



CONSTREXIM No8

BỘ XÂY DỰNG

CONSTREXIM HOLDINGS

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY LẬP CONSTREXIM SỐ 8

(CONSTREXIM No8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY)

Trụ sở chính: Tầng 15 toà nhà Constrexim8 – Km8 - đường Nguyễn Trãi - C7 -Thanh Xuân , HN

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FINANCIAL REPORT

Third quater 2026

- 1. Balance sheet*
- 2. Report the results of productinon and business activities*
- 3. Cash flow statement*
- 4. Notes to financial statements*

BALANCE SHEET

Day 30 Month 09 Year 2026

ASSETS	Code	Interpret	ENDING BALANCE	OPENING
1	2	3	4	5
A. CURRENT ASSETS & SHORT-TERM INVESTMENTS (100=110+120+130+140+150)	100		131.849.802.446	80.825.623.098
I. CAPITAL IN CASH	110		15.773.377.427	5.600.031.187
1. Cash	111		9.573.377.427	5.600.031.187
2. Equivalent money	112		6.200.000.000	
II. SHORT-TERM INVETSMENTS	120			
3. Cash in transit	121			
3. Provision for the diminution in value if short-term	122			
3. Provision for the diminution in value if short-term	123			
3. Provision for the diminution in value if short-term	124			
3. Provision for the diminution in value if short-term	125			
3. Provision for the diminution in value if short-term	126			
3. Provision for the diminution in value if short-term				
III. ACCOUNTS RECEIVABLE	130		107.293.709.876	69.186.505.066
1. Accounts receivable - trade	131		23.655.416.811	32.207.854.838
2. Prepayment to suppliers	132			164.098.000
4. Intercompany receivable	133			
5. Receivable to progress of the project	134			
5. Other receivable	135		83.638.293.065	36.814.552.228
6. Provision for doubtful debts (*)	136			
6. Provision for doubtful debts (*)	137			
IV. INVENTORIES	140		7.582.471.519	5.345.328.471
1. Inventory	141		7.582.471.519	5.345.328.471
8. Provision for decline in inventory (*)	142			
8. Provision for decline in inventory (*)				
V. OTHER CURRENT ASSETS	150			
1. Short-term prepaid expenses	151			
2. VAT Tax subtracted	152			
5. Taxes and Receivable to state budget	153			
5. SHORT TERM OTHER ASSETS	160		1.200.243.624	693.758.374
5. Short term other assets	161			
5. Short term other assets	162		1.200.243.624	693.758.374
5. Short term other assets	163			
5. Short term other assets	164			
5. Short term other assets	165			

RESOURCES	Code	Interpret	ENDING BALANCE	OPENING
1	2	3	4	5
B. LONG-TERM ASSETS (200=220+240+250+260)	200		2.985.911.806	4.180.091.651
I. LONG-TERM RECEIVABLE	210			
1. Long-term accounts receivable - trade	211			
1. Long-term accounts receivable - trade	212			
2. Investment in equity of subsidiaries	213			
3. Long-term receivable from subsidiaries	214			
1. Long-term other receivable	215			
1. Provision for long-term doubtful debts (*)	216			
I. FIXED ASSETS	220		516.299.696	379.953.782
1. Tangible fixed assets	221		516.299.696	379.953.782
- Cost	222		3.237.954.318	2.999.406.675
- Accumulated depreciation (*)	223		(2.721.654.622)	(2.619.452.893)
2. Finance lease assets	224			
- Cost	224			
- Accumulated depreciation	226			
3. Intangible fixed assets	227			
- Cost	228			
- Accumulated depreciation (*)	229			
- ACCUMULATED DEPRECIATION (*)	230			
- Accumulated depreciation (*)	231			
- Accumulated depreciation (*)	232			
- Accumulated depreciation (*)	233			
- Accumulated depreciation (*)	234			
- Accumulated depreciation (*)	235			
- Accumulated depreciation (*)	236			
- Accumulated depreciation (*)	237			
- Accumulated depreciation (*)	238			
III. REAL ESTATE INVESTMENT	240			
- Cost	241			
- Accumulated depreciation (*)	242			
4. CONSTRUCTION IN PROGRESS	250			
4. Construction in progress	251			
4. Construction in progress	252			
II. LONG-TERM INVETSMENT	260			
1. Long-term securities	261			
2. Share in joint-venture	262			
3. Other long-term investment	263			
4. Provision for decline in long-term investment (*)	264			
4. Provision for decline in long-term investment (*)	265			
4. Provision for decline in long-term investment (*)	266			

