement
Form of Collateral	: Inventories
Loan Amount	: 20,000,000,000 VND

2* Loan from Tan Cang Joint-Stock Company under cooperation agreement No. 14/HDHT.19 dated September 14, 2019

Loan Purpose	: Supplement working capital, in the form of the Company allowing Tan Cang Joint Stock Company to use a shortcut through the land area belonging to the yard of Tan Cang 4 Quarry.
Loan Term	: Until this company connects to the dedicated road or no longer needs to use the shortcut.
Interest Rate	: 0% interest
Form of Collateral	: No collateral
Loan Amount	: 3,000,000,000 VND

3* Long-term Loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Dong Nai Branch under loan agreement No. DNI/22059 dated May 18, 2022

Loan Purpose	: Purchase of 2 crawler excavators according to sales contract No. HP2203-27 dated March 17, 2022
Loan Term	: 48 months (from May 18, 2022, to May 18, 2026)
Interest Rate disbursements	: The Bank's capital selling interest rate applied by the Bank's Head Office to with a term over 3 years up to 5 years + margin of 4%/year.
Form of Collateral	: 2 SDLG Ė60F brand crawler excavators with license plates 60XA-1187 and 60XA-1189, respectively.
Loan Amount	: 4,015,000,000 VND

4* Finance Lease Agreements with Saigon Thuong Tin Commercial Joint Stock Bank Financial Leasing Company Limited

Under the following finance lease agreements entered into between the Company and Saigon Thuong Tin Commercial Joint Stock Bank Financial Leasing Company Limited:

- Contract No. LA010202512029 dated December 22, 2025

Contract	Contract No. LA010202512029 dated December 22, 2025, between the Company and Saigon Thuong Tin Commercial Joint Stock Bank Financial Leasing Company Limited
Loan Term	48 months
Value of Leased Assets	VND 5,250,000,000
Advance Payment	VND 1,312,500,000
Finance Lease Amount	VND 3,937,500,000
Interest Rate	+ Fixed Interest Rate: 9% per annum for the first 6 months from the date of drawdown. + Floating Interest Rate: From the 19th month onward, adjusted based on the medium- and long-term VND base interest rate announced by Sacombank, plus a fixed margin of 2% per annum.
Form of Collateral	Security deposit of VND 262,500,000; guarantee letter issued by Mr. Nguyen Khoa. The Company undertakes to repurchase the leased assets upon expiration of the lease term.

- Contract No. LA010202512030 dated December 24, 2025

Contract	Contract No. LA010202512030 dated December 24, 2025, between the Company and Saigon Thuong Tin Commercial Joint Stock Bank Financial Leasing Company Limited
Loan Term	48 months

Value of Leased Assets	VND 854,280,000
Advance Payment	VND 128,142,000
Finance Lease Amount	VND 726,138,000
Interest Rate	+ Fixed Interest Rate: 9% per annum for the first 6 months from the date of drawdown. + Floating Interest Rate: From the 19th month onward, adjusted based on the medium- and long-term VND base interest rate announced by Sacombank, plus a fixed margin of 2% per annum.
Form of Collateral	Security deposit of VND 42,714,000; guarantee letter issued by Mr. Nguyen Khoa. The Company undertakes to repurchase the leased assets upon expiration of the lease term.

- Contract No. LA010202512031 dated December 23, 2025

Item	Details
Contract	Contract No. LA010202512031 dated December 23, 2025, between the Company and Saigon Thuong Tin Commercial Joint Stock Bank Financial Leasing Company Limited
Loan Term	48 months
Value of Leased Assets	VND 639,000,000
Advance Payment	VND 95,850,000
Finance Lease Amount	VND 543,150,000
Interest Rate	+ Fixed Interest Rate: 9% per annum for the first 6 months from the date of drawdown. + Floating Interest Rate: From the 19th month onward, adjusted based on the medium- and long-term VND base interest rate announced by Sacombank, plus a fixed margin of 2% per annum.
Form of Collateral	Security deposit of VND 31,950,000; guarantee letter issued by Mr. Nguyen Khoa. The Company undertakes to repurchase the leased assets upon expiration of the lease term.

