

BIEN HOA BUILDING MATERIALS PRODUCTION AND CONSTRUCTION JOINT STOCK COMPANY

**FINANCIAL STATEMENTS OF PUBLIC COMPANY
3RD QUARTER OF 2026**

Address: K4/79C Nguyen Tri Phuong Street, Buu Hoa 1 Quarter, Bien Hoa Ward, Dong Nai City
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STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit: VND

Items	Code	Note	Ending balance	Beginning balance
ASSETS				
A- CURRENT ASSETS	100		1.167.036.254.232	796.604.080.014
I. Cash and cash equivalents	110	V.1	27.575.295.605	92.592.976.073
1. Cash	111		27.575.295.605	37.430.955.525
2. Cash equivalents	112		-	55.162.020.548
II. Short-term financial investments	120	V.2	785.007.728.767	659.372.245.203
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		785.007.728.767	659.372.245.203
4. Provisions for impairment of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	130		4.959.868.331	13.129.504.410
1. Short-term trade receivables	131	V.3	2.762.480	3.403.376.723
2. Short-term advances to suppliers	132	V.4	4.164.489.283	3.281.528.848
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5a	792.616.568	6.444.598.839
6. Allowance for short-term doubtful debts (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.7	20.130.039.291	18.766.693.399
1. Inventories	141		20.130.039.291	18.766.693.399
2. Allowance for devaluation of inventories (*)	142		-	-
V. Current biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets (*)	153		-	-
VI. Other current assets	160		329.363.322.238	12.742.660.929
1. Short-term deferred expenses	161		-	659.720.298
2. Deductible VAT	162		-	-
3. Taxes and other receivables from the State	163	V.17	329.363.322.238	12.082.940.631
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-
B - NON-CURRENT ASSETS	200		369.193.107.926	372.948.034.763
I. Long-term receivables	210		38.883.577.966	33.602.601.248
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	V.5b	38.883.577.966	33.602.601.248
6. Allowance for long-term doubtful debts (*)	216		-	-
II. Fixed assets	220		38.348.329.625	45.215.789.898
1. Tangible fixed assets	221	V.8	38.348.329.625	45.215.789.898
- Historical cost	222		541.536.450.073	550.675.580.753
- Accumulated depreciation (*)	223		(503.188.120.448)	(505.459.790.855)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.9	-	-
- Initial cost	228		474.300.000	474.300.000
- Accumulated amortization (*)	229		(474.300.000)	(474.300.000)
III. Non-current biological assets	230		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-

Items	Code	Note	Ending balance	Beginning balance
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of long-term biological assets (*)	238		-	-
IV. Investment property	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Non-current assets in process	250		-	-
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.10	-	-
VI. Long-term financial investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
4. Provisions for impairment of long-term investments in other entities (*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	270		291.961.200.335	294.129.643.617
1. Long-term deferred expenses	271	V.11	286.753.595.758	288.983.091.654
2. Deferred income tax assets	272	V.12	3.243.494.593	2.928.869.828
3. Long-term components and spare parts	273	V.13	1.964.109.984	2.217.682.135
4. Other non-current assets	274		-	-
TOTAL ASSETS (280=100+200)	280		1.536.229.362.158	1.169.552.114.777
LIABILITIES AND OWNER'S EQUITY				
C - LIABILITIES	300		354.526.681.322	465.050.707.903
I. Current liabilities	310		338.309.208.359	450.406.358.763
1. Short-term trade payables	311	V.14	37.560.225.118	23.937.066.321
2. Short-term advances from customers	312	V.15	76.938.469.137	37.122.449.625
3. Payables for dividends and profit distributions	313	V.16	-	140.161.680.000
4. Short-term taxes and amounts payable to the State budget	314	V.17	61.747.726.306	61.954.079.898
5. Payables to employees	315	V.18	54.214.527.793	55.364.517.461
6. Short-term accrued expenses	316	V.19	6.000.000	112.000.000
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.20	376.673.118	-
11. Short-term borrowings and financial lease liabilities	321		-	-
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.21	107.465.586.887	131.754.565.458
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		16.217.472.963	14.644.349.140
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343	V.22	16.217.472.963	14.644.349.140
14. Science and technology development fund	344		-	-
D - OWNER'S EQUITY	400	V.23	1.181.702.680.836	704.501.406.874
1. Owner's capital	411		469.216.000.000	469.216.000.000
- Ordinary shares with voting rights	411a		469.216.000.000	469.216.000.000
- Preferred shares	411b		-	-
2. Share premiums	412		20.714.147.461	20.714.147.461
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases (*)	415		(3.437.784.000)	(3.437.784.000)
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-

Items	Code	Note	Ending balance	Beginning balance
8. Investment and development fund	418		128.966.470.714	128.966.470.714
9. Other equity funds	419		-	-
10. Retained profit	420		566.243.846.661	89.042.572.699
- Retained profit to the end of the previous period	420a		273.508.699	89.042.572.699
- Retained profit for the current period	420b		565.970.337.962	-
TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)	440		1.536.229.362.158	1.169.552.114.777

