

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Ủy ban Chứng khoán Nhà nước/ Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch
Chứng khoán Hà Nội/ Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh

To: State Securities Commission of Vietnam/ Vietnam Exchange/ Hanoi Stock Exchange/
Hochiminh Stock Exchange

- Tên tổ chức/Name of organization: Công ty Cổ phần Xây Dựng Coteccons/ Coteccons Construction Joint Stock Company
 - Mã chứng khoán/ Stock code: CTD
 - Địa chỉ/Address: 236/6 Điện Biên Phủ, P. Gia Định, TP. HCM/ 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City
 - Điện thoại liên hệ/ Tel.: (84) (28) 35142255 Fax: (84) (28) 35142277
 - E-mail: bodsecretary@coteccons.vn
- Nội dung thông tin công bố/ Contents of disclosure:
 - Báo cáo tài chính riêng Quý 1/2027 và Giải trình chênh lệch trong thuyết minh/ Separate financial statements for Quarter 1/2027 and Explanation of variances in the notes
 - Báo cáo tài chính hợp nhất Quý 1/2027 và Giải trình chênh lệch trong thuyết minh/ Consolidated financial statements for Quarter 1/2027 and Explanation of variances in the notes
- Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 tại đường dẫn: <https://coteccons.vn/investor-relations-vn/> This information was published on the company's website on 30 October 2026, as in the link <https://www.coteccons.vn/en/investor-relations/>.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/
Attached documents:
- Như mục 2/ As item 2.

Đại diện tổ chức

Organization representative

Người ủy quyền công bố thông tin

Person authorized to disclosure information



ĐINH THỊ HỒNG THẨM

Coteccons Construction Joint Stock Company

Consolidated financial statements

30 September 2026 (First quarter of 2027)



Coteccons Construction Joint Stock Company

CONTENTS

	<i>Pages</i>
Consolidated statement of financial position	1-4
Consolidated income statement	5-6
Consolidated cash flow statement	7-8
Notes to the consolidated financial statements	9-58

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

ASSETS	Code	Notes	30/09/2026	30/06/2026 (represented)
A. CURRENT ASSETS	100		39,096,122,624,503	36,811,475,870,384
I. Cash and cash equivalents	110	5	817,856,401,549	3,935,704,578,157
1. Cash	111		767,424,911,652	1,171,033,047,427
2. Cash equivalents	112		50,431,489,897	2,764,671,530,730
II. Current investments	120	6	8,809,746,268,214	4,265,221,606,694
1. Short-term held-to-maturity investments	123		8,839,186,315,143	4,294,661,653,623
2. Provision for diminution in value of held-to-maturity investments	124		(29,440,046,929)	(29,440,046,929)
III. Current receivables	130		18,039,758,185,782	16,143,260,922,098
1. Short-term trade receivables	131	7.1	16,041,296,867,342	15,326,252,232,452
2. Short-term advances to suppliers	132	7.2	3,112,526,229,001	2,044,203,879,651
3. Other short-term receivables	135	8	214,554,655,593	117,406,146,799
4. Provision for short-term doubtful receivables	136	7.1, 7.2, 7.3	(1,328,619,566,154)	(1,344,601,336,804)
IV. Inventories	140	9	9,168,698,684,306	10,042,454,088,893
1. Inventories	141		9,206,139,700,883	10,079,923,656,913
2. Provision for diminution in value of inventories	142		(37,441,016,577)	(37,469,568,020)
V. Other current assets	160		2,260,063,084,652	2,424,834,674,542
1. Short-term deferred expenses	161	10	42,979,499,338	8,681,485,060
2. Deductible value-added tax	162	19	2,215,231,733,043	2,415,280,720,681
3. Tax and other receivables from the State	163	19	451,852,271	372,468,801
4. Other current assets	165		1,400,000,000	500,000,000

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

ASSETS	Code	Notes	30/09/2026	30/06/2026 (represented)
B. NON-CURRENT ASSETS	200		1,930,128,646,454	2,020,968,718,783
<i>I. Non-current receivables</i>	210		1,126,529,687	740,301,305
1. Long-term advance to suppliers	212	7.2	8,992,991,435	8,992,991,435
2. Other long-term receivables	215	8	1,126,529,687	740,301,305
3. Provision for long-term doubtful receivables	216	7.2	(8,992,991,435)	(8,992,991,435)
<i>II. Fixed assets</i>	220		513,233,611,695	540,233,413,693
1. Tangible fixed assets	221	12	399,637,431,720	424,703,543,056
Cost	222		1,400,045,956,529	1,414,657,206,278
Accumulated depreciation	223		(1,000,408,524,809)	(989,953,663,222)
2. Finance leases	224	13	4,941,939,046	4,733,970,234
Cost	225		7,801,278,477	7,263,332,921
Accumulated amortisation/ depreciation	226		(2,859,339,431)	(2,529,362,687)
3. Intangible fixed assets	227	14	108,654,240,929	110,795,900,403
Cost	228		174,893,587,294	174,304,810,568
Accumulated amortisation	229		(66,239,346,365)	(63,508,910,165)
<i>III. Investment properties</i>	240	15	218,850,442,980	257,342,515,809
1. Cost	241		265,853,002,558	300,716,584,376
2. Accumulated depreciation/amortisation	242		(47,002,559,578)	(43,374,068,567)
<i>IV. Non-current assets in progress</i>	250	16	100,132,471,678	83,780,422,489
1. Construction in progress	252		100,132,471,678	83,780,422,489
<i>V. Non-current investments</i>	260	17	312,351,947,790	321,612,191,855
1. Investments in jointly controlled entities and associates	262	17.1	2,425,894,276	2,426,660,204
2. Investment in other entities	263	17.2	308,405,477,459	317,680,517,459
3. Long-term held-to-maturity investments	265	6	1,520,576,055	1,505,014,192
<i>VII. Other non-current assets</i>	270		784,433,642,624	817,259,873,632
1. Long-term deferred expenses	271	10	506,857,997,160	548,395,717,275
2. Deferred tax assets	272		137,654,928,086	131,061,286,999
3. Goodwill	279	11	139,920,717,378	137,802,869,358
TOTAL ASSETS (280 = 100 + 200)	280		41,026,251,270,957	38,832,444,589,167

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

RESOURCES	Code	Notes	30/09/2026	30/06/2026
C. LIABILITIES	300		31,051,835,221,912	29,180,062,756,169
<i>I. Current liabilities</i>	310		29,462,212,796,487	27,610,723,478,538
1. Short-term trade payables	311	18.1	7,472,583,119,214	9,010,385,742,686
2. Short-term advances from customers	312	18.2	9,556,556,606,982	9,029,160,846,720
3. Dividends and profits payables	313		678,192,875	678,192,875
4. Short-term statutory obligations	314	19	269,580,878,226	194,507,551,572
5. Payables to employees	315		2,062,910,273	3,510,074,262
6. Short-term accrued expenses	316	21	4,445,289,196,656	3,556,672,293,618
7. Short-term deferred revenues	319	22	48,320,024,933	3,213,959,896
8. Other short-term payables	320	23	550,299,638,727	832,285,575,618
9. Short-term loan and finance lease obligations	321	24	6,436,399,337,363	4,401,304,582,531
10. Short-term provisions	322	25	609,238,586,302	507,266,823,020
11. Bonus and welfare fund	323	26	71,204,304,936	71,737,835,740
<i>II. Non-current liabilities</i>	330		1,589,622,425,425	1,569,339,277,631
3. Other long-term liabilities	338		231,000,000	231,000,000
4. Long-term loans and finance lease obligations	339	24	1,562,214,417,331	1,541,672,975,376
5. Deferred tax liabilities	342		24,314,885,461	24,605,870,538
6. Long-term provisions	343		2,862,122,633	2,829,431,717

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

RESOURCES	Code	Notes	30/09/2026	30/06/2026
D. OWNERS' EQUITY	400	27.1	9,974,416,049,045	9,652,381,832,998
1. Owner's contributed capital	411		1,140,264,670,000	1,140,264,670,000
- Ordinary shares with voting rights	411a		1,140,264,670,000	1,140,264,670,000
- Preference shares	411b			
2. Share premium	412		2,714,397,074,105	2,714,397,074,105
3. Convertible bond - options	413		-	-
4. Treasury shares	415		(264,867,149,803)	(264,867,149,803)
6. Asset revaluation reserve	416			
7. Foreign exchange differences reserve	417		7,154,680,906	5,692,521,830
8. Investment and development fund	418		4,315,236,640,873	4,315,236,640,873
9. Other funds belonging to owners' equity	419		-	-
10. [Undistributed earnings/ Accumulated losses]	420		2,046,514,968,454	1,741,063,791,209
- Undistributed earnings/Accumulated losses by the end of prior period	420a		1,741,063,791,209	952,710,159,404
- Undistributed earnings/Losses of current period	420b		305,451,177,245	788,353,631,805
11. Non-controlling interests	429		15,715,164,510	594,284,784
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		41,026,251,270,957	38,832,444,589,167



Le Nguyen Thuc Trinh
Preparer



Tran Thi Thanh Van
Chief Accountant



Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam
29 October 2026

CONSOLIDATED INCOME STATEMENT

For the three-month period ended 30 September 2026

Currency: VND

ITEMS	Code	Notes	Three-month period ended	
			30/9/2026	30/9/2025 (represented)
1. Revenue from sale of goods and rendering of services	01	28.1	11,268,548,862,876	7,452,151,597,205
2. Revenue deductions	02		-	(375,567,338)
3. Net revenue from sale of goods and rendering of services	10	28.1	11,268,548,862,876	7,451,776,029,867
4. Cost of goods sold and services rendered	11	29	(10,706,860,581,600)	(7,106,320,191,552)
5. Gross profit/(loss) from sale of goods and rendering of services	20		561,688,281,276	345,455,838,315
6. Gains/(losses) from the sale and disposal of investment properties	21		1,860,841,309	-
7. Finance income	22	28.2	183,757,722,609	77,336,515,317
8. Finance expenses	23	30	(159,591,876,190)	(49,542,148,499)
- In which: Interest expenses	24		(157,944,598,868)	(44,547,669,208)
9. Selling expenses	25	31	(30,410,084,757)	(25,076,359,936)
10. General and administrative expenses	26		(174,973,604,818)	(155,802,642,200)
11. Shares of profit/(loss) of associates, joint ventures	27		(765,928)	(2,829,096)
12. Operating profit/(loss)	30		382,330,513,501	192,368,373,901
13. Other income	31	32	2,376,050,342	192,854,539,040
14. Other expenses	32	32	(215,043,001)	(8,383,531,456)
15. Other profit/(loss)	40		2,161,007,341	184,471,007,584
16. Accounting profit/(loss) before tax	50		384,491,520,842	376,839,381,485
17. Current corporate income tax expense	51	33.1	(85,931,668,121)	(68,520,244,618)