18. LOANS AND FINANCIAL LEASE LIABILITIES (Continued)

5* According to the Registration and Depository Agency Contracts No. 01/DDNSHTP/DGT-CASC/DGTTH22240001 dated February 18, 2022, between the Company and Capital Securities Joint Stock Company, the Company has issued 3,500,000 bonds. Details are as follows:

Bond Type	: Non-convertible and non-warrant bonds, with collateral
Form of Bond	: Book-entry
Par Value	: 100,000 VND
Number of Bonds	: 3,500,000 bonds
Issuance Value	: 350,000,000,000 VND
Term	: 4 years according to Resolution No. 01/2025/NQ-NSHTP-DGTH2224001 dated February 21, 2025, of the Bondholders.
Issuance Purpose	: Increase working capital scale
Interest Rate	: (a) Period 01 to Period 04: fixed interest rate of 11%/year. : (b) Period 04 to Period 08: floating interest rate equal to the total interest rate of ordinary savings deposits applied to individuals, 12-month term, with interest paid at the end of the term, announced by Tien Phong Joint Stock Commercial Bank (TPBank) on the interest rate determination date plus a margin of 4%, but in no case lower than 11%/year. : (c) Period 09 until maturity: fixed interest rate of 9%/year.
Interest Payment Term	: The interest calculation period is 3 months/time starting from the issuance date
Collateral	: The collateral for this bond includes 12 million shares of the Company owned by a third party (Company shareholder) and a land lease contract, assets attached to the land of a 15,550 m^2 plot in Trang Dai ward, Bien Hoa city, Dong Nai province, owned by the Company.

Extension of the Interest Payment Date for Bond Interest Period 09 – February 22, 2025
Pursuant to Resolution No. 02A/2025/NQ-HDQT dated February 11, 2025, regarding the solicitation of written opinions from bondholders on the extension of the interest payment date for Bond Interest Period 09 of Bond Code DGTH2224001, originally due on February 22, 2025, the payment deadline was extended to no later than the bond maturity date of February 23, 2026. The Issuer was exempted from paying interest on the overdue amount, and the bondholders agreed to this arrangement in writing.

Date of Cancellation of Bond Trading Registration
February 23, 2026, pursuant to Official Letter No. 302/TB-SDGHN dated February 11, 2026, issued by the Hanoi Stock Exchange regarding the cancellation of trading registration for Bond Code DGT12201, covering 2,395,216 bonds with a total face value of VND 239,521,600,000.
The reason for the cancellation was that Bond Code DGT12201 had reached its maturity date and therefore fell under the cases subject to cancellation of trading registration in accordance with Clause 13, Article 1 of Decree No. 65/2022/ND-CP.

Balance as at June 30, 2026
As at September 30, 2026, the outstanding bond balance was VND 239,521,600,000 and shall be settled in accordance with the payment schedule stipulated in the bond issuance plan.

19. EQUITY

a. Statement of Changes in Equity

	Paid-in capital	Share Premium	Investment and Development Fund	Undistributed Profit After Tax	Non-controlling Interests	Total
Balance at the beginning of the previous year as of January 1, 2025	**790,000,000,000**	**152,195,272,727**	**21,282,835,714**	**43,706,463,166**	**(3,984,502,046)**	**1,003,200,069,561**
- Profit during the period	-	-	-	(8,865,354,945)	(7,646,528,607)	(16,511,883,552)
- Distribution to reward and welfare funds	-	-	-	-	-	-
- Dividend distribution	-	-	-	-	-	-
Balance at the end of the previous period as of September 30, 2025	**790,000,000,000**	**152,195,272,727**	**21,282,835,714**	**34,841,108,221**	**(11,631,030,653)**	**986,688,186,009**
Balance at the beginning of the current year as of January 1, 2026	**790,000,000,000**	**152,195,272,727**	**21,282,835,714**	**35,967,233,827**	**(11,631,180,132)**	**987,814,162,136**
- Profit during the period	-	-	-	(504,931,755)	2,247,600	(502,684,155)
- Undistributed profits from previous years				(2,217,713,705)		(2,217,713,705)
- Distribution to reward and welfare funds	-	-	-	-	-	-
- Dividend distribution	-	-	-	-	-	-
Balance at the end of the period as of September 30, 2026	**790,000,000,000**	**152,195,272,727**	**21,282,835,714**	**33,244,588,368**	**(11,628,932,532)**	**985,093,764,277**