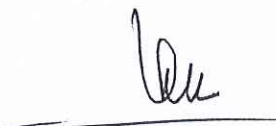
Approved on th 19 October 2026

PREPARER



Nguyễn Ngọc Mai Phương

CHIEF
ACCOUNTANT



Tran Quoc Trieu



LEGAL REPRESENTATIVE

Huỳnh Kim Vu

INCOME STATEMENT

For the accounting period from 01/01/2026 to 30/9/2026

Items	Code	Note	Current quarter of the current year	Current quarter of the previous year	Accumulated from the beginning of the year (Current year)	Accumulated from the beginning of the year (Previous year)
1. Revenue from sales of goods and provisions of services	01	VI.1	442.081.976.377	328.018.061.990	1.233.930.400.732	1.075.372.888.034
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and provisions of services (10=01-02)	10		442.081.976.377	328.018.061.990	1.233.930.400.732	1.075.372.888.034
4. Cost of sales	11	VI.2	289.045.078.494	245.552.028.777	826.610.153.473	785.032.088.619
5. Gross profit from sales of goods and provisions of services (20=10-11)	20		153.036.897.883	82.466.033.213	407.320.247.259	290.340.799.415
6. Gain/loss on disposal, liquidation of investment properties	21		-	-	-	-
7. Financial income	22	VI.3	17.813.844.274	7.844.254.738	25.191.570.102	14.477.967.546
8. Financial expenses	23		-	-	-	-
- In which: Interest expenses	24		-	-	-	-
9. Selling expenses	25	VI.4	5.066.534.420	4.197.979.431	12.236.514.397	10.385.316.269
10. General and administrative expenses	26	VI.5	22.020.366.429	17.975.914.358	64.321.961.150	57.194.863.432
11. Net operating profit {30=20+21+22-(23+25+26)}	30		143.763.841.308	68.136.394.162	355.953.341.814	237.238.587.260
12. Other income	31	VI.6	3.051.675.774	10.760.455.409	351.801.523.592	14.046.742.007
13. Other expenses	32	VI.7	7.500.000	45.143.682	143.442.954	290.950.568
14. Other profit (40=31-32)	40		3.044.175.774	10.715.311.727	351.658.080.638	13.755.791.439
15. Total accounting profit before tax (50=30+40)	50		146.808.017.082	78.851.705.889	707.611.422.452	250.994.378.699
16. Current income tax	51	V.17	29.514.532.975	15.911.728.714	141.955.709.255	50.744.918.164
17. Deferred income tax	52	V.12	(113.329.558)	(111.987.277)	(314.624.765)	(457.842.165)
18. Profit after tax (60=50-51-52)	60		117.406.813.665	63.051.964.452	565.970.337.962	200.707.302.700
19. Basic earnings per share (*)	70	VI.8	2.257	1.147	11.345	3.652
20. Diluted earnings per share (*)	71	VI.8	2.257	1.147	11.345	3.652

Unit: VND

PREPARER

CHIEF ACCOUNTANT

Approved on 1st October 2026



Nguyen Ngoc Mai Phuong

Tran Quoc Trieu

Haynh Kim Vu

CASH FLOW STATEMENT - INDIRECT METHOD
For the accounting period from 01/01/2026 to 30/9/2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year (Current year)	Accumulated from the beginning of the year (Previous year)
I. Cash flows from operating activities				
1. Profit before tax	01		707.611.422.452	250.994.378.699
2. Adjustments for				
- Depreciation/Amortization of fixed assets and investment properties	02	V.8	7.997.178.643	8.238.680.091
- Provisions and allowances	03	V.22	1.573.123.823	2.289.210.827
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		-	-
- Gain/loss from investing activities	05	VI.3, 6, 7	(26.235.663.121)	(15.405.741.095)
- Borrowing costs	06		-	-
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		690.946.061.797	246.116.528.522
- Increase/decrease of receivables	09		(314.553.742.794)	(6.295.997.647)
- Increase/decrease of inventories	10		(1.109.773.741)	24.633.319.416
- Increase/decrease of payables (Exclusive of interest expenses and corporate income tax)	11		48.220.035.527	6.269.843.381
- Increase/decrease of deferred expenses	12		2.889.216.194	(37.002.789.267)
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14		-	-
- Corporate income tax paid	15	V.17	(137.822.236.615)	(51.949.625.703)
- Other cash inflows	16	V.21	46.800.000	29.682.000
- Other cash outflows	17	V.21	(24.335.778.571)	(9.353.180.254)
Net cash generated from operating activities	20		264.280.581.797	172.447.780.448
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.10	(1.129.718.370)	(11.529.924.816)
2. Proceeds from disposals of fixed assets and other non-current assets	22	VI.6	1.044.093.019	971.384.483
3. Cash outflow for lending, buying debt instruments of other entities	23		(1.150.500.000.000)	(951.500.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		1.017.500.000.000	865.000.000.000
5. Equity investments in other entities	25		-	-
6. Cash recovered from investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.1,2 VI.3	32.718.107.086	21.841.151.272
Net cash used in investing activities	30		(100.367.518.265)	(75.217.389.061)
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment for borrowing principal	34		-	-
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36		(228.930.744.000)	(163.521.960.000)
Net cash flows used in financing activities	40		(228.930.744.000)	(163.521.960.000)
Net cash flows during the period (50 = 20+30+40)	50		(65.017.680.468)	(66.291.568.613)
Beginning cash and cash equivalents	60	V.1	92.592.976.073	84.618.966.466
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents (70 = 50+60+61)	70	V.1	27.575.295.605	18.327.397.853

Approved on 19th October 2026

PREPARER

Nguyen Ngoc Mai Phuong

CHIEF
ACCOUNTANT

Tran Quoc Trieu



LEGAL REPRESENTATIVE

Huỳnh Kim Vu

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended 30 September 2026

I. GENERAL INFORMATION

1. Ownership form

Bien Hoa Building Materials Production and Construction Joint Stock Company (hereinafter referred to as “the Company”) is a joint stock company.

2. Business field

The Company operates in the manufacturing, trading and servicing sectors.

3. Principal business activities

The Company’s principal business activities are: to produce and trade in building materials: building stone, building sand, clay for brick and tile production, soil for ground leveling, traffic aggregate soil; to construct traffic, civil and industrial works; to act as an agent for consumption of high-end building materials, interior decoration goods, spare parts and mechanical equipment; to produce hot asphalt concrete.

4. Normal operating cycle

The Company’s normal operating cycle is within 12 months.

5. Headcount

As of the reporting date, the Company’s headcount is 613 (headcount at the beginning of the year: 625).

6. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period.

During the period, the Company first adopted the Vietnamese Enterprise Accounting System, which was promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance (“Circular 99”) in replacement to Circular No. 200/2014/TT-BTC dated 22 December 2014 (“Circular 200”). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the “Beginning balance” column and the “Previous period” column in the Financial Statements have been restated in accordance with the new classifications and names specified in Circular 99 to ensure comparability. These changes do not affect the Company’s total assets, total liabilities, owner's equity and after-tax profit.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong (“VND”) as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 (“Circular 99”) and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Financial Statements.

BIEN HOA BUILDING MATERIALS PRODUCTION AND CONSTRUCTION JOINT STOCK COMPANY

Address: K4/79C Nguyen Tri Phuong Street, Buu Hoa 1 Ward, Bien Hoa Ward, Dong Nai City

FINANCIAL STATEMENTS

For the accounting period ended 30 September 2026

Notes to the Financial Statements (cont.)

