

CÔNG TY CỔ
PHẦN XÂY DỰNG
SỐ 9 - VC9

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Standard Form 01-B

VC9 - NO 9 CONSTRUCTION
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom – Happiness

No: MO/2026/CV/VC9-TCKT

Hanoi, 20/10/2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENT

Kind Attention To: Hanoi Stock Exchange

Pursuant to Article 14.3 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the stock market, VC9 - No 9 Construction Joint Stock Company hereby discloses the quarterly financial statements (FS) for Quarter 3 of the year 2026, submitted to the Hanoi Stock Exchange as follows:

1. Name of Organization: VC9 - No 9 Construction Joint Stock Company

- Stock symbol: VC9
- Address: 5th Floor, Tasco Building, Lot HH2-2, Pham Hung Street, Tu Liem Ward, Hanoi City
- Telephone number: 0243554606 Fax:
- Email: vc9@vc9.vn Website: vc9.vn



2. Disclosure Information:

- Financial Statements for the quarter 3 year 2026
 - ☒ Separate Financial Statements (For listed organizations without subsidiaries, where the superior accounting unit has affiliated units);

☐ Consolidated Financial Statements (For listed organization with subsidiaries);

☐ Combined Financial Statements (For listed organizations with affiliated accounting units operating under a separate accounting system)

- Cases Requiring Explanation of Causes:

+ The auditing organization issues an opinion that is not an unqualified opinion regarding the financial statements (for reviewed/audited financial statements):

☐ Yes

☒ No

Explanation document in case of yes:

☐ Yes

☒ No

+ Post-tax profit in the reporting period shows a variance of 5% or more between pre-audit and post-audit figures, or a change from a loss to a profit or vice versa (for reviewed/audited financial statements).

☐ Yes

☒ No

Explanation document in case of yes:

☐ Yes

☒ No

+ Profit after corporate income tax in the income statement for the reporting period (compared to the same period of the previous year) changes by 10% or more:

☒ Yes

☐ No

Explanation document in case of yes:

☒ Yes

☐ No

+ Profit after tax for the reporting period shows a loss or changes from a profit in the same period of the previous year to a loss, or vice versa:

☐ Yes

☒ No

Explanation Document in Case of Affirmative Response ("Yes"):

☐ Yes

☒ No

This information has been published on the company's website on 20/10/2026 at the following link: <https://vc9.vn/category/quan-he-co-dong>

3. Report on Transactions Valued at 35% or More of Total Assets in 2026

If there are any transactions that fall under this category, the Financial Institution (TCNY) is requested to report the following details in full:

Transaction Content:

Ratio of Transaction Value / Total Asset Value of the Enterprise (%): (Based on the most recent annual financial report)

Transaction Completion Date:

We hereby commit that the information disclosed above is true and accurate, and we take full legal responsibility for its content.

Attachments:

- Financial Statements 3/2026
- Explanation Document.

Representative of the Organization

Legal Representative
(Sign, Full name, Position and Seal)