CONSOLIDATED INCOME STATEMENT

For the three-month period ended 30 September 2026

Currency: VND

ITEMS	Code	Notes	Three-month period ended	
			30/9/2026	30/9/2025 (represented)
18. Deferred tax (income)/expense	52	33.3	6,880,235,386	(13,500,932,025)
19. Net profit/(loss) after corporate income tax	60		305,440,088,107	294,818,204,842
20. Net profit/(loss) after tax attributable to shareholders of the parent	61		305,451,177,245	294,807,535,018
21. Net profit/ (loss) after tax attributable to non-controlling interests	62		(11,089,138)	10,669,824
22. Basic earnings/(loss) per share	70	27.4	2,732	2,636

Le Nguyen Thuc Trinh
Preparer

Tran Thi Thanh Van
Chief Accountant



Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam
29 October 2026

CONSOLIDATED CASH FLOW STATEMENT
For the three-month period ended 30 September 2026

Currency: VND

ITEMS	Code	Notes	Three-month period ended	
			30/9/2026	30/9/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit/(loss) before tax	01		384,491,520,842	376,839,381,485
2. Adjustments for:				
- Depreciation and amortisation	02	12, 13, 14, 15	33,610,294,624	27,820,758,199
- Provisions/(reversal of provisions)	03		99,052,318,516	(26,702,132,872)
- Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denominated in foreign currency	04		954,401,410	(305,914,892)
- (Profits)/losses from investing and financing activities	05		(166,962,702,203)	(67,626,505,751)
- Borrowing costs	06		157,944,598,868	44,548,526,469
3. Operating profit/(loss) before changes in working capital	08		509,090,432,057	354,574,112,638
- Increase, decrease in receivables	09		(1,686,170,427,405)	(449,953,255,702)
- Increase, decrease in inventories	10		873,783,956,030	(913,031,685,240)
- Increase, decrease in payables (other than interest, corporate income tax)	11		(197,643,361,629)	207,314,576,003
- Increase, decrease in deferred expenses	12		702,023,819	(20,024,226,172)
- Increase, decrease in held-for-trading securities	13		-	69,121,522,554
- Borrowing costs paid	14		(185,031,957,471)	(42,308,948,021)
- Corporate income tax paid	15	19	(89,246,370,600)	(43,734,292,253)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows for operating activities	17		(10,557,000)	(17,466,667)
Net cash flows from operating activities	20		(774,526,262,199)	(838,059,662,860)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase, construction of fixed assets and other long-term assets	21		(32,367,782,546)	(54,576,117,612)
2. Proceeds from disposals of fixed assets and other long-term assets	22		154,392,000	12,800,040,593
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(7,254,309,363,476)	(2,279,650,035,457)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		2,753,244,942,258	853,141,305,000

CONSOLIDATED CASH FLOW STATEMENT

For the three-month period ended 30 September 2026

Currency:

ITEMS	Code	Notes	Three-month period ended	
			30/9/2026	30/9/2025
II. CASH FLOWS FROM INVESTING ACTIVITIES (continued)				
5. Proceeds from sale of investments in other entities, (net of cash held by entity being disposed)	26		-	325,495,574,587
6. Interest and dividends received	27		136,245,518,448	62,124,115,646
Net cash flows from investing activities	30		(4,397,032,293,316)	(1,080,665,117,243)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Capital contribution and issuance of shares	31		-	-
2. Capital redemption	32		-	-
3. Drawdown of borrowings	33		6,992,121,440,493	2,525,314,531,522
4. Repayment of borrowings	34		(4,938,033,423,184)	(1,711,331,145,061)
5. Payment of principal of finance lease liabilities	35		424,444,445	-
6. Dividends paid/Profit distributed to owners	36		-	-
Net cash flows from financing activities	40		2,054,512,461,754	813,983,386,461
Net cash flows for the period	50		(3,117,046,093,761)	(1,104,741,393,642)
Cash [and cash equivalents] at the beginning of the period	60		3,935,704,578,157	2,712,312,888,753
Effect of exchange rate changes	61		(802,082,847)	162,539,175
Cash and cash equivalents at the end of the period	70	5	817,856,401,549	1,607,734,034,286

Le Nguyen Thuc Trinh
Preparer

Tran Thi Thanh Van
Chief Accountant



Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam
29 October 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
as at 30 September 2026 and for the three-month period ended

1. CORPORATE INFORMATION

Coteccons Construction Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Business Registration Certificate ("BRC") No. 4103002611 issued by the Department of Planning and Investment ("DPI") of Ho Chi Minh City on 24 August 2004, which was replaced by Enterprise Registration Certificate ("ERC") No.0303443233 on 23 August 2010 and the subsequent amended BRCs and ERCs.

The Company listed on the Ho Chi Minh Stock Exchange with trading code "CTD" in accordance with Decision No. 155/QD-SGDHCM has been issued by the Ho Chi Minh Stock Exchange on 9 December 2009.

The current principal activities of the Company and its subsidiaries ("the Group") are to provide designing and construction services, equipment installation, interior decoration, office leasing, trading of real estate and building materials.

The Company's registered head office is located at No. 236/6, Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam.

The number of the Group's employees as at 30 September 2026 was 4,251 (30 June 2026: 4,080).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

1. CORPORATE INFORMATION (continued)

Corporate structure

As at 30 September 2026, the Company has 22 subsidiaries, and 1 branch in Taiwan in which:

No	Company/Branch name ("Abbreviated")	Voting right (%)	Ownership (%)	Registered office	Principal activities
1	Unicons Investment Construction Company Limited ("Unicons")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing construction services and equipment installation services
2	Covestcons Company Limited ("Covestcons")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing commission services and trading of real estates
3	CTD FutureImpact Joint Stock Company ("FutureImpact")	100.00	99.54	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing repair, install, lease and sell machinery, equipment and spare parts
4	Solaresco-1 Company Limited ("Solaresco-1")	100.00	99.54	No.47 Le Van Thinh Street, Binh Trung Ward, Ho Chi Minh City, Vietnam	Leasing solar water heaters and energy saving equipment
5	Coteccons Nest Company Limited ("CTD Nest")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing commission services and trading of real estates
6	CTD Materials Company Limited ("CTD Materials")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing materials and equipment used in construction and installation works
7	New Playground Company Limited ("SCM")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing activities of amusement parks and theme parks
8	Coteccons Construction Inc. ("CTD INC")	100.00	100.00	No. 8 The Green Street, Dover City, Kent District, Delaware State, United States	Providing construction services
9	Sinh Nam Facade Company Limited (Vietnam) ("Sinh Nam")	100.00	100.00	No. 16 Huu Nghi Avenue, Vietnam - Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City, Vietnam	Providing design, construction and installation services for aluminum, glass and metal products

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

No	Company/Branch name ("Abbreviated")	Voting right (%)	Ownership (%)	Registered office	Principal activities
10	Sinh Nam Metal Company Limited (Myanmar) ("Sinh Nam Myanmar")	100.00	100.00	Upper Pansodan Road, 301 Room, MI Building, Kandawgyi Yeikmon Housing, Mingalar Taung Nyunt Township, Yangon Myanmar 11221	Providing design, construction and installation services for aluminum, glass and metal products
11	UG M&E (Vietnam) Limited ("UGVN")	100.00	100.00	No. 13, Street 38, Dong Nam Company Housing Area, Hiep Binh Phuoc Ward, Thu Duc City, Ho Chi Minh City, Vietnam	Providing civil and industrial construction services; construction project management consulting services; design and installation services for mechanical and electrical works of construction works and other construction systems
12	Coteccons Construction LLC ("CTD Saudi")	100.00	100.00	Ground Floor, Levels 1 & 2, Building S4, Roshn Business Front, Airport Road, Riyadh, Kingdom of Saudi Arabia	Providing construction of residential buildings
13	Coteccons Construction KZ Ltd ("CTD KZ")	100.00	100.00	55/17 Mangilik El Ave., C3,2., Z05T3D8, Astana, Republic of Kazakhstan	Providing construction services
14	Coteccons Construction (Cambodia) Co, Ltd ("CTD Cambodia")	100.00	100.00	House/Building No. H548, Street No. 371, Ta Lei, Dangkao, Dangkao, Phnom Penh, Kingdom of Cambodia	Providing construction services
15	Coteccons India Construction Private Limited ("CTD India")	100.00	100.00	Olympia Cyberspace, 1st, 3rd, office, No21/22,alandur rd, Guindy Industrial Estate, Chennai City Corporation, Chennai 600032, Tamil Nadu, Republic of India	Providing construction services
16	VN Solutions Co., Ltd.	100.00	100.00	Z06, Street No. 13, Tan Thuan Ward, Ho Chi Minh City, Vietnam	Providing computer programming services