Adoption of the new Enterprise Accounting System

The fiscal year ending 31 December 2026 is the first year in which the Company will apply the Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200").

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

The impact of these changes in accounting policies on comparative figures is immaterial.

2. Statement of the compliance with the Accounting Standards and System

The Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were promulgated under Circular 99, and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows), using the historical cost principle and the going-concern assumption.

2. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

3. Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. The Company's held-to-maturity investments include time deposits held to maturity for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

4. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.

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FINANCIAL STATEMENTS

For the accounting period ended 30 September 2026

Notes to the Financial Statements (cont.)

- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the reporting date.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.
 - 50% of the value of debts overdue between 1 year and less than 2 years.
 - 70% of the value of debts overdue between 2 years and less than 3 years.
 - 100% of the value of debts overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the reporting date are recorded into general and administrative expenses.

5. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- For finished goods and work in process: Costs comprise costs of materials, direct labor and directly attributable general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined using the time-weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as of the reporting date are recorded into costs of sales.

6. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months) and long-term (with the allocation period of more than 12 months). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company's deferred expenses primarily consist of compensation costs and quarry exploration costs, including costs incurred in connection with the expansion of quarries. These costs are allocated to costs during the period based on actual mining output.

7. Operating leased assets

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FINANCIAL STATEMENTS

For the accounting period ended 30 September 2026

Notes to the Financial Statements (cont.)

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments.

8. Tangible fixed assets

Tangible fixed assets are presented at historical cost minus any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05–50
Machinery and equipment	03–20
Vehicles	06–30
Office equipment	03–07
Other tangible fixed assets	04

9. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

The Company's intangible fixed asset includes accounting software. Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. The computer software is amortized on a straight-line basis over 3 years.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

10. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repair and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers during the period, for which payment has not yet been made due to insufficient supporting and accounting documentation, as well as employee entitlements such as accrued annual leave and other accrued operation costs (such as costs incurred during seasonal production interval and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Statement of Financial Position based on their remaining maturities as at the reporting date.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with the Law on Securities.

13. Provisions for payables

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, the settlement of which is expected to result in an outflow of economic benefits, and a reliable estimate of the obligation can be made.

The carrying amount of a provision for payables is the best estimate of the amount required to settle the present obligations at the end of the accounting period.

The Company's provisions for payables are provisions for environmental restoration costs, which are made for operating quarries in accordance with obligations and estimated costs (the annual deposit amount under the approved plan is used by the Company to determine the provision amount).

14. Owner's equity

Owner's capital

The owner's capital is recorded according to the actual amounts invested by the shareholders.

Share premiums

Share premiums recognized comprise:

- The excess of the issuance price over the par value of shares issued in an IPO or additional issuance.
- The difference between the repurchase price and the re-issuance price of the Company's own shares.

Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period.

Treasury shares

When a share capital in the owner's equity is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury shares and a corresponding decrease in owner's equity then is recognized. As of the reporting date, the actual cost of treasury shares is presented in the Statement of Financial Position as a negative figure to reduce owner's equity. Where shares are repurchased for immediate cancellation, their cost is deducted directly from owner's capital and share premium. Upon reissuance, the carrying amount of the treasury shares is determined using the weighted average method. The difference between the reissuance price and the weighted average cost is recognized in share premium.

15. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

16. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise and finished goods shall be recognized when the Company satisfies its contractual obligations by transferring control of the merchandise and finished goods to the customer, provided that all of the following conditions are met:

- The Company transfers most of risks and benefits incident to the ownership of merchandise, products to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products sold.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company satisfies its contractual obligations, provided that all of the following conditions are met:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

17. Expenses

Expenses are those that result in outflows of the Company's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

18. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses, non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the period.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expenses.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date 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 income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

19. Related party

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Notes to the Financial Statements (cont.)

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- The parent company and other fellow subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Board of Management, the Supervisory Board, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by the key management personnel or major shareholders of the Company and entities that share the key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

20. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing an individual product or service or a group of related products or services, and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business segment. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.

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Notes to the Financial Statements (cont.)**V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION****1. Cash and cash equivalents**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	961,124,707	833,464,000
Cash in bank	26,614,170,898	36,597,491,525
+ VietinBank – Dong Nai Branch	9,962,508,459	7,257,276,325
+ BIDV – Dong Nai Branch	8,105,501,439	14,366,413,263
+ Agribank – Dong Nai Branch	2,535,933,314	681,622,091
+ Vietcombank – Dong Nai Branch	2,989,966,923	2,330,715,588
+ Sacombank – Dong Nai Branch	617,257,048	2,316,074,684
+ BIDV – Bien Hoa Branch	2,403,003,715	9,645,389,574
Cash equivalents	-	55,162,020,548
+ Term deposit with a maturity of no more than 3 months at BIDV – Dong Nai Branch	-	15,000,000,000
+ Term deposit with a maturity of no more than 3 months at BIDV – Bien Hoa Branch	-	15,000,000,000
+ Term deposit with a maturity of no more than 3 months at Sacombank – Dong Nai Branch	-	25,000,000,000
+ Accrued interest on term deposits with a maturity of no more than 3 months	-	162,020,548
Total	<u>27,575,295,605</u>	<u>92,592,976,073</u>

2. Short-term held-to-maturity investments

This item represents term deposits in banks. Details as follows:

	<u>Ending balance</u>			<u>Beginning balance</u>		
	<u>Costs</u>	<u>Recoverable value</u>	<u>Provisions</u>	<u>Costs</u>	<u>Recoverable value</u>	<u>Provisions</u>
VietinBank – Dong Nai Branch	204,000,000,000	204,000,000,000	-	242,000,000,000	242,000,000,000	-
BIDV – Bien Hoa Branch ⁽ⁱ⁾	345,500,000,000	345,500,000,000	-	280,000,000,000	280,000,000,000	-
Vietcombank – Dong Nai Branch	106,000,000,000	106,000,000,000	-	35,000,000,000	35,000,000,000	-
Other banks	129,500,000,000	129,500,000,000	-	95,000,000,000	95,000,000,000	-
Accrued interest on term deposits with a maturity of no more than 12 months	7,728,767	7,728,767	-	7,372,245,203	7,372,245,203	-
Total	<u>785,007,728,767</u>	<u>785,007,728,767</u>	<u>-</u>	<u>659,372,245,203</u>	<u>659,372,245,203</u>	<u>-</u>

⁽ⁱ⁾ In which, 6-month deposit of VND 10,500,000,000 and 12-month deposit of VND 10,000,000,000 are used to guarantee the implementation of projects.