RESOURCES	Code	Interpret	ENDING BALANCE	OPENING
1	2	3	4	5
IV. LONG-TERM DEPOSIT	270		2.469.612.110	3.800.137.869
1. Long-term prepaid expenses	271		2.469.612.110	2.800.137.869
2. Tài sản thuế thu nhập hoãn lại	272			
3. Long-term other assets	273			
3. Long-term other assets	274			1.000.000.000
TOTAL ASSETS (270=100+200)	280		134.835.714.252	85.005.714.749
A. LIABILITIES (300=310+320)	300		106.327.088.414	56.544.374.986
I. CURRENT LIABILITIES	310		104.130.819.268	53.903.160.767
3. Accounts payable-trade	311		3.442.364.163	6.131.424.244
4. Advances from customers	312		49.095.717.097	78.261.566
4. Advances from customers	313		562.276.605	
5. Taxes and payable to state budget	314		41.957.857	70.577.421
6. Payable to employees	315			
2. Current portion of long term debt	316		16.088.217.587	324.500.000
7. Intercompany payable	317			
9. Payable to progress of the project	318			
9. Payable to progress of the project	319			
8. Other payable	320		24.564.598.067	25.723.923.380
1. Short-term borrowings	321		10.192.308.517	21.450.568.647
8. Provision for payable short-term	322			
8. Provision for payable short-term	323		143.379.375	123.905.509
8. Provision for payable short-term	324			
8. Provision for payable short-term	325			
II. LONG-TERM LIABILITIES	330		2.196.269.146	2.641.214.219
1. Long-term accounts payable-trade	331			
2. Long-term intercompany payable	332			
2. Long-term intercompany payable	333			
3. Long-term other payable	334			
4. Long-term borrowings	335			
5. Income tax payable to defer	336			
6. Undistributed earnings	337		1.237.109.146	1.682.054.219
7. Provision for long-term payable	338		959.160.000	959.160.000
7. Provision for long-term payable	339			
7. Provision for long-term payable	340			
7. Provision for long-term payable	341			
7. Provision for long-term payable	342			
7. Provision for long-term payable	343			
7. Provision for long-term payable	344			
B. OWNER'S EQUITY (400=410+420)	400		28.508.625.838	28.461.339.763
I. CAPITAL SOURCES AND FUNDS	410		28.508.625.838	28.461.339.763
1. Owner's equity investment	411		26.721.570.000	26.721.570.000
1. Owner's equity investment	411a		26.721.570.000	26.721.570.000
1. Owner's equity investment	411b			

RESOURCES	Code	Interpret	ENDING BALANCE	OPENING
1	2	3	4	5
2. Thặng dư vốn cổ phần	412			
3. Other owner's equity	413			
4. Stock fund (*)	414			
5. Differences upon asset revaluation	415			
6. Foreign exchange differences	416			
6. Foreign exchange differences	417			
7. Business development funds	418		629.780.658	549.808.303
9. Other funds	419			
10. Bonus and welfare funds	420		1.157.275.180	1.189.961.460
10. Bonus and welfare funds	420a		808.499.539	618.730.354
10. Bonus and welfare funds	420b		348.775.641	571.231.106
TOTAL RESOURCES (430=300+400)	440		134.835.714.252	85.005.714.749

Prepared by
(Signature, full name)


Nguyễn Quang Huy

Chief Accountant
(Signature, full name)


Nguyễn Thị Thu Hoài

Day 30.. Month 09. Year 26

Director
(Signature, full name)