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

No	Company/Branch name ("Abbreviated")	Voting right (%)	Ownership (%)	Registered office	Principal activities
17	Coteccons Construction Singapore Pte. Ltd. ("CTD Sing")	100.00	100.00	36 Robinson Road, #13-01, City House, Singapore 068877	Providing construction services and assets holding
18	"Coteccons KZ" LLP ("KZ LLP")	100.00	100.00	151 Mynbaeva Street, Office 140, Bostandyk District, 050000 Almaty, Republic of Kazakhstan	Providing construction services
19	Coteccons Georgia Construction LLC ("CTD Georgia")	100.00	100.00	Georgia, Tbilisi, Mtatsminda district, Rustaveli Avenue, N37	Providing construction services
20	GEO Foundation Vietnam Company Limited ("GEO")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing construction services
21	AN PR Communications Joint Stock Company	64.00	64.00	7th Floor, No. 60 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City, Vietnam	Providing advertising services
22	The Colorus Joint Stock Company	51.20	51.20	7th Floor, No. 60 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City, Vietnam	Graphic design, interior decoration, advertising billboards
23	Coteccons Construction Branch in Taiwan ("CTD Taiwan")	100.00	100.00	54F, No. 7, Sec. 5, Xinyi Road, Xinyi Dist., Taipei City, 110615, Taiwan	Providing construction services

In addition, the Company has investments in associates and long-term capital contributions in other entities presented in Note 17.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

2. BASIS OF PREPARATION

2.1 *Accounting standards and system*

The consolidated financial statements of the Company and its subsidiaries ("the Group") expressed in Vietnam dong ("VND") are prepared in compliance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- ▶ Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying consolidated financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the consolidated financial position and the consolidated results of operations and the consolidated cash flows of the Group in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 *Applied accounting documentation system*

The Group's applied accounting documentation system is the General Journal system.

2.3 *Reporting period*

The Group's fiscal year applicable for the preparation of its consolidated financial statements starts on 1 July and ends on 30 June

These consolidated financial statements are prepared for the three-month period ended 30 September 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

2. BASIS OF PREPARATION (continued)

2.4 Accounting currency

The consolidated financial statements are prepared in VND which is also the Company's accounting currency.

2.5 Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries for the year ended 30 June 2025.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be consolidated until the date that such control ceases.

The financial statements of subsidiaries are prepared for the same reporting year as the parent company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealised gains or losses result from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the consolidated income statement and within equity in the consolidated balance sheet.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in undistributed earnings.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Change(s) in accounting policies and disclosures*

The accounting policies adopted by the Company in preparation of the separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 30 June 2026 and the separate financial statements for the three-month period ended 30 September 2026 except for the change(s) in the accounting policies arising from the initial adoption of Circular No. 99/2025/TT-BTC guidance the Enterprise Accounting System ("Circular 99").

3.1.1 *Changes in accounting policies due to the adoption of new accounting regulations Circular 99*

On 27 October 2025, the Ministry of Finance issued Circular 99, replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations. Circular 99 is effective from 1 January 2026 and is applicable to fiscal years beginning on or after 1 January 2026.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in Note 35.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.1 *Change(s) in accounting policies and disclosures (continued)*

3.1.2 *Changes in accounting policies due to the adoption of new accounting regulations Circular 43*

On 20 April 2026, the Ministry of Finance issued Circular 43 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 43 is effective for the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The Group has applied the changes in accounting policies in accordance with the provisions of Circular 43 that have an impact on the Group on a [full retrospective / modified retrospective and prospective] basis, depending on the specific accounts, as guided by the implementation provisions of Circular 43. Accordingly, the Group has also restated the corresponding comparative information for the prior period in respect of certain items to align with the presentation required under Circular 43 in these consolidated financial statements, as disclosed in Note 35.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.2 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash at banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash, that are subject to an insignificant risk of change in value and not subject to any restrictions on use.

3.3 *Inventories*

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase, costs of conversion (including raw materials, direct labour cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

In case the net realisable value is lower than the cost, it must be calculated according to the net realisable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The Group determines quantities and value of inventories issued in the period [based on determining quantities and value for each incurred transaction/ based on determining quantities and value of ending inventories], and recognises value of the inventories issued as follows:

Raw materials, merchandise goods	- cost of purchase on a weighted average basis.
Construction work-in-process	- cost of direct materials and labour plus attributable construction overheads.

Provision for obsolete inventories

An inventory provision is made for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Group, based on appropriate evidence of impairment available at the consolidated balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the consolidated income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the consolidated income statement.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Inventories (continued)

Property acquired or being constructed for sale in the ordinary course of business, rather than to be held for rental or capital appreciation, is held as inventory property and is measured at the lower of cost and NRV.

Cost of inventory property comprise direct cost:

- ▶ Purchase cost, freehold and leasehold rights for land;
- ▶ Amounts paid to contractors for construction; and
- ▶ Borrowing costs, planning and design costs, costs of site preparation, professional fees for legal services, property transfer taxes, construction overheads and other related costs

Net realizable value is the estimated selling price in the ordinary course of the business, based on market price at the consolidated balance sheet date, and less cost to complete and the estimated selling price.

The cost of the inventory property sold recognized in the consolidated income statement based on specific identification method.

3.4 Receivables

Receivables are presented in the consolidated balance sheet at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the consolidated balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expenses in the consolidated income statement. When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the consolidated income statement.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the consolidated income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the consolidated income statement

3.6 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use and the costs of dismantling and removing the asset and restoring the site on which it is located, if any.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the consolidated income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the consolidated income statement.

Land use rights

Land use right is recorded as an intangible fixed asset on the consolidated balance sheet when the Group obtained the land use right certificates.

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

3.7 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings & structures	5 - 45 years
Machinery & equipment	3 - 10 years
Means of transportation	6 - 10 years
Office equipment	3 - 6 years
Land use rights	45 - 49 years
Softwares	3 years
Others	3 - 8 years

No amortisation is required for infinite land use right.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8. *Investment properties*

Investment properties are stated at cost including transaction costs less accumulated depreciation. Investment properties held for capital appreciation are not depreciated but subject to impairment review.

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Group.

Depreciation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Office building	30 - 45 years
Others	25 years

Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the consolidated income statement in the year of retirement or disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

3.9. *Construction in progress*

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization. Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

3.10. *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Leased assets (continued)

Where the Group is the lessee

Assets held under finance leases are capitalised in the consolidated balance sheet at the inception of the lease at the fair value of the leased assets or, if lower, at the net present value of the minimum lease payments. The principal amount included in future lease payments under finance leases are recorded as a liability. The interest amounts included in lease payments are charged to the consolidated income statement over the lease term to achieve a constant rate on interest on the remaining balance of the finance lease liability.

Capitalised financial leased assets are depreciated using straight-line basis over the shorter of the estimated useful lives of the asset and the lease term, if there is no reasonable certainty that the Group will obtain ownership by the end of the lease term.

Rentals under operating leases are charged to the consolidated income statement on a straight-line basis over the lease term.

Where the Group is the lessor

Assets subject to operating leases are included as the Group's investment property in the consolidated balance sheet. Initial direct costs incurred in negotiating an operating lease are recognised in the consolidated income statement as incurred.

Lease income is recognised in the consolidated income statement on a straight-line basis over the lease term

3.11. Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the year in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

3.12. Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the consolidated statement of financial position and are amortised over the period to which they relate or during which the related economic benefits are consumed.

The following types of expenses are recorded as long-term prepaid expense and are amortised to the consolidated income statement

- ▶ Costs related to leased infrastructures and operating fixed assets incurred for production and business operations over multiple accounting periods;
- ▶ Prepaid insurance premium;
- ▶ Relocation costs;
- ▶ Tools and consumables used for more than one year with high value;
- ▶ Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods;

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14. Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost of the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortisation. Goodwill is amortised over 10-year period on a straight-line basis

The parent company conducts the periodical review for impairment of goodwill of investment in subsidiaries. If there are indicators the impairment loss is higher than the annual goodwill amortisation charged on the straight-line basis, the higher amount is recognised in the consolidated income statement.

3.15. Assets acquisitions and business combinations

The Group acquires subsidiaries that own assets and production activities. At the date of acquisition, the Group considers whether the acquisition represents the acquisition of a business. The Group accounts for an acquisition as a business combination where an integrated set of activities is acquired in addition to the assets.

When the acquisition of subsidiaries does not represent a business combination, it is accounted for as an acquisition of a group of assets and liabilities. The cost of the acquisition is allocated to the assets and liabilities acquired based upon their relative fair values, and no goodwill or deferred tax is recognised.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.16. Investments

Investments in subsidiaries

Investments in subsidiaries that are excluded from consolidated financial statements are carried at cost.

Distributions from accumulated net profits of these subsidiaries arising subsequent to the date of acquisition are recognised in the consolidated income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investments in associates

The Group's investment in its associate is accounted for using the equity method of accounting. An associate is an entity over which the Group has significant influence and which is neither a subsidiary nor a joint venture. The Group generally deems it has significant influence if it has over 20% of the voting rights.

Under the equity method, the investment is carried in the consolidated statement of financial position at cost plus post acquisition changes in the Group's share of net assets of the associates. Goodwill arising on acquisition of the associate is included in the carrying amount of the investment. Goodwill is not amortised and subject to annual review for impairment.

The share of post-acquisition profit/(loss) of the associates is presented on face of the consolidated income statement and its share of post-acquisition movements in reserves is recognised in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividend/profit sharing receivable from associates reduces the carrying amount of the investment.

The financial statements of the associates are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Held-for-trading securities

Held-for-trading securities are initially stated at fair value, being the consideration paid at the trade date.

Investments in other entities

Investments in other entities are stated at their acquisition costs.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.16 Investments (continued)

Held-to-maturity investments

Held-to-maturity investments are stated at costs.

Held-to-maturity investments that give rise to a discount (where the bond issuance price is lower than the bond's face value) or a premium (where the bond issuance price is higher than the bond's face value) are accounted for such that the discount or premium is amortized to financial income using either the straight-line method or the effective interest method, as appropriate over the term of the investment. Where the periodic amortization of a premium on a held-to-maturity investment exceeds the periodic interest income based on the investment's nominal interest rate (if any), the excess amount is recognized as finance expense.