3. Short-term trade receivables

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Carrying value</u>	<u>Allowances</u>	<u>Carrying value</u>	<u>Allowances</u>
Nguyen Minh Investment Company Limited	-	-	1,339,726,257	-
Chau Pha Construction and Transport Services Trading Company Limited	-	-	894,604,885	-

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Notes to the Financial Statements (cont.)

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Viet Stone Investment & Construction Company Limited	-	-	781,522,828	-
Six Four Seven Aeronautics Project Construction Joint Stock Company	-	-	362,941,528	-
Viet Nam Handles Clean Environment Company Limited	2,762,480	-	-	-
Other customers	-	-	24,581,225	-
Total	2,762,480	-	3,403,376,723	-

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Thanh Long Technical Services and Equipment Joint Stock Company	44,497,000	1,597,860,000
Dong Loi Equipment & Services Corporation	1,553,871,600	980,974,800
VIETRAVEL Tourism Joint Stock Company – Dong Nai Branch	2,465,000,000	-
Other suppliers	101,120,683	702,694,048
Total	4,164,489,283	3,281,528,848

5. Other receivables**5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Advances	28,000,000	-	28,000,000	-
Social insurance premiums and health insurance premiums	538,778,584	-	506,213,914	-
Unemployment insurance premiums	55,837,984	-	52,410,124	-
Interest on deposit at the Dong Nai City Agriculture and Environment Fund	-	-	4,473,736,000	-
Other short-term receivables	170,000,000	-	1,384,238,801	-
Total	792,616,568	-	6,444,598,839	-

5b. Other long-term receivables

This item reflects the deposit and interest thereon for environmental rehabilitation and restoration for quarries held at the Dong Nai City Agriculture and Environment Fund. Details are as follows:

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Thanh Phu 1 quarry	6,830,620,589	-	6,802,820,253	-
Tan Cang 1 quarry	6,473,754,467	-	6,281,132,620	-
Thien Tan 2 quarry	10,847,321,058	-	10,260,502,523	-
Soklu 2 quarry	5,554,368,266	-	5,554,368,266	-
Soklu 5 quarry	4,703,777,586	-	4,703,777,586	-
Deposit interest	4,473,736,000	-	-	-
Total	38,883,577,966	-	33,602,601,248	-

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Notes to the Financial Statements (cont.)**6. Overdue debts**

The Company has no overdue or irrecoverable receivables.

7. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Materials and supplies	5,881,380,071	-	4,923,575,482	-
Work-in-process	278,646,745	-	-	-
Finished goods	13,694,556,629	-	13,608,908,409	-
Merchandise	275,455,846	-	234,209,508	-
Total	20,130,039,291	-	18,766,693,399	-

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical cost						
Beginning balance	52,904,091,210	380,517,682,367	112,883,333,641	3,977,695,757	392,777,778	550,675,580,753
Acquisition during the period	-	-	1,129,718,370	-	-	1,129,718,370
Liquidation, disposal	-	(10,268,849,050)	-	-	-	(10,268,849,050)
Ending balance	52,904,091,210	370,248,833,317	114,013,052,011	3,977,695,757	392,777,778	541,536,450,073
<i>In which:</i>						
Assets fully depreciated but still in use	20,133,930,925	345,277,496,944	74,642,121,444	3,895,195,757	115,000,000	444,063,745,070
Assets waiting for liquidation	-	-	334,050,564	-	-	334,050,564
Accumulated depreciation						
Beginning balance	40,751,262,934	367,750,909,250	92,792,381,230	3,946,070,757	219,166,684	505,459,790,855
Depreciation during the period	805,619,673	2,195,281,410	4,931,819,218	12,375,000	52,083,342	7,997,178,643
Liquidation, disposal	-	(10,268,849,050)	-	-	-	(10,268,849,050)
Ending balance	41,556,882,607	359,677,341,610	97,724,200,448	3,958,445,757	271,250,026	503,188,120,448
Carrying value						
Beginning balance	12,152,828,276	12,766,773,117	20,090,952,411	31,625,000	173,611,094	45,215,789,898
Ending balance	11,347,208,603	10,571,491,707	16,288,851,563	19,250,000	121,527,752	38,348,329,625
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

The list of tangible fixed assets at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Thanh Phu inland waterway terminal + 02 conveyor systems	8,428,131,701	4,486,797,000	3,941,334,701
Thanh Phu Stone Crushing and Screening Plant No. 9 (upgrade phase in 2025)	11,125,773,059	1,854,295,510	9,271,477,549
Other tangible fixed assets	521,982,545,313	496,847,027,938	25,135,517,375
Total	541,536,450,073	503,188,120,448	38,348,329,625

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Notes to the Financial Statements (cont.)**9. Intangible fixed assets**

This item represents the computer software fully amortized.

10. Construction in progress

	Beginning balance	Costs incurred during the period	Inclusion in fixed assets during the period	Ending balance
Acquisition of fixed assets	-	1,129,718,370	1,129,718,370	-
<i>Purchase of one Hyundai truck fitted with a self-propelled crane (100% brand new)</i>	-	1,129,718,370	1,129,718,370	-
Total	-	1,129,718,370	1,129,718,370	-

11. Long-term deferred expenses

	Ending balance	Beginning balance
Compensation incurred for Thanh Phu 1 quarry	81,025,586,445	70,019,801,147
Compensation incurred for Tan Cang 1 quarry	83,354,527,923	87,494,660,511
Compensation incurred for Thien Tan 2 quarry	107,149,800,781	113,284,628,857
Cost of planning, exploration, compensation for land clearance at Doi Chua 2 quarry (i)	2,279,247,710	2,279,247,710
Compensation for environmental damages	3,151,962,789	613,543,992
Compensation to local residents for repairing house cracks	1,228,601,023	1,412,668,441
Other long-term deferred expenses	8,563,869,087	13,878,540,996
Total	286,753,595,758	288,983,091,654

- (i) The documents on cost of planning, exploration, compensation for land clearance at Doi Chua 2 quarry have been handed over to the Dong Nai Province Department of Natural Resources and Environment (the Dong Nai City Department of Agriculture and Environment now) according to the Handover Minutes dated 28 November 2014. This cost will be recovered when the project is transferred to the winning contractor.