TRƯỞNG PHÒNG HÀNH CHÍNH NHÂN SỰ
Nguyễn Như Quyền

VC9 - NO 9 CONSTRUCTION JOINT STOCK COMPANY

FINANCIAL STATEMENTS

Quarter III/2026



Ha Noi, October 2026

STATEMENT OF FINANCIAL POSITION

As at 30 September, 2026

ASSETS	Code	Note	30/09/2026 VND	01/01/2026 VND
A - CURRENT ASSETS	100		487,437,306,540	501,598,727,827
(100=110+120+130+140+150+160)				
I. Cash and cash equivalents	110	5.1	21,624,982,450	11,931,443,711
1. Cash	111		21,624,982,450	11,931,443,711
II. Short-term financial investments	120	5.2	-	400,000,000
3. Investments held to maturity	123		1,838,019,202	2,238,019,202
4. Provision for short-term held-to-maturity investments	124		(1,838,019,202)	(1,838,019,202)
III. Short- term receivables	130		286,777,989,830	299,106,582,388
1. Short-term receivables from customers	131	5.3	250,342,202,572	244,360,960,016
2. Short-term repayments to suppliers	132	5.4	46,566,335,603	30,350,156,301
5. Short-term loan receivables	135	5.5	15,434,483,207	51,258,176,674
6. Other short-term receivables	136	5.6	(25,565,031,552)	(26,862,710,603)
IV. Inventories	140	5.7	174,923,995,638	183,163,041,816
1. Inventories	141		174,923,995,638	183,163,041,816
VI. Other current assets	160		4,110,338,622	6,997,659,912
1. Short - term prepaid expenses	161	5.8	130,557,650	78,136,317
2. Deductible value added tax	162		1,276,794,477	4,216,537,100
3. Taxes and other receivables from government budget	163	5.15	2,702,986,495	2,702,986,495
NON-CURRENT ASSETS				
B - (200 = 210+220+230+240+250+260 +270)	200		204,904,241,800	208,992,293,911
II. Fixed assets	220		2,545,585,305	2,707,146,579
1. Tangible fixed assets	221	5.9	2,115,627,342	2,267,249,697
- Historical costs	222		43,993,363,283	75,444,312,026
- Accumulated depreciation	223		(41,877,735,941)	(73,177,062,329)
3. Intangible fixed assets	227	5.10	429,957,963	439,896,882
- Historical costs	228		662,200,000	662,200,000
- Accumulated amortization	229		(232,242,037)	(222,303,118)
IV. Investment properties	240	5.11	6,061,903,558	6,197,866,957
1. Historical costs	241		204,626,971,103	204,626,971,103
2. Accumulated amortization	242		(198,565,067,545)	(198,429,104,146)
V. Long-term assets in progress	250	5.12	145,157,683,373	147,371,781,891
1. Work in progress	251		82,655,134,415	82,598,652,933
2. Construction in progress	252		62,502,548,958	64,773,128,958
VI. Long-term investments	260	5.2	-	-
3. Investments in equity of other entities	263		1,800,000,000	1,800,000,000
4. Allowances for long-term investments	264		(1,800,000,000)	(1,800,000,000)
VII. Other long-term assets	270		51,139,069,564	52,715,498,484
1. Long-term prepaid expenses	271	5.8	50,242,590,670	51,819,019,590
2. Deferred income tax assets	272		896,478,894	896,478,894
TOTAL ASSETS	280		692,341,548,340	710,591,021,738
(280 = 100+200)				

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September, 2026

RESOURCES	Code	Note	30/09/2026 VND	01/01/2026 VND
C- LIABILITIES (300=310+330)	300		627,340,036,030	646,350,820,308
I. Short-term liabilities	310		473,314,263,370	488,726,292,153
1. Short-term trade payables	311	5.13	205,483,495,877	198,359,867,105
2. Short-term prepayments from customers	312	5.14	164,207,217,845	191,814,518,981
3. Dividends and profit payable	313		6,426,000	6,426,000
4. Taxes and other payables to Government budget	314	5.15	78,486,162	88,924,684
5. Payables to employees	315		6,839,432,584	7,652,438,768
6. Short-term accrued expenses	316	5.16	17,091,459,133	11,756,354,673
9. Short-term unearned revenues	319	5.17	1,848,245,720	489,372,387
10. Other short-term payables	320	5.18	23,121,430,593	20,402,180,946
Short-term borrowings and finance				
11. lease liabilities	321	5.19	54,301,138,897	57,804,178,050
13. Bonus and welfare fund	323		336,930,559	352,030,559
II. Long-term liabilities	330		154,025,772,660	157,624,528,155
4. Long-term accrued expenses	334		127,736,892,503	127,736,892,503
8. Other long-term payables	338	5.18	14,293,028,511	14,293,028,511
Long-term borrowings and finance lease				
9. liabilities	339	5.19	11,995,851,646	15,594,607,141
D- OWNERS' EQUITY	400	5.20	65,001,512,310	64,240,201,430
1. Contributed capital	411		170,000,000,000	170,000,000,000
- Ordinary shares with voting rights	411a		170,000,000,000	170,000,000,000
2. Capital surplus	412		(175,000,000)	(175,000,000)
5. Treasury shares	415		(3,186,169,620)	(3,186,169,620)
10. Undistributed profit after tax	420		(101,637,318,070)	(102,398,628,950)
Undistributed profit after tax brought forward	420a		(102,398,628,950)	(103,209,168,554)
Undistributed profit after tax for the current period	420b		761,310,880	810,539,604
TOTAL RESOURCES				
(440 = 300+400)	440		692,341,548,340	710,591,021,738