Vũ Duy Hậu

KẾT QUẢ HOẠT ĐỘNG SẢN XUẤT KINH DOANH

Quý III năm 2026

Items	Code	Interpret	This period		Accumulate from beginning of	
			Current year	Prior year	Current year	Prior year
1	2	3	4	5	6	7
1. Gross sales	01	VI.25	35.789.025.446	14.682.570.059	85.307.263.281	46.520.352.643
2. Less deductions (03=04+05+06+07)	03	VI.26				
3. Net income (10=01-03)	10	VI.27	35.789.025.446	14.682.570.059	85.307.263.281	46.520.352.643
4. Cost of goods sold	11	VI.28	34.843.823.730	13.932.160.842	82.592.827.438	44.144.093.408
5. Gross margin (20=10-11)	20		945.201.716	750.409.217	2.714.435.843	2.376.259.235
	21					
6. Income from financial activities	22	VI.29	39.043.876	1.959.853	43.207.801	4.229.478
7. Expenses from financial activities	23	VI.30				
- Expenses to borrow on interest	24					
8. Selling expenses	25					
9. General & administrataion expenses	26		793.072.209	657.927.724	2.321.674.092	2.094.019.082
10. Operating Income [30=20+(21-22)-(24+25)]	30		191.173.383	94.441.346	435.969.552	286.469.631
11. Extraordinary income	31					
12. Extraordinary expenses	32					
13. Extraordinary gains (40=31-32)	40					
14. Net profit before tax (50=30+40)	50		191.173.383	94.441.346	435.969.552	286.469.631
15. Expenses of profit tax	51	VI.31	38.234.677	18.888.000	87.193.911	57.293.656
16. Expenses of profit tax to defer	52	VI.32				
17. Net profit after taxes (60=50-51-52)	60		152.938.706	75.553.346	348.775.641	229.175.975
18. Capital gain in stock	70					
	71					

Day 30 Month 09 Year 26

Prepared by
(Signature, full name)


Nguyễn Quang Huy

Chief Accountant
(Signature, full name)


Nguyễn Thị Thu Hoài

Director
(Signature, full name)


Vũ Duy Hậu



CÔNG TY CỔ PHẦN ĐẦU TƯ & XÂY LẮP CONSTREXIM SỐ 8

Toà nhà Constrexim8, Km số8, Đường Nguyễn Trãi-C7, Thanh Xuân , Hà Nội

CASH FLOW STATEMENT

Quarter III năm 2026

Items	Code	Interpret	This period of prior year	This period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Gross sales and other revenues	01		24.257.582.203	57.082.048.044
2. Payments to providers of goods and services	02			20.051.100.714
3. Payments to employees	03		538.115.269	544.888.475
4. Interest expenses paid	04		266.354.856	396.699.112
5. Corporate income tax paid	05			17.052.367
6. Other receipts from operating activities	06		2.558.466.260	2.522.558.299
7. Other payments on operating activities	07		28.157.759.292	45.237.400.469
NET CASH FROM OPERATING ACTIVITIES	20		(2.146.180.954)	(6.642.534.794)
II. CASH FLOW FROM INVESTMENT ACTIVITIES				
1. Additions to fixed assets and other non-current assets	21			
2. Proceeds from disposal of fixed assets	22			
3. Loans given and purchases of debt instruments of other entities	23			
4. Recovery of loans given and disposals of debt instruments of other	24			
5. Payments for investment in other entities	25			32.700.000.000
6. Collections on investment in other entities	26			26.500.000.000
7. Receipts of interest, dividend	27		1.959.853	39.043.876
NET CASH FROM INVESTING ACTIVITIES	30			(6.160.956.124)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from equity issue and owner's equity	31			
2. Repayment for capital contributions, or for repurchase of issued shares	32			
3. Earnings from borrowings	33			
In which: - Receipts from borrowings under the common agreement	33			
- Receipts from ordinary bonds issued	33			
- Receipts from convertible bonds issued	33			
- Receipts from preferred shares issued and classified as	33			
- Receipts from transactions of Government Bond and	33			
4. Payments for principal of loans	34		(6.009.835.490)	(8.055.014.494)
In which: - Payments to settle debts (principal) under the common	34		6.009.835.490	8.055.014.494
- Payments to settle debts (principal) of ordinary bonds	34			
- Payments to settle debts (principal) under convertible bonds	34			
- Payments to settle debts (principal) of preferred shares	34			
- Payments for transactions of Government Bond and	34			
5. Payment for finance lease liabilities	35			
6. Payments of interest, dividends	36			
NET CASH FROM OPERATING ACTIVITIES	40		(6.009.835.490)	(8.055.014.494)
NET INCREASE IN CASH AND CASH EQUIVALENTS IN THE	50		(8.154.056.591)	(20.858.505.412)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE	60		9.957.983.713	30.431.882.839