12. Deferred income tax assets

The deferred income tax assets are related to provisions for environment restoration. Details during the period are as follows:

	Beginning balance	Inclusion into business results during the period	Ending balance
Thanh Phu 1 quarry	162,952,787	40,432,268	203,385,055
Tan Cang 1 quarry	241,031,078	92,259,084	333,290,162
Thien Tan 2 quarry	484,819,456	181,933,413	666,752,869
Soklu 2 quarry	1,108,948,877	-	1,108,948,877
Soklu 5 quarry	931,117,630	-	931,117,630
Total	2,928,869,828	314,624,765	3,243,494,593

The corporate income tax rate used to determine the value of deferred income tax assets is 20%.

13. Long-term components, spare parts and accessories

This item reflects components, spare parts and accessories that have not been used for over 1 year.

14. Short-term trade payables

	Ending balance	Beginning balance
Defense Economic Technical Industry Corporation	4,018,947,376	-
Kim Minh Phuong Company Limited	1,912,304,668	1,728,831,032
Quang Duy Pte.	726,003,439	2,354,910,776
Other suppliers	30,902,969,635	19,853,324,513
Total	37,560,225,118	23,937,066,321

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Notes to the Financial Statements (cont.)**15. Short-term advances from customers**

	<u>Ending balance</u>	<u>Beginning balance</u>
Truong Son Construction Corporation	28,764,329,793	455,380,827
Viet Nam Construction and Import - Export Joint Stock Corporation	1,225,846,737	4,477,032,469
319 Corporation Ministry of National Defence	5,126,729,557	-
SIC Trading Construction Investment Joint Stock Company	1,883,131,098	6,058,364,395
KCN Tan Hiep Joint Stock Company	4,085,198,328	-
KCN Xuan Que Joint Stock Company	5,264,570,581	-
Other customers	30,588,663,043	26,131,671,934
Total	76,938,469,137	37,122,449,625

16. Payables for dividends and profit distributions

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Dividends payable to related parties</i>	-	111,722,400,000
Dong Nai Food Industrial Corporation	-	69,090,000,000
KSB Industrial Development Investment Company Limited	-	30,900,000,000
Hoa An Joint-Stock Company	-	11,732,400,000
<i>Dividends payable to other shareholders</i>	-	28,439,280,000
Total	-	140,161,680,000

17. Short-term taxes and amounts payable to the State budget

	<u>Beginning balance</u>		<u>Movements during the period</u>		<u>Ending balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Amount payable</u>	<u>Amount paid</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	11,638,810,127	-	92,007,308,710	(93,780,002,649)	9,866,116,188	-
Corporate income tax	25,381,060,335	-	141,955,709,255	(137,822,236,615)	29,514,532,975	-
Personal income tax	2,049,336,801	-	5,122,363,840	(6,419,934,641)	751,766,000	-
Natural resource tax	16,860,540,974	-	123,748,606,073	(127,534,575,509)	13,074,571,538	-
Land rental	-	12,082,940,331	33,824,814,132	(18,393,977,765)	3,347,896,036	-
Environmental protection fee	6,024,331,661	-	44,848,824,453	(46,185,656,744)	4,687,499,370	-
Mineral exploitation licensing fee	-	300	(329,321,273,938)	(42,048,000)	-	329,363,322,238
- Primary mineral exploitation licensing fee	-	-	14,565,383,366	-	14,565,383,366	-
- Secondary mineral exploitation licensing fee	-	300	(159,678)	-	-	159,978
- Mineral exploitation licensing fee settled for the period from 2014 to June 2025 ⁽ⁱ⁾	-	-	(343,928,545,626)	-	-	343,928,545,626
- Water exploitation licensing fee	-	-	42,048,000	(42,048,000)	-	-
Non-agricultural land tax	-	-	902,719,588	(397,375,389)	505,344,199	-
Compensation for the loss of land specifically used for rice cultivation	-	-	357,735,000	(357,735,000)	-	-
Total	61,954,079,898	12,082,940,631	113,446,807,113	(430,933,542,312)	61,747,726,306	329,363,322,238

- (i) The overpayment of the mineral exploitation licensing fee, amounting to VND 343,928,545,626 arising from the settlement of accounts for the period from 2014 to June 2025, shall be offset against the mineral exploitation licensing fee for subsequent payment periods (pursuant to sub-clause c, Clause 8, Article 139 of Decree No. 193/2025/NĐ-CP dated 02 July 2025).

These notes form an integral part of and should be read in conjunction with the Financial Statements

BIEN HOA BUILDING MATERIALS PRODUCTION AND CONSTRUCTION JOINT STOCK COMPANY

Address: K4/79C Nguyen Tri Phuong Street, Buu Hoa 1 Ward, Bien Hoa Ward, Dong Nai City

FINANCIAL STATEMENTS

For the accounting period ended 30 September 2026

Notes to the Financial Statements (cont.)**Value added tax (VAT)**

The Company has to pay VAT using the deduction method. The tax rates applied are as follows:

- | | | |
|---------------------------------|---|---------|
| • Water | : | 5% |
| • Other products ⁽ⁱ⁾ | : | 8%, 10% |

- (i) From 01 January 2026 to 31 December 2026, the Company is entitled to a value-added tax rate of 8% on certain merchandise and services pursuant to Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government, providing guidance on Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Import duty

The Company has to declare and pay this duty in line with the Customs' notices.