For held-to-maturity investments bearing floating interest rates that are periodically reset based on market rates, where such rate resets eliminate the discount or premium arising from the instrument's advantageous or disadvantageous features: the discount or premium is amortized over the period from the acquisition date to the next interest rate reset date (i.e., the date on which the bond's nominal interest rate is determined based on changes in market interest rates).

For held-to-maturity investments bearing floating interest rates that are periodically reset based on market rates, where the discount or premium relates to advantageous or disadvantageous features of the instrument and is not eliminated by such interest rate resets: the discount or premium is amortized over the remaining term of the instrument.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the end of the reporting period.

Increases or decreases to the provision balance are recorded as finance expense in the consolidated income statement.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17. Payables

Trade and other payables comprise obligations of the Group to suppliers of materials and goods, service providers, vendors of property, plant and equipment, investment properties and financial investments under executed economic contracts and amounts payable to main and subcontractors for construction and installation works

3.18. Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3.20 Accrual for severance pay

The severance pay for employees is accrued at the end of each reporting year for employees who have been working for more than 12 months at Group. The accrued amount is determined at one-half of the average monthly salary for each year of service qualifying for severance pay, in accordance with the Labour Code and related implementing guidance.

The average monthly salary used in the calculation is updated at the end of each reporting period based on the average monthly salary for the six-month period up to the end of the reporting period. Any increase or decrease in the accrued amount, other than actual payment made to employees, is recognised in the consolidated income statement.

The accrued severance pay is used to settle severance benefits payable to employees upon termination of their labour contract in accordance with Article 46 of the Labour Code.

3.21 Provisions

General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the separate income statement net of any reimbursement.

Warranty provisions

Warranty provisions for products, goods, services, and construction projects are provisions for costs related to products, goods, services, and construction projects that have been sold, provided, or delivered to buyers but are still within the warranty period, and the Company is still obligated to continue repairs and completions according to the contracts or commitments with customers.

Warranty provisions for construction project are made for each construction project or project item that has been completed and handed over during the period. The warranty provision for construction project is recognised as part of selling expenses. Increases or decreases to the provision balance other than actual payment to employee are recorded as selling expenses in the separate income statement

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

Warranty provisions for product and goods are recognised as selling expenses. In cases where warranty provisions are reversed, they are recorded as a reduction in selling expenses.

Provision for warranty obligation of construction projects is estimated from 0.3% to 1% on value of projects based on the specification of each project and actual experience.

Provision for Onerous Contracts

If the Company has a contract that is onerous, the present obligation under the contract is recognised and measured as a provision. However, before a separate provision for an onerous contract is established, the Company recognises any impairment loss that has occurred on assets dedicated to that contract.

A provision for onerous contracts is recognised when the unavoidable costs of fulfilling the obligations under a contract exceed the economic benefits expected to be received from that contract. In such circumstances, the present obligation arising from the contract is recognised and measured as a provision.

For provisions related to inventories required for fulfilling an onerous contract, the provision is charged to cost of goods sold. For other types of onerous contracts, the provision is recognised in other expenses

3.22. Bonds Issued

Straight bonds

At initial recognition, straight bonds are measured at cost which comprises proceed from issuance net of issuance costs. Any discount, premium or issuance costs are amortized using the effective interest rate method over the term of the bond.

3.23. Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company (VND) are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company (VND) are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").

Approximated exchange rates are required to differ by no more than $\pm 1\%$ from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period. Where the commercial bank with which the Company frequently conducts transactions does not publish an exchange rate for the foreign currency in which transactions are denominated, the Company using an intermediate currency for translation into the entity's accounting currency, provided that such approach is applied consistently.

All foreign exchange differences incurred are taken to the separate income statement.

3.24. Share capital/contributed capital

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

In case the company is a limited liability company

Contributed capital

Contributed capital is recognised on the contribution date at the actual amount contributed less any directly attributable transaction costs.

Or

In case the Company is a joint stock company

Ordinary shares

Ordinary shares with voting right are recognised at par value.

Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in the [separate] income statement upon purchase, sale, re-issue or cancellation of the Company's own equity instruments

3.25. Appropriation of net profits

Net profit after tax is available for appropriation to investors/shareholders after approval by the appropriate level of authority/in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements. *Cir 99*

The Company maintains the following reserve funds which are appropriated from the Company's net profit as approved by shareholders at the annual general meeting:

▶ *Investment and development fund*

This fund is set aside for use in the Company's expansion of its operation or of in-depth investments.

▶ *Bonus and welfare fund*

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim [separate] statement of financial position.

3.26. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discounts, rebates and sales returns. The following specific recognition criteria must also be met before revenue is recognised:

Construction contracts

For the construction contracts specifying that the contractor will receive payments according to the completed work, where the outcome of a construction contract can be determined reliably and accepted by the customers, revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date which is accepted by the customers and reflected in the sales invoices.

Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the year in which they are incurred.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rental income

Rental income arising from operating leases is recognised in interim [separate] income statement on a straight-line basis over the terms of the lease.

Rendering of services

Revenue is recognized when services are rendered and completed.

Interest income

Interest is recognised on an accrual basis based on the time and actual interest rate for each period.

Dividend and profit distribution income

Dividend and profit distribution income are recognised when the Company is entitled to receive dividends or when the Company is entitled to receive profits from its capital contributions.

3.27. *Selling expenses*

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.28. *General and administrative expenses*

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

3.29. *Taxation*

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the end of the reporting period.

Current income tax is charged or credited to the interim [separate] income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.29 Taxation (continued)

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax (continued)

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of deductible temporary differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at end of the reporting periods and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are reassessed at end of the reporting periods and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the end of the reporting period.

Deferred tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- ▶ either the same taxable entity; or
- ▶ when the Company intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.30 Segment information

The current principal activities of the Company are to provide design and construction services. In addition, these activities are mainly taking place in Vietnam. Therefore, the Company's risks and returns are not impacted by the Company's confectionary products or the locations that the Company is trading. As a result, management is of the view that there is only one segment for business and geography and therefore presentation of segmental information is not required.

3.31 Related parties

Parties are considered to be related parties of the Company if one party has the ability to directly or indirectly control or to exercise significant influence over, the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.

3.32 Significant estimates

The preparation of the separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of the separate financial statements requires management to make estimates and assumptions that affect the carrying amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the reporting date, as well as the reported amounts of revenue and expenses during the reporting period.

Such estimates and assumptions are continually evaluated based on past experience and other factors, including expectations of future events that are believed to be reasonable and have a significant impact on the Company's [separate] financial statements. Although accounting estimates are made based on management's best knowledge and judgement, actual results may differ from those estimates and assumptions.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

4. SIGNIFICANT EVENTS

4.1 Acquisition of ANPR Communications Joint Stock Company ("ANPR")

On 25 September 2026, the Group acquired an additional 45% of the charter capital of ANPR Communications Joint Stock Company ("ANPR") through the conversion of a shareholder loan into shares, increasing the Group's ownership interest from 19% to 64%. ANPR is a joint stock company incorporated under the Law on Enterprises of Vietnam, pursuant to Enterprise Registration Certificate No. 0315016814 issued by the Department of Finance of Ho Chi Minh City. ANPR's principal business sector is services, and its main activity is advertising.

The Group obtained control over ANPR from 25 September 2026. Accordingly, the results of ANPR have been consolidated from that date.

The fair value of the identifiable assets and liabilities of ANPR Company as at the date of acquisition were:

	<i>Currency:</i>
	<i>Fair value recognised on acquisition</i>
Assets	
Cash and cash equivalents	18,905,677,222
Short-term held-to-maturity investments	12,200,000,000
Trade receivables	8,660,685,643
Inventories	6,199,215,061
Other current assets	198,390,931
Fixed assets	184,159,118
Other long-term assets	1,916,695,623
	48,264,823,598
Liabilities	
Short-term statutory obligations	694,801,157
Trade payables	859,765,187
Other payables	4,677,010,410
	6,231,576,754
Total identifiable net assets at fair value	42,033,246,844
Non-controlling interests	(15,131,968,864)
Goodwill arising on acquisition	6,537,682,018
Purchase consideration transferred	33,438,959,998
Cash flow information on the acquisition of a subsidiary	
Net cash acquired with the subsidiary	18,905,677,222
Cash paid	(33,438,959,998)
Net cash flow on acquisition	(14,533,282,776)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

5. CASH AND CASH EQUIVALENTS

	30/09/2026	VND 30/06/2026 (represented)
Cash on hand	234,274,683	49,577,940
Cash at banks (i)	767,190,636,969	1,170,983,469,487
Cash equivalents (ii)	50,431,489,897	2,764,671,530,730
TOTAL	817,856,401,549	3,935,704,578,157

(i) Detail of cash at bank representing more than 10% of total cash at banks

	30/09/2026	30/06/2026
National Citizen Commercial Joint Stock Bank	160,518,777,431	1,258,326,086
Vietnam Technological and Commercial Joint Stock Bank	149,087,507,505	523,066,405,887
Vietnam Joint Stock Commercial Bank for Industry and Trade	118,253,574,058	438,510,002,916
Joint Stock Commercial Bank for Foreign Trade of Vietnam	97,335,412,728	18,116,805,275
Other banks	241,995,365,247	190,031,929,323
TOTAL	767,190,636,969	1,170,983,469,487

(ii) Detail of cash equivalents representing more than 10% of total cash equivalents

	30/09/2026	30/06/2026 (represented)
Joint Stock Commercial Bank for Investment and Development of Vietnam	22,005,986,301	143,700,632,877
Vietnam Joint Stock Commercial Bank for Industry and Trade	15,000,000,000	805,004,246,535
Vietnam Technological and Commercial Joint Stock Bank	8,425,503,596	918,268,800,665
Other banks	5,000,000,000	897,697,850,653
TOTAL	50,431,489,897	2,764,671,530,730