Impacts of exchange rate fluctuations	61			
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	70		1.803.927.122	9.573.377.427

Record accountant


Nguyễn Quang Hùng

Chief Accountant


Nguyễn Thị Thu Hoài

Head of the company

Day 30 Month 09 Year 26

Vũ Duy Hậu

EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the Accounting Period from January 1, 2026, to September 30, 2026

(These notes are an integral part of the financial statements and must be read in conjunction with them.)

1. Business Activities Overview

Ownership Structure

Constrexim Investment and Construction Joint Stock Company No. 8, established via the equitization of a state-owned enterprise under Decision No. 2261/QĐ-BXD dated December 8, 2005, issued by the Minister of Construction. The company operates under Business Registration Certificate No. 0103010381, issued by the Hanoi Department of Planning and Investment on December 21, 2005, with the latest amendment on July 18, 2008.

According to Business Registration Certificate No. 0103010381 issued by the Hanoi Department of Planning and Investment, the company's charter capital is 26.721.570.000 VND .

Headquarters: Constrexim 8 Building - Nguyễn Trãi - C7 - Thanh Xuân - Hanoi.

Business Activities

According to Business Registration Certificate No. 0103010381 issued by the Hanoi Department of Planning and Investment, the company's business activities include:

Construction and installation of civil, industrial, transportation, irrigation works, infrastructure engineering projects, electrical lines and transformer stations, mechanical and refrigeration systems, as well as interior and exterior decoration of buildings; real estate investment, brokerage services, leasing, and consulting; construction consulting and inspection of construction projects (excluding design services); production and trading of construction materials, cargo transportation, and passenger transport services; trading and import/export of materials, machinery, technological lines, and goods; investment trust activities domestically and internationally; management, operation, and business services for high-rise residential and office buildings; real estate business; production and trade of concrete structures; infrastructure and technical facility development in urban areas, industrial parks, export processing zones, high-tech parks, and new economic zones; leasing of offices and residential properties; afforestation and mineral exploitation (excluding minerals prohibited by the State).

2. ACCOUNTING POLICIES AND PRACTICES APPLIED AT THE COMPANY

Fiscal Year and Currency Used in Accounting

The company's fiscal year begins on January 1 and ends on December 31 annually.
The currency used for accounting records is the Vietnamese Dong (VND).

Accounting Standards and Policies Applied

Accounting Policies Applied

The company applies the Corporate Accounting Policies issued under Decision No. 15/2006/QĐ-BTC dated March 20, 2006, by the Minister of Finance and Circular No. 99/2025/TT-BTC dated October 27, 2026, by the Ministry of Finance.

Declaration of Compliance with Accounting Standards and Policies

The company has adopted Vietnamese Accounting Standards and guidance documents issued by the government. Financial statements are prepared and presented in full compliance with the requirements of each standard, guiding circular, and the currently applied accounting policies.

Form of Accounting Applied

The company employs computerized accounting systems.

Principles for Recognizing Cash and Cash Equivalents

Economic transactions conducted in foreign currencies are converted into Vietnamese Dong (VND) at the actual exchange rate on the transaction date. At the end of the fiscal year, monetary items denominated in foreign currencies are converted using the interbank average exchange rate announced by the State Bank of Vietnam on the last day of the accounting period.