Corporate income tax

The Company has to pay corporate income tax on its assessable income at the rate of 20%.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	707,611,422,452	250,994,378,699
Increases/(decreases) of accounting profit to determine taxable income:		
• Increases	2,167,123,823	2,730,212,122
Assessable income	709,778,546,275	253,724,590,821
Corporate income tax rate	20%	20%
Corporate income tax payable	141,955,709,255	50,744,918,164

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax

The Company has to pay the natural resource tax for mining activities according to Circular No. 152/2015/TT-BTC dated 02 October 2015 and Circular No. 135/2026/TT-BTC dated 09 September 2026 of the Ministry of Finance guiding the natural resource tax at the following unit prices and tax rates:

	Unit price (VND/m³)	Tax rate
- Soil for ground levelling:	70,742	7%
- Brick clay:	150,000	15%
- Surface water:	4,000	3%
- Underground water:	7,000	8%
- Construction sand (sand exploited and washed ashore)	360,550	15%
- Finished stone:	Higher price between the average selling price by stone category (revenue by category divided by output by category) and the prescribed price for each stone category (as per Decision No. 62/2025/QĐ-UBND dated 17 November 2025 of the People's Committee of Dong Nai Province)	10%
- Altered rock	60,000	10%

Land rental

The Company has to pay the land rental according to the notices of the tax authority for the area and at unit price as stipulated in the decision on land lease and the contract of land lease.

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Notes to the Financial Statements (cont.)***Environmental protection fee***

The Company has to pay the environmental protection fee according to the Government's Decree No. 27/2023/NĐ-CP dated 31 May 2023 regarding the environmental protection fee imposed on mining at the following unit prices:

- Brick clay:	VND 3,300/m ³
- Soil for ground levelling:	VND 2,200/m ³
- Construction sand:	VND 6,600/m ³
- Raw stone:	VND 4,507.80/ton

Mineral exploitation licensing fee

The Company has to pay the mineral exploitation licensing fee for quarries according to the decisions of the People's Committee of Dong Nai City and the notices of the Dong Nai City Tax Authority.

Other taxes

The Company has to declare and pay these taxes in line with the prevailing regulations.

18. Payables to employees

This item represents the salary fund to be paid to employees.

19. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Accruals of fees for translating the Financial Statements into English	6,000,000	112,000,000
Total	<u>6,000,000</u>	<u>112,000,000</u>

20. Other short-term payables

	<u>Ending balance</u>	<u>Beginning balance</u>
Personal income tax payable to employees	376,673,118	-
Total	<u>376,673,118</u>	<u>-</u>

21. Bonus and welfare fund

	<u>Beginning balance</u>	<u>Other increases</u>	<u>Disbursement during the period</u>	<u>Ending balance</u>
Bonus fund	63,268,663,680	46,800,000	12,312,540,000	51,002,923,680
Welfare fund	62,947,647,751	-	7,531,984,544	55,415,663,207
Bonus fund for the Management	5,538,254,027	-	4,491,254,027	1,047,000,000
Total	<u>131,754,565,458</u>	<u>46,800,000</u>	<u>24,335,778,571</u>	<u>107,465,586,887</u>

22. Provisions for long-term payables

The Company's provisions for long-term payables are those for environment restoration. Details are as follows:

	<u>Beginning balance</u>	<u>Increase due to provision</u>	<u>Ending balance</u>
Thanh Phu 1 quarry	814,763,938	202,161,339	1,016,925,277
Tan Cang 1 quarry	1,205,155,390	461,295,423	1,666,450,813
Thien Tan 2 quarry	2,424,097,278	909,667,061	3,333,764,339
Soklu 2 quarry	5,544,744,384	-	5,544,744,384
Soklu 5 quarry	4,655,588,150	-	4,655,588,150
Total	<u>14,644,349,140</u>	<u>1,573,123,823</u>	<u>16,217,472,963</u>

These notes form an integral part of and should be read in conjunction with the Financial Statements

BIEN HOA BUILDING MATERIALS PRODUCTION AND CONSTRUCTION JOINT STOCK COMPANY

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Notes to the Financial Statements (cont.)**23. Owner's equity****23a. Statement of changes in owner's equity**

	Owner's capital	Share premiums	Share repurchases	Investment and development fund	Retained profit	Total
Beginning balance of the previous year	469,216,000,000	20,714,147,461	(3,437,784,000)	98,757,734,897	71,910,866,449	657,160,964,807
Adjustment in accordance with the State Audit	-	-	-	65,060,286	487,952,139	553,012,425
Adjusted beginning balance of the previous year	469,216,000,000	20,714,147,461	(3,437,784,000)	98,822,795,183	72,398,818,588	657,713,977,232
Profit in the previous period	-	-	-	-	200,707,302,700	200,707,302,700
Reversal of fund appropriation in the previous period	-	-	-	-	318,226,548	318,226,548
Dividend advance in the previous period	-	-	-	-	(70,080,840,000)	(70,080,840,000)
Ending balance of the previous period	469,216,000,000	20,714,147,461	(3,437,784,000)	98,822,795,183	203,343,507,836	788,658,666,480
Beginning balance of the current year	469,216,000,000	20,714,147,461	(3,437,784,000)	128,966,470,714	89,042,572,699	704,501,406,874
Profit in the current period	-	-	-	-	565,970,337,962	565,970,337,962
Dividend distribution in the current period	-	-	-	-	(88,769,064,000)	(88,769,064,000)
Ending balance of the current period	469,216,000,000	20,714,147,461	(3,437,784,000)	128,966,470,714	566,243,846,661	1,181,702,680,836

23b. Details of owner's capital

	Ending balance	Beginning balance
Dong Nai Food Industrial Corporation	230,300,000,000	230,300,000,000
KSB Industrial Development Investment Company Limited	103,000,000,000	103,000,000,000
Hoa An Joint-Stock Company	47,150,000,000	39,108,000,000
Other shareholders	88,766,000,000	96,808,000,000
Total	469,216,000,000	469,216,000,000

23c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	46,921,600	46,921,600
Number of shares sold to the public	46,921,600	46,921,600
- Common shares	46,921,600	46,921,600
- Preferred shares	-	-
Number of shares repurchased	(201,040)	(201,040)
- Common shares	(201,040)	(201,040)
- Preferred shares	-	-
Number of outstanding shares	46,720,560	46,720,560
- Common shares	46,720,560	46,720,560
- Preferred shares	-	-

Par value per outstanding share: VND 10,000.