19. b. Details of owner's investment capital

	Percentage %	Number of shares	Contributed Capital Value
- State Capital Contribution	0%	-	-
- Other Contributions	100%	79,000,000	790,000,000,000
Total	**100%**	**79,000,000**	**790,000,000,000**

c. Capital transactions with owners and dividend distribution

	September 30, 2026	January 01, 2026
- Owner's investment capital		
+ Opening contributed capital	790,000,000,000	790,000,000,000
+ Contributed capital increase during the year	-	-
+ Contributed capital decrease during the year	-	-
+ Closing contributed capital	790,000,000,000	790,000,000,000
- Distributed dividends and profits	-	-

d. Shares

- Number of shares sold to public	**79,000,000**	**79,000,000**
+ Common shares	79,000,000	79,000,000
+ Preferred shares	-	-

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

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF INCOME

1. NET REVENUE FROM SALES AND SERVICES

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
1.1. Total Revenue		
Revenue from sale of stones	24,419,775,149	34,508,165,932
Revenue from sale of ready mixed concrete	48,108,151,338	60,433,678,764
Revenue from construction and installation activities	11,613,301,884	-
Revenue from sale of goods	35,353,464,468	55,508,563,443
Other revenue	6,178,236,767	4,842,411,991
Total	**125,672,929,606**	**155,292,820,130**

1.2. Revenue from Stakeholders: -

2. COST OF GOODS SOLD

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Cost from sale of stones	22,103,887,707	24,853,354,173
Cost from sale of ready mixed concrete	43,776,420,415	51,057,491,593
Cost from construction and installation activities	11,000,000,000	-
Cost of sale of goods	35,547,698,905	55,455,952,690
Cost of other activities	5,644,997,290	4,056,878,613
Total	**118,073,004,317**	**135,423,677,069**

3. FINANCIAL INCOME

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Bank interest income	927,855	407,954
Total	**927,855**	**407,954**

4. FINANCIAL EXPENSES

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Interest expense	515,795,810	452,648,990
Bond interest expense	5,433,531,090	5,492,591,211
Overdue interest expense	-	-
Other financial expenses	-	-
Total	**9,256,050,100**	**5,945,240,201**

5. SELLING EXPENSES

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Employee expenses	14,675,934	-
Stone excavation costs	5,825,026,700	5,548,278,600
Other expenses	509,720,060	481,012,714
Total	**6,349,422,694**	**6,029,291,314**

6. GENERAL AND ADMINISTRATIVE EXPENSES

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Employee expenses	1,626,484,431	2,044,750,116
Expenses for management materials and office supplies	400,205,276	103,820,625
Depreciation of fixed assets	165,673,968	133,784,157
Taxes, fees, and charges	16,159,578	13,676,898
Provision for (Reversal of) doubtful receivables	0	-
Outsourced service expenses	975,082,186	1,501,065,821
Other general & administrative expenses	5,234,120	426,888,819
Total	**3,188,839,559**	**4,223,986,436**

7. OTHER INCOME

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Income from fixed asset liquidation	-	-
Other income	1,760,805,358	68,000,790
Income from writing off long-term payables	-	-
Total	**1,760,805,358**	**68,000,790**