Exchange rate differences arising during the period and those resulting from the revaluation of balances of monetary items at year-end are handled in accordance with Circular No. 201/2009/TT-BTC dated October 15, 2009, which provides guidelines for managing exchange rate differences in enterprises.

Short-term investments with a maturity of no more than three months that can be readily converted into cash with minimal risk of value fluctuation are classified as cash equivalents as of the reporting date.

Inventory Recognition Principles

Inventory is recorded at cost. If the net realizable value is lower than the cost, it must be recorded at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventory to its current location and condition.

Inventory is accounted for using the periodic inventory system.

Inventory is accounted for using the periodic inventory system.

Provisions for inventory write-downs are made at year-end and represent the difference between the cost of inventory and its net realizable value.

Recognition and Depreciation of Fixed Assets

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

Finance leased fixed assets are recognized at cost, which is the fair value or the present value of the minimum lease payments (excluding VAT) and any directly related initial costs associated with the finance lease. During usage, finance leased fixed assets are recorded at cost, accumulated depreciation, and remaining value.

Depreciation is calculated using the straight-line method. The Company determines the depreciation period based on the remaining useful life of the asset, estimated as follows:

- Buildings and structures	25 years
- Machinery and equipment	06 - 08 years
- Transportation vehicles	06 - 08 years
- Office equipment	03 years

Recognition of Financial Investments

Investments in subsidiaries and associates are accounted for using the cost method. The net profit distributed by subsidiaries and associates, which is earned after the date of investment, is recognized in the Income Statement. Other distributions (aside from net profit) are considered as recoveries of the investment and are recorded as a reduction of the investment's original cost.

Investments in joint ventures are accounted for using the cost method. The joint venture contribution is not adjusted for changes in the Company's share of the net assets of the joint venture. The Company's Income Statement reflects income from the distribution of the accumulated net profit of the joint venture, which is earned after the investment has been made.

The Company applies the same accounting principles as for ordinary business operations to joint venture activities under joint control and co-owned assets. Specifically:

- The Company separately tracks income and expenses related to joint venture operations and allocates them to the joint venture parties according to the joint venture agreement;
- The Company separately tracks its joint venture capital contribution, its share in co-owned assets, and any joint or separate liabilities arising from joint venture activities.

Investment securities at the reporting date are classified as follows:

- Securities with a redemption or maturity period not exceeding 3 months from the purchase date are considered "cash equivalents";
- Securities with a redemption period of less than 1 year or within 1 operating cycle are classified as short-term assets;
- Securities with a redemption period longer than 1 year or beyond 1 operating cycle are classified as long-term assets;

Provision for Investment Write-Down is made at year-end and represents the difference between the book value of investments recorded in the general ledger and their market value at the time the provision is made.

Recognition and Capitalization of Borrowing Costs

Borrowing costs are recognized as an expense in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, which are capitalized into the value of the asset (capitalized). This is in accordance with the requirements outlined in the Vietnam Accounting Standard No. 16 "Borrowing Costs."

Borrowing costs directly related to the acquisition, construction, or production of qualifying assets are capitalized and included in the value of the asset. These costs include interest on loans, amortization of discounts or premiums on bond issuance, and any other costs incurred in relation to the loan processing.

Recognition and Allocation of Prepaid Expenses

Prepaid expenses that relate to the current fiscal year's production and business activities are recognized as short-term prepaid expenses and are expensed in the current fiscal year.