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

6. SHORT-TERM INVESTMENTS

	30/9/2026	30/6/2026 (represented)
Short-term		
Term deposit (*)	8,536,567,997,830	3,959,753,779,305
Lending	302,618,317,313	334,907,874,318
- QH Plus Steel Structure Corporation	202,040,882,445	202,040,882,445
- New City Investment Real Estate Co.,LTD	65,965,798,854	64,473,770,432
- Others	34,611,636,014	68,393,221,441
TOTAL	8,839,186,315,143	4,294,661,653,623
Provision for doubtful short-term loan receivables	(29,440,046,929)	(29,440,046,929)
NET	8,809,746,268,214	4,265,221,606,694
Long-term		
Term deposit (i)	1,520,576,055	1,505,014,192
TOTAL	1,520,576,055	1,505,014,192

- (i) Details of balances of term deposits with original maturity of more than three (3) months and not exceeding one (1) year by bank accounting for 10% or more of the total term deposit balance:

	30/9/2026	30/6/2026
Vietnam Prosperity Joint Stock Commercial Bank	1,571,175,068,499	605,732,328,769
Loc Phat Vietnam Joint Stock Commercial Bank	1,231,440,147,397	-
Tien Phong Commercial Joint Stock Bank	987,776,518,362	141,192,834,767
Vietnam Technological and Commercial Joint Stock Bank	885,329,773,593	661,206,270,589
Joint Stock Commercial Bank for Investment and Development of Vietnam	853,971,752,083	353,214,882,719
Other banks	3,006,874,737,896	2,198,407,462,461
TOTAL	8,536,567,997,830	3,959,753,779,305

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

7. TRADE RECEIVABLES AND ADVANCES TO SUPPLIERS

7.1 Trade receivable

	VND	
	30/09/2026	30/6/2026
Other customers	15,967,516,671,339	15,251,883,255,053
Receivables from related parties (Note 34)	73,780,196,003	74,368,977,399
TOTAL	16,041,296,867,342	15,326,252,232,452
Provision for doubtful short-term trade receivables	(1,299,105,781,714)	(1,315,087,552,364)
NET	14,742,191,085,628	14,011,164,680,088

Details of movement for provision for doubtful short-term receivables during the year:

	VND	
	Three-month period ended	
	30/09/2026	30/9/2025
Opening balance	1,315,087,552,364	1,244,435,428,744
Add: Provision made during the year	6,389,512,915	53,962,102,449
Less: Reversal of provision during the year	(22,371,283,565)	(29,000,542,372)
Closing balance	1,299,105,781,714	1,269,396,988,821

7.2 Advances to suppliers

	VND	
	30/09/2026	30/6/2026
Short-term	3,112,526,229,001	2,044,203,879,651
Sunrise Travel Co., Ltd	139,500,000,000	139,500,000,000
Steel Limited Liability Company	329,395,000,000	-
Other suppliers	2,643,631,229,001	1,904,703,879,651
Long-term	8,992,991,435	8,992,991,435
Tay Do Golden Star Construction Co., Ltd	8,992,991,435	8,992,991,435
TOTAL	3,121,519,220,436	2,053,196,871,086
Provision for doubtful advances to suppliers	(8,992,991,435)	(8,992,991,435)
NET	3,112,526,229,001	2,044,203,879,651

Details of movement for provision for doubtful advances to suppliers during the year:

	VND	
	Three-month period ended	
	30/09/2026	30/9/2025
Opening balance	8,992,991,435	8,992,991,435
Add: Provision made during the year	-	-
Closing balance	8,992,991,435	8,992,991,435

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

7. TRADE RECEIVABLES AND ADVANCES TO SUPPLIERS (continued)

7.3 Doubtful debt

	30/09/2026			30/06/2026			VND
	Receivables	Provision	Net	Receivables	Provision	Net	
Viet Star Real Estate Investment Co., Ltd	526,420,119,402	526,420,119,402	-	526,420,119,402	526,420,119,402	-	
Minh Viet Investment Joint Stock Company	121,951,773,910	121,951,773,910	-	121,951,773,910	121,951,773,910	-	
Others	1,191,328,046,505	650,733,888,402	540,594,158,103	1,186,829,270,278	666,715,659,052	520,113,611,226	
TOTAL	1,839,699,939,817	1,299,105,781,714	540,594,158,103	1,835,201,163,590	1,315,087,552,364	520,113,611,226	

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

8. OTHER RECEIVABLES

	VND	
	30/09/2026	30/6/2026
Short-term		
Late payment interest receivable	44,061,779,805	32,315,894,561
Deposit, collateral deposit	31,575,603,336	26,039,333,230
Advances to construction teams and employees	95,105,885,709	47,229,859,185
Khác	43,811,386,743	11,821,059,823
TOTAL	214,554,655,593	117,406,146,799
Provision for doubtful other short-term receivables	(29,513,784,440)	(29,513,784,440)
NET	185,040,871,153	87,892,362,359
Long-term		
Deposit, collateral deposit	1,126,529,687	740,301,305
TOTAL	1,126,529,687	740,301,305

9. INVENTORIES

	VND	
	30/06/2026	30/06/2026
Long-term work in progress	9,052,071,782,051	9,919,788,301,584
Real estate properties	101,375,990,115	100,917,647,806
Others	52,691,928,717	59,217,707,523
TOTAL	9,206,139,700,883	10,079,923,656,913
Provision for obsolete inventories (*)	(37,441,016,577)	(37,469,568,020)
NET	9,168,698,684,306	10,042,454,088,893

(*) Detail of movements of provision for obsolete inventories is as below:

	VND	
	Three-month period ended	
	30/09/2026	30/09/2025
Opening balance	95,157,601,052	95,157,601,052
Add: Provision made during the year	5,749,003,114	-
Less: Reversal of provision during the year	(62,524,751,806)	(12,902,872,605)
Closing balance	37,469,568,020	82,254,728,447

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

10. PREPAID EXPENSES

		VND
	30/09/2026	30/06/2026
Short-term	42,979,499,338	8,681,485,060
Office tools and equipment	41,095,124,031	6,807,923,296
Others	1,884,375,307	1,873,561,764
Long-term	506,857,997,160	548,395,717,275
Construction tools and equipment	317,565,875,897	358,760,559,137
Land rental prepayment (*)	163,398,432,499	165,172,718,932
Office tools and equipment	15,221,648,589	14,394,310,166
Office renovation repair costs	6,250,748,095	6,048,460,171
Others	4,421,292,080	4,019,668,869
TOTAL	549,837,496,498	557,077,202,335

(*) Certain land use rights of the Group as at 30 September 2026 were pledged as collateral for borrowings, as presented in Note 24.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

11. GOODWILL

	<i>Sinh Nam</i>	<i>VSOL</i>	<i>CTD KZ LLP</i>	<i>GEO Foundations</i>	<i>An PR</i>	<i>TOTAL</i>
Cost:						
Beginning	150,742,915,844	18,072,161,341	1,822,403,304	4,288,258,598	-	174,925,739,087
Increase from business combination					6,537,682,018	6,537,682,018
Ending balance	150,742,915,844	18,072,161,341	1,822,403,304	4,288,258,598	6,537,682,018	181,463,421,105
Accumulated amortisation:						
Beginning balance	(34,647,601,089)	(2,257,782,349)	(182,240,330)	(35,245,961)	-	(37,122,869,729)
Amortisation	(3,799,547,468)	(455,517,492)	(45,934,549)	(108,087,614)	(10,746,875)	(4,419,833,998)
Ending balance	(38,447,148,557)	(2,713,299,841)	(228,174,879)	(143,333,575)	(10,746,875)	(41,542,703,727)
Net carrying amount:						
Beginning balance	116,095,314,755	15,814,378,992	1,640,162,974	4,253,012,637	-	137,802,869,358
Ending balance	112,295,767,287	15,358,861,500	1,594,228,425	4,144,925,023	6,526,935,143	139,920,717,378

Coteccons Construction Joint Stock Company

B09a-DN/HN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

12. TANGIBLE FIXED ASSETS

	Buildings & structures	Machinery & equipment	Means of transportation	Office equipment	Others	VND
Cost:						Total
As at 30/06/2026	271,832,431,115	1,031,359,995,267	42,839,936,672	67,879,210,656	745,632,568	1,414,657,206,278
Newly purchases		370,955,556		3,370,106,223	-	3,741,061,779
Increase due to business consolidation	-	359,602,589	-	-	45,453,636	405,056,225
Increase due to exchange rate conversion	-	-	-	-	-	-
Transfer from construction in progress	-	-	-	-	-	-
Reclassification from investment properties	(7,510,293,637)	(9,889,212,116)	(375,312,000)	(982,550,000)	-	(7,510,293,637)
Disposals					-	(11,247,074,116)
As at 30/09/2026	264,322,137,478	1,022,201,341,296	42,464,624,672	70,266,766,879	791,086,204	1,400,045,956,529
In which: <i>Fully depreciated</i>	87,675,946,137	397,293,552,341	34,577,449,371	43,963,144,445	326,816,568	563,836,908,862
Accumulated depreciation:						
As at 30/06/2026	(173,057,068,598)	(724,369,431,732)	(38,119,083,816)	(54,033,085,011)	(374,994,065)	(989,953,663,222)
Depreciation for the period	(1,558,206,829)	(20,968,479,317)	(340,045,409)	(1,701,345,738)	(14,484,748)	(24,582,562,041)
Increase due to business consolidation	-	(175,443,471)	-	-	(45,453,636)	(220,897,107)
Reclassification from investment properties	3,890,222,679	-	-	-	-	3,890,222,679
Disposals	-	9,889,212,116	375,312,000	193,850,766	-	10,458,374,882
Exchange rate conversion	-	-	-	-	-	-
As at 30/09/2026	(170,725,052,748)	(735,624,142,404)	(38,083,817,225)	(55,540,579,983)	(434,932,449)	(1,000,408,524,809)
Net book value:						
As at 30/06/2026	98,775,362,517	306,990,563,535	4,720,852,856	13,846,125,645	370,638,503	424,703,543,056
As at 30/09/2026	93,597,084,730	286,577,198,892	4,380,807,447	14,726,186,896	356,153,755	399,637,431,720