8. OTHER EXPENSES

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Fixed asset liquidation expense	-	29,700,000
Late payment of penalties, administrative violations	(79,592,260)	1,391,937,348
Other expenses	19,176,663	830,974,235
Total	**(60,415,597)**	**2,252,611,583**

9. CURRENT CORPORATE INCOME TAX EXPENSE

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Current corporate income tax expense calculated on taxable income	130,000	286,434,143
Total	**130,000**	**286,434,143**

10. PRODUCTION AND BUSINESS COSTS BY ELEMENTS

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Cost for raw materials	25,740,000	-
Labor costs	789,825,717	2,031,242,796
Tools and supplies costs	1,427,434,032	46,795,362,738
Depreciation of fixed assets	2,261,657,130	2,362,271,179
Provision costs	-	-
Outsourced services costs	10,478,420,606	19,127,459,681
Other costs	17,142,956,167	18,092,052,361
Total	**32,126,033,652**	**88,408,388,755**

11. BASIC EARNINGS PER SHARE

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	**From July 1, 2025 to September 30, 2025**
Profit after Corporate Income Tax	(8,717,650,314)	1,200,761,325
Profit used to calculate Basic Earnings Per Share	(8,717,650,314)	1,200,761,325
Weighted average number of outstanding ordinary shares of the Parent Company during the period	79,000,000	79,000,000
Basic earnings per share	**(110.35)**	**15.20**

12. DILUTED EARNINGS PER SHARE

	3rd Quarter	
	From July 1, 2026 to September 30, 2026	**From July 1, 2025 to September 30, 2025**
Profit after Corporate Income Tax	(8,717,650,314)	1,200,761,325
Profit used to calculate Basic Earnings Per Share	(8,717,650,314)	1,200,761,325
Weighted average number of outstanding ordinary shares of the Parent Company during the period	79,000,000	79,000,000
Basic earnings per share	**(110.35)**	**15.20**

VII. SUPPLEMENTARY INFORMATION FOR ITEMS IN THE INTERIM CONSOLIDATED CASH FLOW STATEMENT

1. Non-cash transactions affecting the Cash Flow Statement in the future

During the period, the Company did not have any non-cash transactions affecting the Cash Flow Statement and cash holdings that were not available for use.

2. Cash holdings unavailable for use:

During the period, the Company did not have any cash or cash equivalents that were unavailable for use due to legal restrictions or other constraints.

3. Proceeds from borrowings

	From July 1, 2026 to September 30, 2026	**From July 1, 2025 to September 30, 2025**
Proceeds from normal loan agreements	20,000,000,000	23,000,000,000
Total	**20,000,000,000**	**23,000,000,000**

4. Loan principal payments

	From July 1, 2026 to September 30, 2026	**From July 1, 2025 to September 30, 2025**
Normal loan principal payments	22,988,652,181	4,102,220,831
Finance lease payments	1,596,549,996	198,000,000
Total	**24,585,202,177**	**4,300,220,831**

VIII. OTHER INFORMATION

1. Events after the balance sheet date

No events occurred after ending date of the 3rd quarter of 2026 to September 30, 2026, requiring adjustments or disclosures in the consolidated financial statements.

2. Stakeholders

Stakeholders are considered to be related if one party has the ability to control or significantly influence the other party in making financial and operational decisions. Parties are also considered related if they are under common control or significant influence.

In considering stakeholder relationships, the substance of the relationship is prioritized over its legal form.

Stakeholders of the Company include: key management personnel, individuals related to key management personnel, and other stakeholders.

2.1 Transactions and balances with key management personnel and their related individuals

No transactions arose during the period, and no outstanding balances were recorded as at September 30, 2026, with key management personnel or individuals related to key management personnel, including their close family members.