The following expenses, incurred during the fiscal year but recorded as long-term prepaid expenses, are allocated over multiple years into the business results:

- Formation costs;
- Pre-operation costs / production preparation costs (including training expenses);
- Relocation costs, restructuring costs;
- Large start-up or trial production costs;
- High-value tools and equipment issued for use;
- Foreign exchange losses incurred during the basic construction investment phase;
- Major repairs to fixed assets that are unusually large.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each accounting period are based on the nature and extent of each type of expense, selecting an appropriate allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

Recognition of Accrued Expenses

Accrued expenses are costs that have not yet been incurred but are recognized in advance as production and business expenses in the period. This is done to ensure that the actual costs do not cause a sudden increase in production and business expenses, in accordance with the matching principle between revenue and expenses. When these expenses are incurred, if there is any difference between the actual amount and the amount that was accrued, the accountant will make the necessary adjustments by either adding or reducing the expense to reflect the difference.

Recognition and Method of Accounting for Provisions

The recognized value of a provision is the most reasonable estimated amount of money that will be required to settle the current liability at the end of the fiscal year or at the end of the interim fiscal year.

Only expenses related to the initially established provision can be offset by the corresponding provision.

The difference between the provision recognized in the previous fiscal year, which has not been fully used, and the provision recognized in the current reporting period is reversed and recorded as a reduction in production and business expenses for the period. However, any excess difference in the provision for construction warranty provisions is reversed into other income for the period.

Recognition of Owner's Equity

Owner's equity is recognized based on the actual capital contributed by the owners.

Share premium is recognized as the difference between the actual issuance price and the par value of shares when shares are first issued, issued as additional shares, or reissued from treasury shares.

Other capital contributions by owners are recognized at the remaining value of assets received by the company as gifts from other organizations or individuals, after deducting any taxes payable (if any) related to the gifted assets, and do not include reinvested business earnings from operations.

Treasury shares are shares issued by the company and later repurchased. Treasury shares are recognized at their actual value and are presented in the Balance Sheet as a reduction in equity.

Dividends payable to shareholders are recognized as a liability in the company's Balance Sheet once the dividend declaration is made by the Board of Directors.

Undistributed after-tax profit represents the profit from the company's operations after deducting adjustments for retrospective changes in accounting policies and adjustments for prior period material errors.

Recognition of Revenue

Revenue from Construction Contracts

Revenue from construction contracts is recognized using the percentage of completion method, with the results of the contract being reliably determined and confirmed by the customer. The results of the contract are considered reliably estimated when the following four conditions outlined in Accounting Standard No. 15 "Construction Contracts" are met.

Revenue from Sales of Goods

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

- The majority of risks and rewards related to ownership of the product or goods have been transferred to the buyer.;
- The company no longer retains control over the goods as if it were the owner or has no power to control the goods;
- The revenue can be reliably measured;
- The company has received or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be reliably determined.

Revenue from Service Contracts

Revenue from service contracts is recognized when the results of the transaction can be reliably determined. In cases where the service provision spans multiple periods, revenue is recognized in the period based on the work completed as of the balance sheet date. The results of the service provision transaction are considered determined when the following conditions are met:

- The revenue can be reliably measured;
 - There is a likelihood of receiving economic benefits from the service transaction;
 - The portion of work completed as of the balance sheet date can be determined;
 - The costs incurred for the transaction and the costs to complete the service provision can be determined
- The portion of work completed in providing the service is determined using the method of assessing the work completed.

Financial Revenue

Revenue arising from interest, royalties, dividends, profit distributions, and other financial income is recognized when both of the following conditions are met:

- There is a likelihood of receiving economic benefits from the transaction;
- The revenue can be reliably measured.

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

Recognition of Financial Costs

Financial costs recognized include:

- Expenses or losses related to financial investment activities;
- Borrowing costs and interest expenses;
- Exchange rate losses from foreign currency transactions;
- Provisions for the impairment of investment securities.

These costs are recognized in their total amounts for the period and are not offset against financial revenue.

Recognition of Current and Deferred Corporate Income Tax Expenses

Corporate income tax reflects the total value of current taxes payable and deferred taxes.

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

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

The determination of the company's income tax is based on the current tax regulations. However, these regulations may change over time, and the final determination of corporate income tax depends on the results of audits conducted by the competent tax authorities.