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Notes to the Financial Statements (cont.)**23d. Profit distribution**

The Company has distributed its 2025 post-tax profits in accordance with Resolution No. 01/2026/DHĐCD dated 16 June 2026 of the 2026 Annual General Meeting of Shareholders as follows:

	Amount to be distributed	Amount appropriated in the previous year	Amount distributed in the current period
• Appropriation for investment and development fund for 2025	30,143,675,531	30,143,675,531	-
• Appropriation for bonus and welfare fund for 2025	39,186,778,191	39,186,778,191	-
• Appropriation for bonus fund to the Management for 2025	5,538,254,027	5,538,254,027	-
• Dividend distribution for 2025	228,930,744,000	140,161,680,000	88,769,064,000
Total	303,799,451,749	215,030,387,749	88,769,064,000

24. Off-statement of financial position items***Treated doubtful debts***

The trade receivables of VND 5,594,808,942 from some customers have been written off due to irrecoverableness (beginning balance: VND 5,594,808,942).

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of soil, stone	1,232,521,971,894	1,030,729,074,145
Revenue from sales of merchandise ⁽ⁱ⁾	108,419,783	446,678,656
Other revenues	1,300,009,055	44,197,135,233
Total	1,233,930,400,732	1,075,372,888,034

- ⁽ⁱ⁾ Revenue from sales of finished goods transferred from the factories to the Center is presented as revenue from sales of soil and stone rather than as revenue from sales of merchandise. Comparative figures for the previous period have also been reclassified to align with the detailed presentation of revenue in the current period.

1b. Revenue from sales of goods and provisions of services to related parties

The Company has no sales of goods or provisions of services to related parties.

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of soil, stone sold	826,222,747,028	741,810,904,749
Costs of merchandise sold ⁽ⁱ⁾	98,839,895	418,443,923
Other costs	288,566,550	42,802,739,947
Total	826,610,153,473	785,032,088,619

- ⁽ⁱ⁾ The cost of finished goods transferred from the factories to the Center is presented as cost of soil and stone rather than cost of merchandise sold. Comparative figures for the previous period have also been reclassified to align with the detailed presentation of the cost of sales in the current period.

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Notes to the Financial Statements (cont.)**3. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	25,191,570,102	14,243,411,546
Interest on environmental restoration and rehabilitation deposits	-	234,556,000
Total	25,191,570,102	14,477,967,546

4. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	4,849,097,149	4,245,207,146
Materials, packages, tools and supplies	41,763,102	30,162,571
Depreciation/(amortization) of fixed assets	-	5,250,000
Transport expenses	1,207,205,660	938,349,792
Motorized transport expenses	4,833,845,521	4,276,101,395
Other expenses	1,304,602,965	890,245,365
Total	12,236,514,397	10,385,316,269

5. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	41,836,598,534	36,481,707,594
Administrative supplies and office supplies	535,870,759	516,573,248
Depreciation/(amortization) of fixed assets	567,971,172	731,408,451
Equipment repair costs	14,221,989,609	13,401,072,524
Other expenses	7,159,531,076	6,064,101,615
Total	64,321,961,150	57,194,863,432

6. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Proceeds from liquidation and disposal of tangible fixed assets	1,044,093,019	927,773,549
Proceeds from sales of supplies	-	60,294,000
Proceeds from sales of scraps	3,576,077,340	2,009,030,841
Inventory surplus	196,874,469	229,564,092
Income from discounts and commissions	49,413,460	53,709,922
Income from reduction in land rental (*)	-	10,566,183,023
Income from the settlement of overpayment of mineral exploitation licensing fee (**)	343,928,545,626	-
Other income	3,006,519,678	200,186,580
Total	351,801,523,592	14,046,742,007

(*) The land rental has been reduced in accordance with the Government's Decree No. 87/2025/NĐ-CP dated 11 April 2025 on the reduction of land rental for 2024, Decision No. 590/QĐ-CTDON dated 04 August 2025, Decision No. 671/QĐ-CTDON, Decision No. 672/QĐ-CTDON, Decision No. 673/QĐ-CTDON dated 06 August 2025 and Decision No. 1091/QĐ-CTDON dated 28 August 2025 of the Dong Nai Province Tax Authority on the reduction of land rental for 2024.

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Notes to the Financial Statements (cont.)

- (**) The overpayment of mineral exploitation licensing fee for the period from 2014 to June 2025, as settled in accordance with Notices No. 9521/TB-DON, 9522/TB-DON, 9530/TB-DON dated 29 May 2026 and Notices No. 9722/TB-DON, 9725/TB-DON dated 02 June 2026 issued by the Dong Nai City Tax Authority.

7. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Disposal of materials	-	73,700,821
Costs of valuation and auction of fixed assets	7,500,000	
Stocktaking	-	6,944,858
Other expenses	135,942,954	210,304,889
Total	143,442,954	290,950,568

8. Earnings per share**8a. Basic earnings per share**

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after corporate income tax	565,970,337,962	200,707,302,700
Appropriation for bonus and welfare fund for employees and the Company's management ⁽ⁱ⁾	(35,903,712,148)	(30,106,095,405)
Profit used to calculate basic/diluted earnings per share	530,066,625,814	170,601,207,295
Weighted average number of outstanding shares during the period	46,720,560	46,720,560
Basic/diluted earnings per share	11,345	3,652

- (i) In accordance with Resolution No. 01/2026/DHĐCĐ dated 16 June 2026 of the 2026 Annual General Meeting of Shareholders, the bonus and welfare fund for employees and the Company's Management is appropriated not exceeding average salary for three months.

8b. Other information

There is no transaction over the common share or potential common share from the reporting date until the date of these Financial Statements.

9. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of materials, supplies, and tools	209,161,191,118	178,485,047,612
Labor costs	156,397,753,774	146,244,218,032
Depreciation/(amortization) of fixed assets	7,997,178,643	8,238,680,091
Expenses for external services	215,393,016,835	170,929,868,343
Other expenses	314,219,488,650	348,714,454,242
Total	903,168,629,020	852,612,268,320

Comparative figures for the previous period have been restated to conform to the current period's presentation of operating costs by factors.

VII. OTHER DISCLOSURES**1. Transactions and balances with related parties**

The Company's related parties include key management personnel, their related individuals and other related parties.