Certain tangible fixed assets of the Group as at 30 September 2026 were mortgaged to secure borrowings, as presented in Note 24.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

13. FINANCIAL LEASES

	<i>Machinery & equipment</i>	<i>Means of transportation</i>	<i>Office equipment</i>	VND <i>Total</i>
Cost:				
As at 30/06/2026	2,780,000,000	1,820,298,815	2,663,034,106	7,263,332,921
Increase	537,945,556	-	-	537,945,556
Decrease	-	-	-	-
As at 30/09/2026	<u>3,317,945,556</u>	<u>1,820,298,815</u>	<u>2,663,034,106</u>	<u>7,801,278,477</u>
Accumulated depreciation:				
As at 30/06/2026	(2,176,126)	(43,633,658)	(2,483,552,903)	(2,529,362,687)
Depreciation for the period	(100,101,762)	(95,628,879)	(134,246,103)	(329,976,744)
As at 30/09/2026	<u>(102,277,888)</u>	<u>(139,262,537)</u>	<u>(2,617,799,006)</u>	<u>(2,859,339,431)</u>
Net book value:				
As at 30/06/2026	<u>2,777,823,874</u>	<u>1,776,665,157</u>	<u>179,481,203</u>	<u>4,733,970,234</u>
As at 30/09/2026	<u>3,215,667,668</u>	<u>1,681,036,278</u>	<u>45,235,100</u>	<u>4,941,939,046</u>

14. INTANGIBLE FIXED ASSETS

	<i>Land use rights</i>	<i>Software</i>	VND <i>Total</i>
Cost:			
As at 30/06/2026	94.881.924.366	79.422.886.202	174.304.810.568
Newly purchase	-	537.152.726	537.152.726
Increase due to business consolidation	-	51.624.000	51.624.000
As at 30/09/2026	<u>94.881.924.366</u>	<u>80.011.662.928</u>	<u>174.893.587.294</u>
<i>In which:</i>			
<i>Fully amortised</i>		32,765,064,002	32,765,064,002
Accumulated amortisation:			
As at 30/06/2026	(10.649.280.818)	(52.859.629.347)	(63.508.910.165)
Amortisation for the year	(153.475.714)	(2.525.336.486)	(2.678.812.200)
Increase due to business consolidation	-	(51.624.000)	(51.624.000)
As at 30/09/2026	<u>(10.802.756.532)</u>	<u>(55.436.589.833)</u>	<u>(66.239.346.365)</u>
Net book value:			
As at 30/06/2026	<u>84.232.643.548</u>	<u>26.563.256.855</u>	<u>110.795.900.403</u>
As at 30/09/2026	<u>84.079.167.834</u>	<u>24.575.073.095</u>	<u>108.654.240.929</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

15. INVESTMENT PROPERTIES

	Office building	Others	VND Total
Cost:			
As at 30/06/2026	282,096,220,467	18,620,363,909	300,716,584,376
Disposals	(42,373,875,455)	-	(42,373,875,455)
Reclassification from tangible fixed assets	7,510,293,637	-	7,510,293,637
As at 30/09/2026	247,232,638,649	18,620,363,909	265,853,002,558
Accumulated depreciation:			
As at 30/06/2026	(34,172,248,725)	(9,201,819,842)	(43,374,068,567)
Depreciation for the year	(1,411,366,364)	(187,743,277)	(1,599,109,641)
Disposals	1,860,841,309	-	1,860,841,309
Reclassification from tangible fixed assets	(3,890,222,679)	-	(3,890,222,679)
As at 30/09/2026	(37,612,996,459)	(9,389,563,119)	(47,002,559,578)
Net book value:			
As at 30/06/2026	247,923,971,742	9,418,544,067	257,342,515,809
As at 30/09/2026	209,619,642,190	9,230,800,790	218,850,442,980

The fair value of the investment properties was not formally assessed and determined as at 30 September 2026. However, based on the prevailing circumstances, the Board of Directors believes that the fair value of the investment property exceeds its carrying amount as at that date.

16. CONSTRUCTION IN PROGRESS

	30/09/2026	VND 30/6/2026
Real estate projects	83,999,932,843	71,762,713,932
Others	16,132,538,835	12,017,708,557
TOTAL	100,132,471,678	83,780,422,489

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

17. LONG-TERM INVESTMENTS

17.1 Investment in associates

Name	Business activities		30/09/2026		30/6/2026	
	Ownership	%	Amount	Ownership	Amount	VND
FCC Infrastructure Investment Joint Stock Company ("FCC")						
	Civil and industrial constructions services	42.36	-	42.36	-	-
Hiteccocons Investment Joint Stock Company ("Hiteccocons")						
	Real estates and construction services	31.00	2,425,894,276	31.00	2,426,660,204	
Quang Trong Commercial Joint Stock Company ("Quang Trong")						
	Real estates and project management services	36.00	-	36.00	-	-
TOTAL			2,425,894,276		2,426,660,204	

Details of these investments in associates are as follows:

Cost of investment:

As at 30/06/2026 and 30/09/2026

Accumulated share in post-acquisition loss of associates:

As at 30/06/2026

Share in post-acquisition loss of the associates for the year

As at 30/09/2026

Net book value:

As at 30/06/2026

As at 30/09/2026

	FCC	Quang Trong	Hiteccocons	Total
				VND
159,600,000,000	18,000,000,000	2,790,000,000	180,390,000,000	
(159,600,000,000)	(18,000,000,000)	(363,339,796)	(177,963,339,796)	
-	-	(765,928)	(765,928)	
(159,600,000,000)	(18,000,000,000)	(364,105,724)	(177,964,105,724)	
-	-	2,426,660,204	2,426,660,204	
-	-	2,425,894,276	2,425,894,276	

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

18. LONG-TERM INVESTMENTS (continued)

18.2 Investment in another entity

	30/09/2026		30/6/2026		VND
	Ownership (%)	Amount (VND)	Ownership (%)	Amount (VND)	
Ricons Investment Construction Joint Stock Company ("Ricons")	14.43	303,605,477,459	14.43	303,605,477,459	
Other		4,800,000,000		14,075,040,000	
TOTAL		308,405,477,459		317,680,517,459	

19 SHORT-TERM TRADE PAYABLES AND SHORT-TERM ADVANCES FROM CUSTOMERS

19.1 Short-term trade payables

	30/09/2026		30/6/2026		VND
Short-term					
Shinryo Vietnam Co., Ltd.		118,741,182,452		108,020,372,284	
Related parties (Note 34)		-		589,082,403	
Other customers		7,353,841,936,762		8,901,776,287,999	
TỔNG CỘNG		7,472,583,119,214		9,010,385,742,686	
Long-term					
Other customers		-		-	

19.2 Short-term advances from customers

	30/09/2026		30/6/2026		VND
Related parties (Note 34)		348,388		348,389	
Other customers		9,556,556,258,594		9,029,160,498,331	
TOTAL		9,556,556,606,982		9,029,160,846,720	

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

20. STATUTORY OBLIGATIONS

VND

	Opening balance	Incurred	Net-off	Paid	Ending balance
Receivables					
Value added tax	2,415,280,720,681	843,554,805,745	(1,036,295,467,304)	(7,308,326,079)	2,215,231,733,043
Corporate income tax	-	40,837,341	(40,837,341)	-	-
Others	372,468,801	3,651,994,766	-	(3,572,611,296)	451,852,271
TOTAL	2,415,653,189,482	847,247,637,852	(1,036,336,304,645)	(10,880,937,375)	2,215,683,585,314
Payables					
Value added tax	-	1,046,580,738,138	(1,036,347,260,122)	(9,850,281,205)	383,196,811
Corporate income tax	181,305,901,495	86,348,312,619	(40,837,341)	(89,246,370,600)	178,367,006,173
Personal income tax	12,954,639,417	89,966,593,125	-	(12,438,266,789)	90,482,965,753
Others	247,010,660	1,231,524,001	51,792,817	(1,182,617,989)	347,709,489
TOTAL	194,507,551,572	1,224,127,167,883	(1,036,336,304,646)	(112,717,536,583)	269,580,878,226

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

21. SHORT-TERM ACCRUED EXPENSES

		VND
	30/09/2026	30/06/2026 (represented)
Accruals for on-going construction projects	4,204,532,807,950	3,135,235,383,517
Employee salaries and bonuses expenses	160,263,965,476	327,077,991,842
Interest expenses	30,808,744,367	57,471,658,525
Others	49,683,678,863	36,887,259,734
TOTAL	4,445,289,196,656	3,556,672,293,618

22. SHORT-TERM UNEARNED REVENUE

		VND
	30/09/2026	30/6/2026
Interest received in advance from term deposits	41,323,989,041	-
Unearned revenue from leasing activities	3,182,915,147	3,213,959,896
Unearned revenue from communications and advertising services	3,813,120,745	-
	48,320,024,933	3,213,959,896

23. OTHER SHORT-TERM PAYABLES

		VND
	30/09/2026	30/6/2026
Factoring contracts – customer (*)	119,745,272	729,870,754,374
Factoring contracts – vendor	529,894,581,843	58,687,708,730
Payable to construction teams and employees	5,049,312,015	11,043,050,135
Related parties (Note 34)	66,055,806	66,055,806
Others	15,169,943,791	32,618,006,573
TOTAL	550,299,638,727	832,285,575,618

(*) These represent factoring advances received from commercial banks. All repayment obligations to the banks and related costs are contractually undertaken by the project owners of the financed projects. Such factoring advances will be offset against trade receivables at their respective due dates.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