Income of key management personnel

		3rd Quarter	
		From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
Board of Directors		**33,000,000**	**33,000,000**
Mr. Nguyen Khoa	Member	9,000,000	9,000,000
Mr. Nguyen Thanh Phong	Member	-	9,000,000
Ms. Nguyen Nu Hoang Anh	Member	9,000,000	
Mr. Phuong Thua Vu	Chairperson of the Board of Directors	15,000,000	15,000,000
Supervisory Board		**30,000,000**	**30,000,000**
Mr. Vu Tien Manh	Head of the Supervisory Board	12,000,000	12,000,000
Ms. Nguyen Thi Ngoc Thach	Supervisor	9,000,000	
Mr. Tran The Anh	Supervisor	9,000,000	
Ms. Nguyen Thi Ngoc Linh	Supervisor		9,000,000
Ms. Tran Thi Ngoc Huyen	Supervisor		9,000,000
Board of General Directors		**364,860,000**	**422,100,000**
Mr. Nguyen Khoa	General Director	243,750,000	152,100,000
Mr. Nguyen Xuan Khanh	Deputy General Director	121,110,000	120,000,000
Mr. Nguyen Thanh Phong	General Director		150,000,000
Chief Accountant		**25,000,000**	**67,908,696**
Ms. Hoang Thi Mai	Chief Accountant		40,408,696
Mr. Nguyen Thanh Phong	Chief Accountant		27,500,000
Mr. Bui Quang Toan	Chief Accountant	25,000,000	
Total		**452,860,000**	**553,008,696**

2.2 Transactions and balances with other stakeholders

- Other receivables from stakeholders have no collateral and will be settled in cash.
- As of September 30, 2026, the Company has no balances with other stakeholders that require presentation.

3. Segment reporting information

Segment information is presented by geographical area and business sector of the Company. The segment reporting by geographical area and business sector is based on the Company's internal reporting structure and management.

Segment reporting results include items directly attributable to a segment as well as those allocated on a reasonable basis (Revenue or Profit).

3.1. Business sector segment reporting

	3rd Quarter	
	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
Revenue from sale of stones	24,419,775,149	34,508,165,932
Revenue from sale of ready mixed concrete	48,108,151,338	60,433,678,764
Revenue from construction and installation activities	11,613,301,884	-
Revenue from sale of goods	35,353,464,468	55,508,563,443
Other revenue	6,178,236,767	4,842,411,991
Total	**125,672,929,606**	**155,292,820,130**

3. Segment Reporting

3.2 Geographic segment reporting

The Group's operations are primarily distributed across Dong Nai Province, Dong Thap Province, Nghe An Province, and Ba Ria-Vung Tau Province (now Ho Chi Minh City). Information about business results, assets, and liabilities by geographical segment based on the Group's locations is as follows:

	Dong Nai	Dong Thap	Nghe An	Vung Tau (HCMC)	Eliminations	Total
BUSINESS RESULTS						
From January 01, 2026 to September 30, 2026						
Net revenue	**438,922,028,973**	-	**24,839,257,898**	-	**(990,000,000)**	**462,771,286,871**
Expenses:	403,751,031,637	-	24,789,531,702	-	(990,000,000)	427,550,563,339
- Cost of goods sold	23,085,259,860	-	1,985,161,295	-	-	25,070,421,155
- General expenses	**(19,739,510,327)**	-	**190,940**	-	**(1,301,318,696)**	**(21,040,638,083)**
Financial profit	**9,586,238,756**	-	**3,212,778,800**	-	-	**12,799,017,556**
Profit from other activities	**1,932,465,905**	-	**1,277,534,641**	-	**(1,301,318,696)**	**1,908,681,850**
Total profit before tax	**339,769,306,518**	-	**17,308,887,603**	-	**(34,530,550,489)**	**322,547,643,632**
From January 01, 2025 to September 30, 2025	301,646,529,649	-	13,955,250,596	-	(34,530,550,489)	281,071,229,756
Net revenue	30,794,371,805	4,500,000	1,606,943,619	4,500,000	-	32,410,315,424
Expenses:	**(16,470,724,641)**	-	**47,754,604**	-	**(1,195,799,560)**	**(17,623,864,916)**
- Cost of goods sold	**(7,031,981,681)**	-	**(587,085,722)**	-	-	**(7,619,067,403)**
- General expenses	**(16,174,301,258)**	**(4,500,000)**	**1,207,362,270**	**(4,500,000)**	**(1,195,799,560)**	**(16,171,738,548)**
Financial profit	2,444,985,755,490	65,742,118,479	444,354,511,885	4,250,000	(1,298,554,735,788)	1,656,531,900,066
Profit from other activity	1,212,878,466,268	4,650,000	50,651,016,488	49,450,000	(592,145,446,967)	671,438,135,789
Total profit before tax	2,429,839,552,519	65,742,118,479	457,717,526,453	4,250,000	(1,290,987,370,357)	1,662,316,077,094
ASSETS AND LIABILITIES	1,196,979,899,458	4,650,000	63,073,851,992	49,450,000	(585,605,936,492)	674,501,914,958
As of September 30, 2026	438,922,028,973	-	24,839,257,898	-	(990,000,000)	462,771,286,871
Segment assets	403,751,031,637	-	24,789,531,702	-	(990,000,000)	427,550,563,339
Segment liabilities	23,085,259,860	-	1,985,161,295	-	-	25,070,421,155
As of December 31, 2025	(19,739,510,327)	-	190,940	-	(1,301,318,696)	(21,040,638,083)
Segment assets	9,586,238,756	-	3,212,778,800	-	-	12,799,017,556
Segment liabilities	1,932,465,905	-	1,277,534,641	-	(1,301,318,696)	1,908,681,850

4. Financial Instruments

Based on Circular No. 75/2015/TT-BTC dated May 18, 2015, of the Ministry of Finance, pending the issuance of accounting standards on financial instruments and related guidance documents, the Company's General Management follows the guidance on not presenting and disclosing financial instruments according to Circular No. 210/2009/TT-BTC in the Company's financial statements.

5. Going Concern Information

The Group's consolidated financial statements have been prepared on a going concern basis. However, subsidiaries have announced temporary suspension of operations due to inefficiency. These conditions indicate the existence of material uncertainty that may cast significant doubt on the subsidiaries' ability to continue as going concerns.

Subsidiaries	Suspension of Operations
1. DGT - Vung Tau One Member Limited Company	Temporary suspension of operations from May 26, 2025, to May 25, 2027.
2. DGT - Nghe An One Member Limited Company	Temporary suspension of operations from May 10, 2026, to May 9, 2027.
3. DGT - Dong Thap One Member Limited Company	Temporary suspension of operations from April 29, 2025, to April 28, 2026.
4. DGT Investment One Member Limited Company	Temporary suspension of operations from May 23, 2026, to May 22, 2027.
5. DGT Construction Materials Business and Production Company Limited	Temporary suspension of operations from June 02, 2026, to July 01, 2027.

6. Comparative Figures

From January 1, 2026, the Company prospectively applies Circular No. 99/2025/TT-BTC. The comparative figures have also been reclassified to conform to the provisions of this Circular regarding the presentation of financial statements. The table below compares the figures as previously presented for the prior period with those reclassified as follows:

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Item		Amount Previously Presented under Circular No. 200/2014/TT-BTC	Amount Reclassified under Circular No. 99/2025/TT-BTC
Short-term investments held to maturity	213	-	316,490,000,000
Short-term loan receivables	135	316,490,000,000	-
Provision for doubtful short-term receivables	137	(70,883,536,704)	-
Provision for doubtful short-term receivables	136	-	(70,870,336,704)
Dividends payable	313	-	686,092,770
Other short-term payables	320	19,297,637,007	18,611,544,237
Undistributed post-tax profits	421	43,459,363,166	-
Undistributed post-tax profits	420	-	43,472,563,166

Dong Nai, October 28, 2026

Prepared by	Chief Accountant	Legal Representative
Luu Thi Hang	Bui Quang Toan	Nguyen Khoa