(These explanatory notes form an integral component of the financial statements and must be read in conjunction with them)

I. Supplemental Disclosures for Items Presented in the Statement of Financial Position

Unit of measurement: VNĐ

Money

	30-09-26	01-01-26
Cash	377,533,677	89 560 773
Bank deposits	9,195,843,750	5 510 470 414
Cash equivalents		
Total	9,573,377,427	5,600,031,187

Other short-term receivables

	30-09-26	01-01-26
Other receivables	23,655,416,811	31,207,854,838
Other payables with outstanding debt	-	
Total	23,655,416,811	31,207,854,838

Inventory

	30-09-26	01-01-26
Goods in transit		
Raw materials, supplies		
Tools, equipment		
Work in progress	7,582,471,519	5,345,328,471
Finished goods		
Goods		
Goods sent for sale		
Tax-protected inventory	-	-
Real estate inventory		
Total cost of inventory	7,582,471,519	5,345,328,471

Increase, decrease in tangible fixed assets

ORIGINAL COST	Buildings and structures	Machinery and equipment	Transportation vehicles	Management tools; other equipmen	Total
On 01/01/2025	1,418,827,242	466,853,545	1,113,725,888		2,999,406,675
-Other increases		238,547,643			238,547,643
-ransfer to investment property		-	-	-	-
-Disposal				-	-
-Other decreases					-
On 31/12/2025	1,418,827,242	705,401,188	1,113,725,888	-	3,237,954,318
Accumulated depreciat	1,038,873,462	466,853,545	1,113,725,888		2,619,452,895

-Depreciation for the period	42,564,816	59,636,910		102,201,726
-Transfer to investment	-			-
-Disposal	-			
-Other decreases				
Remaining value	1,081,438,278	526,490,455	1,113,725,888	-
On 01.01.2025	1,038,873,462	466,853,545	1,113,725,888	
On 31.03.2025	337,388,964	178,910,733	-	516,299,697

Other long-term investments	30-09-26	01-01-26
Investment in associates		
Other long-term investments (*)	1,000,000,000	1,000,000,000
Total	1,000,000,000	1,000,000,000

Long-term prepaid expenses	30-09-26	01-01-26
Prepaid expenses for operating leases	2,469,612,103	2,800,137,869
Business goodwill (Brand)		
Other long-term prepaid expenses		
Total	2,469,612,103	2,800,137,871

Short-term loans and financial lease liabilities	30-09-26	01-01-26
Short-term bank loans	3,338,028,517	14,596,288,647
Short-term loans from other entities	6,854,280,000	6 854 280 000
Long-term loans		
Total	10,192,308,517	21,450,568,647

Taxes and amounts payable to the State	30-09-26	01-01-26
Value-added tax (VAT)		
Special consumption tax		
Import and export duties		
Corporate income tax		
Personal income tax	6,478,380	2 656 796
Fees, charges, and other amounts payable		
Fees and amounts payable		
Total	6,478,380	2,656,796

Other short-term payables	30-09-26	01-01-26
Trade union funds	190,447,663	

Social insurance		
Payables related to privatization		
Advance payments with credit balance		
Other payables with credit balance (Account 138		
Unearned revenue		
Short-term deposits and pledges received		
Payable for house purchase deposit		
Other short-term payables	24,374,150,404	25,723,923,380
Other receivables		
Total	24,564,598,067	25,723,923,380

Previous year	Owner's investment capital	Share capital surplus	Other owners' equity	Development investment fund ; Financial reserve fund	Retained earnings	Total
On 01/01/2024	26,721,570,000	-	-	476,493,293	990,681,782	28,188,745,075
- Increase in capital this period						-
- Profit from the previous year						-
- Other increases						-
- Dividend distribution						-
Increase in capital from profits						
- Profit distribution from investment cooperation						-
- Other decreases						
On 31.12.2025	26,721,570,000	-	-	476,493,293	1,263,276,470	28,461,339,763
Increase in capital this period						
- Profit for the current period						
- Profit distribution					47 286 075	47,286,075
- Capital reduction during the period						
- Fund distribution						-
- Dividend distribution						-
- Other increases or decreases						-
On 31.03.2026	26,721,570,000	-	-	476,493,293	1,310,562,545	28,508,625,838

b. Details of owner's investment capital

	Contributed capital 30-09-26 %	Contributed capital 01-01-26
State-contributed capital	0	0
Capital contributed by other shareholders	26,721,570,000 100	26,721,570,000 100
Total	26,721,570,000	26,721,570,000

c. Capital transactions with owners and distribution of dividends, profit sharing