24. LOANS

	30/6/2026	Increase in year	Decrease in year	Reclassify	Effective interest amortisation	VND 30/09/2026
Short-term						
Short-term loans from banks (Note 24.1)	4,401,304,582,531	6,932,121,440,493	(4,938,033,423,184)	41,006,737,523	-	6,436,399,337,363
Loan from others	4,297,673,780,587	6,932,121,440,493	(4,912,111,574,549)	-	-	6,317,683,646,531
Current portion of long-term loans from banks (Note 24.2)	102,680,505,636	-	(25,670,126,410)	40,670,126,410	-	117,680,505,636
Current portion of lease liabilities (Note 24.4)	950,296,308	-	(251,722,225)	336,611,113	-	1,035,185,196
Long-term						
Loans from banks (Note 24.2)	1,541,672,975,376	60,000,000,000	424,444,445	(41,006,737,523)	1,123,735,033	1,562,214,417,331
Bonds (Note 22.3)	154,020,758,447	60,000,000,000	-	(40,670,126,410)	-	173,350,632,037
Long-term lease liabilities (Note 24.4)	1,384,960,903,361	-	-	-	1,123,735,033	1,386,084,638,394
	2,691,313,568	-	424,444,445	(336,611,113)	-	2,779,146,900
TOTAL	5,942,977,557,907	6,992,121,440,493	(4,937,608,978,739)	-	1,123,735,033	7,998,613,754,694

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

24. LOANS (continued)

24.1 Short-term loans from banks

Details of short-term bank borrowings, with principal repayment terms of within one (1) year and interest rates applicable to each drawdown, are presented as follows:

	30/09/2026 VND	Form of security
Vietnam Technological And Commercial Joint Stock Bank ("TCB")	1,472,412,434,414	(ii)
Vietnam Joint Stock Commercial Bank For Industry And Trade ("Vietinbank")	2,406,728,357,958	(ii)
Joint Stock Commercial Bank For Foreign Trade of Vietnam ("VCB")	527,988,478,789	(i)
Military Commercial Joint Stock Bank ("MB")	656,924,759,061	(i)
Joint Stock Commercial Bank for Investment and Development of Vietnam ("BIDV")	1,155,103,169,928	(ii)
HSBC Bank (Vietnam) Limited ("HSBC")	60,688,856,136	(i)
Tien Phong Commercial Joint Stock Bank ("TPB")	37,837,590,245	(i)
TOTAL	<u>6,317,683,646,531</u>	

24.2 Long-term loans from banks

	30/09/2026 VND	Form of security
TCB	291,031,137,673	(ii)
In which:		
- Long-term loans due for repayment	117,680,505,636	
- Long-term loans	173,350,632,037	

(i) These loans are unsecured.

(ii) As at 30/09/2026, these loans are secured by the following assets:

- ▶ Construction contract of Sinh Nam;
- ▶ Construction contract of UGVN;
- ▶ Machinery, equipment and land use rights of Sinh Nam; and

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

24.3 Long-term bonds

Details of the issued bonds are as follows:

<i>Issuer</i>	<i>Depository and transfer agent</i>	<i>Ending balance</i>	<i>Maturity date</i>	<i>Interest rate</i>	<i>Description of collateral</i>
		VND		% p.a.	
Coteccons Construction Joint Stock Company	SSI Securities Corporation	1,386,084,638,394	30 January 2029	9.0	Unsecured
<i>In which:</i>					
The issued bonds		1,400,000,000,000			
The issuance cost		(16,875,000,000)			
Effective interest amortisation		2,959,638,394			

This is an unsecured bond issued through an issuing agent named SSI Securities Joint Stock Company and listed on the Hanoi Stock Exchange ("HNX") with trading code CTD126006. This bond had par value of VND 100,000/bond with a fixed interest rate of 9% a year and periodic interest payments every 6 months. The total value of the issued bonds was VND 1,400,000,000,000 with a term of three years from the date of issuance on 30 January 2026. The issuance cost of this bond was VND 16,875,000,000 and the effective interest accumulated amortisation in the year was VND 2,959,638,394.

24.4 Lease liabilities

Details of the lease liabilities are as follows:

	30/9/2026			30/6/2026		
	<i>Minimum lease payments</i>	<i>Finance charges</i>	<i>Principal</i>	<i>Minimum lease payments</i>	<i>Finance charges</i>	<i>Principal</i>
Within one year	1,369,199,024	334,013,828	1,035,185,196	1,267,533,057	317,236,749	950,296,308
After one year	3,211,534,804	432,387,904	2,779,146,900	3,190,363,338	499,049,770	2,691,313,568
	<u>4,580,733,828</u>	<u>766,401,732</u>	<u>3,814,332,096</u>	<u>4,457,896,395</u>	<u>816,286,519</u>	<u>3,641,609,876</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

25. PROVISIONS

		VND
	30/09/2026	30/06/2026 (represented))
Short-term	609,238,586,302	507,266,823,020
Provisions for onerous contract	247,842,466,298	162,370,848,918
Provisions for construction warranty	361,396,120,004	344,895,974,102
Other provisions	-	-
Long-term	2,862,122,633	2,829,431,717
Severance allowance	2,862,122,633	2,829,431,717
TOTAL	612,100,708,935	510,096,254,737

26. BONUS AND WELFARE FUND

		VND
	Three-month period ended 30/06/2026	30/09/2025
Opening balance	71,737,835,740	72,317,477,003
Utilization of fund	(533,530,804)	407,947,337
Closing balance	71,204,304,936	72,725,424,340

Coteccons Construction Joint Stock Company

B09a-DN/HN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

27. OWNERS' EQUITY

27.1 CHANGES IN OWNERS' EQUITY

	Share capital	Share premium	Treasury shares	Investment and development fund	Foreign exchange differences reserve	Undistributed earnings	Non-controlling interest	Total
	VND							
Year ended 30 September 2025								
As at 30 June 2025	1,036,332,610,000	2,714,397,074,105	(264,867,149,803)	4,419,168,700,873	5,433,091,076	1,054,140,173,404	560,262,546	8,965,164,762,201
Impact of conversion in financial statements	-	-	-	-	781,407,025	-	-	781,407,025
Net profit	-	-	-	-	-	294,807,535,018	10,669,824	294,818,204,842
Dividends declared	-	-	-	-	-	-	-	-
Issuance of ESOP shares	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
As at 30 September 2025	1,036,332,610,000	2,714,397,074,105	(264,867,149,803)	4,419,168,700,873	6,214,498,101	1,348,947,708,422	570,932,370	9,260,764,374,068
Year ended 30 September 2026								
As at 30 June 2026	1,140,264,670,000	2,714,397,074,105	(264,867,149,803)	4,315,236,640,873	5,692,521,830	1,741,063,791,209	594,284,784	9,652,381,832,998
Increase/(Decrease) in share capital (*)	-	-	-	-	-	-	15,131,968,864	15,131,968,864
Impact of conversion in financial statements	-	-	-	-	1,462,159,076	-	-	1,462,159,076
Net profit	-	-	-	-	-	305,451,177,245	(11,089,138)	305,440,088,107
Dividends declared	-	-	-	-	-	-	-	-
As at 30 September 2026	1,140,264,670,000	2,714,397,074,105	(264,867,149,803)	4,315,236,640,873	7,154,680,906	2,046,514,968,454	15,715,164,510	9,974,416,049,045

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

27. OWNERS' EQUITY (CONTINUED)

27.2 Capital transactions with owners and distribution of dividends

	VND	
	30/09/2026	30/09/2025
Contributed share capital		
Opening balance	1.140.264.670.000	1.036.332.610.000
Increase in year	-	-
Closing balance	<u>1.140.264.670.000</u>	<u>1.036.332.610.000</u>
Dividends		
Dividends declared	279,558,050,000	101,430,014,000

27.3 SHARES

	Number of shares	
	30/09/2026	30/6/2026
Authorised shares	114,026,467	114,026,467
Shares issued and fully paid	114,026,467	114,026,467
Ordinary shares	114,026,467	114,026,467
Treasury shares	2,203,247	2,203,247
Ordinary shares	2,203,247	2,203,247
Shares in circulation	111,823,220	111,823,220
Ordinary shares	111,823,220	111,823,220

27.4 Earnings per share

The following reflects the income and share data used in the basic per share computations:

	VND	
	Three-month period ended	
	30/09/2026	30/09/2025(*) (represented)
Net profit after tax attributable to ordinary equity holders	305,451,177,245	294,807,535,018
Weighted average number of ordinary shares during the year (<i>shares</i>)	111,823,220	111,823,220
Basic and diluted earnings per share (<i>VND/share</i>)	2,732	2,636

(*) The weighted average number of ordinary shares during the previous year has been adjusted in these financial statements to reflect the issuance of new shares to existing shareholders at a ratio of 20:1 in January 2026 and in May 2026 as disclosed in Note 26.1.