These notes form an integral part of and should be read in conjunction with the Financial Statements

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FINANCIAL STATEMENTS

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Notes to the Financial Statements (cont.)**1a. Transactions and balances with the key management personnel and their related individuals**

The key management personnel comprise members of the Board of Directors and the Management (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or provisions of services and no other transactions with the key management personnel and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

The Company has no receivables from or payables to the key management personnel and their related individuals.

Salaries and remuneration of the key management personnel and the Supervisory Board as below:

Salaries and Remuneration of the Key Management Personnel and the Super-Auditor				Total
	Position	Salary Compensation		remuneration
Current period				
Mr. Huynh Xuan Dao	Chairman	1,035,000,000	-	1,035,000,000
Mr. Huynh Kim Vu	BOD Member and Director	855,000,000	171,000,000	1,026,000,000
Mr. Phan Tan Dat	BOD Member	-	171,000,000	171,000,000
Mr. Le Dinh Vu Long	BOD Member	-	171,000,000	171,000,000
Mr. Pham Quoc Thai	BOD Member and Deputy Director	810,000,000	171,000,000	981,000,000
Mr. Nguyen Hung Thang	Governance Manager, BOD Secretary and Deputy Director	810,000,000	45,000,000	855,000,000
Mr. Pham Thai Hop	Deputy Director	810,000,000	-	810,000,000
Mr. Nguyen Nhu Thach	Deputy Director	810,000,000	-	810,000,000
Mr. Hoang Dang Quoc Vinh	Deputy Director	810,000,000	-	810,000,000
Mr. Tran Quoc Trieu	Chief Accountant	810,000,000	-	810,000,000
Mr. Huynh Duong Tai	Head of the Supervisory Board	630,000,000	-	630,000,000
Mr. Le Cong Son	Supervisor	-	126,000,000	126,000,000
Ms. Nguyen Thi Thanh Truc	Supervisor	-	77,000,000	77,000,000
Ms. Truong Nguyen Ngoc Hoa	Supervisor	-	49,000,000	49,000,000
Total		7,380,000,000	981,000,000	8,361,000,000
Previous period				
Mr. Huynh Xuan Dao	Chairman	855,000,000	-	855,000,000
Mr. Huynh Kim Vu	BOD Member and Director	720,000,000	126,000,000	846,000,000
Mr. Nguyen Thanh Tung	BOD Member	-	81,666,667	81,666,667
Mr. Phan Tan Dat	BOD Member	-	126,000,000	126,000,000
Mr. Le Dinh Vu Long	BOD Member	-	44,333,333	44,333,333
Mr. Pham Quoc Thai	BOD Member and Deputy Director	630,000,000	126,000,000	756,000,000
Mr. Nguyen Hung Thang	Governance Manager, BOD Secretary and Deputy Director	630,000,000	27,000,000	657,000,000
Mr. Pham Thai Hop	Deputy Director	630,000,000	-	630,000,000
Mr. Nguyen Nhu Thach	Deputy Director	630,000,000	-	630,000,000
Mr. Hoang Dang Quoc Vinh	Deputy Director	630,000,000	-	630,000,000
Mr. Tran Quoc Trieu	Chief Accountant	630,000,000	-	630,000,000
Mr. Huynh Duong Tai	Head of the Supervisory Board	450,000,000	-	450,000,000
Mr. Le Cong Son	Supervisor	-	33,250,000	33,250,000
Ms. Nguyen Thi Thu Tra	Supervisor	-	61,250,000	61,250,000
Ms. Nguyen Thi Thanh Truc	Supervisor	-	94,500,000	94,500,000
Total		5,805,000,000	720,000,000	6,525,000,000

These notes form an integral part of and should be read in conjunction with the Financial Statements

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Notes to the Financial Statements (cont.)**1b. Transactions and balances with other related parties**

Other related parties of the Company include:

Other related parties	Relationship
Dong Nai Food Industrial Corporation	Shareholder holding 49.08% of the charter capital
KSB Industrial Development Investment Company Limited	Shareholder holding 21.95% of the charter capital
Hoa An Joint-Stock Company	Shareholder holding 10.05% of the charter capital
DRH Holdings JSC	Company with the same key management personnel
Binh Duong Mineral and Construction Joint Stock Company	Company with the same key management personnel

Transactions with other related parties

Transactions with other related parties are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Dong Nai Food Industrial Corporation</i>		
Dividend payment	112,847,000,000	80,605,000,000
Dividend distribution	43,757,000,000	34,545,000,000
<i>KSB Industrial Development Investment Company Limited</i>		
Dividend payment	50,470,000,000	36,050,000,000
Dividend distribution	19,570,000,000	15,450,000,000
<i>Hoa An Joint-Stock Company</i>		
Dividend payment	19,818,610,000	13,386,200,000
Dividend distribution	8,086,210,000	5,866,200,000

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Note No. V.16.

2. Segment information

The Company's principal business activities are to exploit and trade in construction stone (accounting for more than 90% of total revenue) and all products are consumed in Vietnam.

3. Comparative figures

The fiscal year ending 31 December 2026 was the first year in which the Company adopted the Enterprise Accounting System under Circular 99, replacing Circular 200.

The application of the new Enterprise Accounting System does not cause any material effects on the comparative figures. The Company has restated the comparative figures for certain items in the Statement of Financial Position to align with the presentation of the Financial Statements for the accounting period ended 30 September 2026 in accordance with Circular 99. The restated items are as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures
Cash equivalents	112	55,000,000,000	162,020,548	55,162,020,548
Short-term held-to-maturity investments	123	652,000,000,000	7,372,245,203	659,372,245,203
Other short-term receivables	135	13,978,864,590	(7,534,265,751)	6,444,598,839
Payables for dividends and profit distributions	313	-	140,161,680,000	140,161,680,000
Other short-term payables	320	140,161,680,000	(140,161,680,000)	-

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For the accounting period ended 30 September 2026

Notes to the Financial Statements (cont.)

4. Subsequent events

From the end of the accounting period to the date of approval of the Financial Statements, there are no material subsequent events which require adjustments or disclosures in the Financial Statements.



Nguyen Ngoc Mai Phuong
Preparer



Tran Quoc Trieu
Chief Accountant



Approved on th19 October 2026 

Huynh Kim Vu
Director
Legal Representative