Owner's investment capital	30-09-26	01-01-26
Beginning balance of contributed capital	26,721,570,000	26,721,570,000
Increase in contributed capital during the period	-	

Decrease in contributed capital during the period

Ending balance of contributed capital	26,721,570,000	26,721,570,000
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d. Shares

Number of shares registered for issuance

Number of shares sold to the public	30-09-26	01-01-26
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- <i>Common shares</i>	2,672,157	2,672,157
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- <i>Preferred shares</i>	2,672,157	2,672,157
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Number of shares repurchased

- <i>Common shares</i>	-	-
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- <i>Preferred shares</i>	-	-
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Number of outstanding shares

- <i>Common shares</i>	-	-
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- <i>Preferred shares</i>	2,672,157	2,672,157
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* Par value of outstanding shares	2,672,157	2,672,157
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d. Enterprise funds

Development investment fund	30-09-26	01-01-26
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Financial reserve fund	205 467 281	95 976 306
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Other equity funds	424 313 377	380 516 987
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Total	629,780,658	476,493,293
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Additional Information for Items Presented in the Income Statement

	Current period	Previous year
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Revenue from sales and services

Including:

- Revenue from sales of goods and finished products	34,585,399,619	13,690,421,441
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- Revenue from providing services	1,203,625,827	992,148,618
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Total	35,789,025,446	14,682,570,059
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- Revenue from sales of goods and finished	34,585,399,619	13,690,421,441
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- Revenue from providing services	1,203,625,827	992,148,618
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Total	35,789,025,446	14,682,570,059
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Cost of goods sold (COGS)

Cost of construction contracts	34,092,211,750	13,394,708,338
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Cost of construction contracts

Cost of services provided	751,611,980	537,452,504
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Total	34,843,823,730	13,932,160,842
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Other financial operating revenue	Current period	Previous year
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Interest from deposits, loans	39,043,876	1,959,853
Dividends and profits distributed		
Total	39,043,876	1,959,853

Financial operating expenses

Current period Previous year

Loan interest

Other financial expenses

Total

Current corporate income tax expense

Current period Previous year

Corporate income tax expense
based on taxable income for the

38,234,677 18,888,000

Adjustment of prior years'
corporate tax expenses to the

Total

38,234,677 18,888,000

Total pre-tax accounting profit (1)

Adjust accounting profit to
determine taxable profit

191,173,383

Increase adjustments (Other expenses) (2)

Decrease adjustment: Other income

Total taxable income (4) = (1) +

-

(2) - (3)

Tax rate (5)

20%

Corporate income

tax expense based

on current taxable

income (6) = (4) x

38,234,677

After-tax profit

152,938,706

The company's tax settlement will be subject to inspection by the tax authorities. Due to the application of tax laws and regulations to various types of transactions, which may be interpreted in different ways, the taxes presented in the financial statements may be adjusted based on the tax authorities' decisions.

OTHER INFORMATION

Comparative information

The comparative figures are the amounts on the Balance Sheet of the financial statements for the fiscal year ending on December 31, 2025. Some items have been reclassified for comparison in accordance with Circular 99/2025/TT-BTC dated October 27, 2025, which provides guidance on the amendments and supplements to the corporate accounting system. The Income Statement and Cash Flow Statement do not include comparative figures.

Hà nội, June 30, 2026

Prepared by

Chief Accountant

CEO (Chief Executive Officer)


Nguyễn Quang Huy


KẾ TOÁN TRƯỞNG
Nguyễn Thị Thu Hoài




TỔNG GIÁM ĐỐC
Vũ Duy Hậu