There have been no potential dilutive ordinary shares during the year and up to the date of these consolidated financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

28. REVENUES**28.1 Revenues from sale of goods and rendering of services**

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025
Rendering of construction services	11,256,415,760,192	7,410,056,810,855
Sale of goods	-	24,551,177,213
Rental of construction equipment	5,239,100,962	5,753,908,678
Rental income from investment properties	5,302,285,866	6,698,528,662
Others	1,591,715,856	4,715,604,459
TOTAL	11,268,548,862,876	7,451,776,029,867
Sale deductions	-	-
Net revenues	11,268,548,862,876	7,451,776,029,867

28.2 Finance income

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025
Interest income from bank deposits	142,880,225,894	43,392,349,881
Gain from investment in trading securities	-	16,112,276,573
Interest income from late payment	20,546,597,567	8,064,704,125
Interest income from lending, dividends earned, profit distributed	9,115,991,895	9,475,800,841
Foreign exchange gains	126,695,939	317,611,502
Others	11,088,211,314	26,227,605
TOTAL	183,757,722,609	77,336,515,317

29. COST OF GOODS SOLD AND SERVICES RENDERED

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025 (represented)
Cost of construction services rendered	10,700,776,476,182	7,089,354,043,624
Cost of goods sold	-	12,499,993,256
Cost of investment properties rental	2,599,017,675	1,849,515,658
Cost of construction equipment leased	3,096,420,211	2,616,639,014
Others	388,667,532	-
TOTAL	10,706,860,581,600	7,106,320,191,552

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

30. FINANCIAL EXPENSES

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025
Interest expense	157,944,598,868	44,548,526,469
Losses from trading securities	-	8,396,907,127
(Reversal of provision) provision for diminution in value of investments	-	(4,535,666,627)
Foreign exchange loss	1,601,165,588	466,107,629
Others	46,111,734	666,273,901
TOTAL	159,591,876,190	49,542,148,499

31. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025
Selling expenses		
Labour costs	30,410,084,757	24,907,514,608
Others	-	168,845,328
TOTAL	30,410,084,757	25,076,359,936

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025
General and administrative expenses		
Labour costs	125,765,934,688	81,629,096,256
Expenses for external services	35,969,981,222	25,860,320,044
Provision expenses	(15,981,770,650)	24,961,560,077
Depreciation and amortisation	7,259,070,408	8,200,812,674
Others	21,960,389,150	15,150,853,149
TOTAL	174,973,604,818	155,802,642,200

32. Other income and other expenses

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025 (represented)
Other income	2,376,050,342	192,854,539,040
Gain from the BCC	-	188,528,764,383
Disposal assets	1,943,935,763	-
Others	432,114,579	4,325,774,657
Other expenses	(215,043,001)	(8,383,531,456)
OTHER PROFIT	2,161,007,341	184,471,007,584

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

33. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Group is 20% of taxable profits.

The tax returns filed by the Group are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the consolidated financial statements could change at a later date upon final determination by the tax authorities.

33.1 CIT EXPENSE

	VND	
	Three-month period ended	
	30/9/2026	30/9/2025
Current CIT expense	85,931,668,121	62,210,108,728
Adjustments for under accrual of tax from previous years	-	6,310,135,890
	85,931,668,121	68,520,244,618
Deferred tax income	(6,880,235,386)	13,500,932,025
TOTAL	79,051,432,735	82,021,176,643

Reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

	VND	
	Three-month period ended	
	30/9/2026	30/9/2026
Accounting profit before tax	384,491,520,842	376,839,381,485
CIT at applicable tax rate	76,898,304,168	75,367,876,297
<i>Adjustments:</i>		
Non-deductible expenses	11,342,851,064	561,501,608
Adjustments for under accrual of tax from prior years	-	6,310,135,890
Unrealised losses	(7,473,875,683)	1,120,393,029
Share of loss from associates	153,186	565,819
Dividend incomes	(1,716,000,000)	(1,339,296,000)
CIT expense	79,051,432,735	82,021,176,643

33.2 CURRENT TAX

The current CIT payable is based on taxable income for the current year. The taxable income of the Group for the year differs from the accounting profit before tax as presented in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Group's liability for current tax is calculated using tax rates that have been enacted by the consolidated balance sheet date.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

33. CORPORATE INCOME TAX (continued)

33.3 Deferred tax

The following are the deferred tax assets and deferred tax liabilities recognized by the Group, and the movements thereon, during the current and previous year:

	Consolidated balance sheet		Consolidated income statement	
	30/9/2026	30/9/2025	For the three-month period ended	30/9/2025
				VND
Deferred tax assets				
Provision for doubtful debts	109,767,622,275	112,963,976,408	(3,196,354,133)	(2,782,611,855)
Provision for onerous contract	49,568,493,260	32,474,169,782	17,094,323,478	(8,413,069,026)
Provision for obsolete inventories	7,651,976,111	7,653,654,051	(1,677,940)	(2,579,618,705)
Provision for loan receivables	5,888,009,386	5,888,009,386	-	-
Unrealised profit	8,080,906,649	16,733,855,958	(8,652,949,309)	(309,242,515)
Severance allowances	551,408,727	544,870,543	6,538,184	7,820,325
Accruals	3,766,447,762	3,932,915,838	(166,468,076)	-
Depreciation expense	-	-	1,205,588,770	-
Provision for investments	(3,908,401)	(3,908,401)	-	565,819
Unrealised foreign exchange differences	(92,520,962)	(397,161,075)	304,640,113	100,681,290
Difference from investment revaluation in Ricons	(48,729,095,491)	(48,729,095,491)	-	-
	137,654,928,086	131,061,286,999	6,589,250,309	(13,975,474,667)
Deferred tax liabilities				
Difference from fair value of assets at Sinh Nam	(24,314,885,461)	(24,605,870,538)	290,985,077	474,542,642
Net deferred tax assets	113,340,042,625	106,455,416,461		
Net deferred tax income			6,880,235,386	(13,500,932,025)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the three-month period ended

34. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties during the current and previous period were as follows:

<i>Related party</i>	<i>Relationship</i>	<i>Transactions</i>	<i>Three-month period ended</i> <i>30/9/2026</i>	<i>VND</i> <i>30/9/2025</i>
Kusto Group Pte. Ltd. ("Kusto")	Related party	Office leasing	61,955,460	4,331,334
Kusto Management Vietnam Company Limited ("Kusto Vietnam")	Related party	Office leasing	9,444,096	13,244,361
Ladona Properties Company Limited ("Ladona")	Related party	Construction services	-	54,885,849,776
Amounts due from and due to related parties at the balance sheet dates were as follows::				
<i>Related party</i>	<i>Relationship</i>	<i>Transactions</i>	<i>30/9/2026</i>	<i>VND</i> <i>30/6/2026</i>
<i>Phải thu ngắn hạn của khách hàng</i>				
Ladona	Related party	Construction services	73,771,939,551	74,361,021,954
Kusto	Related party	Office leasing	493,453	192,446
Kusto Vietnam	Related party	Office leasing	7,762,999	7,762,999
			73,780,196,003	74,368,977,399
<i>Short-term trade payables</i>				
Ladona	Related party	Utilities expenses	-	589,082,403
<i>Advance from a customer</i>				
Kusto	Related party	Office leasing	348,389	348,389
Ladona	Related party	Construction services	-	-
<i>Another short-term payable</i>				
Kusto	Related party	Deposit for office rental	50,895,360	50,895,360
Kusto Vietnam	Related party	Deposit for office rental	15,160,446	15,160,446
			66,055,806	66,055,806

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 September 2026 and for the three-month period then ended

35. RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99

Certain corresponding figures in the financial statements have been reclassified to conform with the presentation guided by Circular No. 99/2025/TT-BTC ("Circular 99"), which was first applied in the current period as at 30 June 2026 and for the accounting period from 1 July 2025 to 30 September 2025. Details are as follows:

	<i>Beginning balance (as previously presented)</i>	<i>represented</i>	<i>Beginning balance (represented)</i>
CONSOLIDATED STATEMENT OF FINANCIAL POSITION			
Cash and cash equivalents	2,764,529,428,481	142,102,249	2,764,671,530,730
Short-term held-to-maturity investments	3,886,747,098,258	407,914,555,365	4,294,661,653,623
<u>Short-term loan receivables</u>	323,020,339,916	(323,020,339,916)	-
Other short-term receivables	202,448,711,570	(85,042,564,771)	117,406,146,799
Provision for short-term doubtful debts	(1,374,041,383,733)	29,440,046,929	(1,344,601,336,804)
Provision for short-term held-to-maturity investments	-	(29,440,046,929)	(29,440,046,929)
Inventories	9,943,222,778,896	136,700,878,017	10,079,923,656,913
Long-term held-to-maturity investments	1,470,000,000	35,014,192	1,505,014,192
Dividends and profits payable	-	678,192,875	678,192,875
Short-term accrued expenses	3,672,002,964,161	(115,330,670,543)	3,556,672,293,618
Other short-term payables	832,925,369,040	(639,793,422)	832,285,575,618
Short-term provisions	255,217,906,794	252,048,916,226	507,266,823,020

CONSOLIDATED INCOME STATEMENT

Selling expense	(7,129,974,971,420)	23,654,779,868	(7,106,320,191,552)
Cost of goods sold and services rendered	-168,845,328	(24,907,514,608)	(25,076,359,936)
Other income	193,227,452,607	(372,913,567)	192,854,539,040
Other expense	(10,009,179,763)	1,625,648,307	(8,383,531,456)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 September 2026 and for the three-month period then ended

36. EXPLANATION FOR THE VARIANCES OF PL BETWEEN TWO PERIOD

	<i>Three-month period ended</i>			
	<i>30/9/2026</i>	<i>30/9/2025</i>	<i>Variances</i>	<i>%</i>
Net profit after tax	<u>305,440,088,107</u>	<u>294,818,204,842</u>	<u>10,621,883,265</u>	<u>3.60%</u>

Reason: Profit after corporate income tax in Q1/2027 increased by 3.6% compared to the same period last year, mainly due to the following indicators:

	<i>Three-month period ended</i>			
	<i>30/9/2026</i>	<i>30/9/2025</i>	<i>Variances</i>	<i>%</i>
Gross profit from sales of goods and rendering of services	561,688,281,276	345,455,838,315	216,232,442,961	62.59%
Other incomes	2,376,050,342	192,854,539,040	(190,478,488,698)	98.77%

Gross profit from sales of goods and rendering of services in Q1/2027 increased by VND 216 billion, equivalent to an increase of 62.59% compared to the same period of the previous year. The growth in profit after tax was sustained despite the fact that, in the same period last year, the Company recognised a non-recurring other income of VND 188 billion from the liquidation of a business cooperation contract in Q1/2026, which did not arise in the current period. As a result, other income in Q1/2027 decreased by VND 190 billion, equivalent to a decrease of 98.77% compared to the same period of the previous year.

37. EVENTS AFTER THE CONSOLIDATED BALANCE SHEET DATE

There is no significant matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the consolidated financial statements of the Group.



Le Nguyen Thuc Trinh
Preparer



Tran Thi Thanh Van
Chief Accountant



Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam
29 October 2026