Hanoi, 19 October, 2026

Preparer

Chief Accountant

General Director



Vu Thi Chien



Lai Thi Lan



 Nguyen Van Oanh

INCOME STATEMENT
Quarter III/2026

ITEMS	Code	Note	Quarter III/2026 VND	Cumulative from Quarter III/2026 VND	Quarter III/2025 VND	Cumulative from Quarter III/2025 VND
1. Revenues from sales and services rendered	01	6.1	113,477,768,033	214,815,503,259	62,379,508,206	137,706,448,105
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		113,477,768,033	214,815,503,259	62,379,508,206	137,706,448,105
4. Cost of goods sold	11	6.2	109,200,345,263	209,571,398,243	57,786,778,935	124,133,874,108
5. Gross revenues from sales and services rendered (20 = 10-11)	20		4,277,422,770	5,244,105,016	4,592,729,271	13,572,573,997
7. Financial income	22	6.3	10,947,788	24,654,894	1,802,701	438,535,444
8. Financial expenses	23	6.4	1,323,562,383	4,009,057,725	1,165,094,101	5,094,178,510
<i>In which: Interest expenses</i>	24		1,323,562,383	4,009,057,725	1,165,094,101	5,094,178,510
10. General administration expenses	26	6.5	2,705,797,801	8,288,983,914	3,359,294,405	8,470,040,984
11. Net profit from operating activities {30 = 20+22- (23+26)}	30		259,010,374	(7,029,281,729)	70,143,466	446,889,947
12. Other income	31	6.6	4,051,100	7,939,406,345	137,000,000	390,761,647
13. Other expenses	32	6.6	10,011	148,813,736	-	267,596,583
14. Others profits (40 = 31-32)	40		4,041,089	7,790,592,609	137,000,000	123,165,064
15. Total net profit before tax (50 = 30+40)	50		263,051,463	761,310,880	207,143,466	570,055,011
16. Current corporate income tax expenses	51		-	-	-	-
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profit after corporation income tax (60 = 50-51-52)	60		263,051,463	761,310,880	207,143,466	570,055,011
19. Basic earnings per share	70	6.7	16	46		34

Preparer

Vu Thi Chien

Chief Accountant

Lai Thi Lan



CASH FLOW STATEMENT*(Indirect method)*

Quarter III/2026

ITEMS	Code	Note	Cumulative from Quarter III/2026 VND	Cumulative from Quarter III/2025 VND
I. Cash flows from operating activities				
1. Profit before tax	01		761,310,880	570,055,011
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		433,566,673	437,896,964
- Provisions	03		(1,297,679,051)	-
- Gains (losses) on investing activities	05		(7,611,063,636)	(438,535,444)
- Interest expenses	06		4,009,057,725	5,094,178,510
3. Operating profit before changes in working capital	08		(3,704,807,409)	5,663,595,041
- Increase (decrease) in receivables	09		16,566,014,232	71,211,717,056
- Increase (decrease) in inventories	10		10,453,144,696	28,129,289,098
- Increase (decrease) in payables	11		(11,792,944,722)	(87,271,430,536)
- Increase (decrease) in prepaid expenses	12		1,524,007,587	1,561,200,064
- Interest paid	14		(4,110,002,633)	(5,147,257,368)
- Other payments on operating activities	17		(15,100,000)	(41,500,000)
Net cash flows from operating activities	20		8,920,311,751	14,105,613,355
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(136,042,000)	(68,000,000)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		7,611,063,636	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		400,000,000	12,900,000,000
7. Proceeds from interests, dividends and distributed profits	27		-	639,583,115
Net cash flows from investing activities	30		7,875,021,636	13,471,583,115
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		77,184,763,304	89,264,649,173
4. Repayment of principal	34		(84,286,557,952)	(124,829,983,645)
Net cash flows from financial activities	40		(7,101,794,648)	(35,565,334,472)
Net cash flows during the period (50 = 20+30+40)	50		9,693,538,739	(7,988,138,002)
Cash and cash equivalents at the beginning of the period	60		11,931,443,711	13,748,909,442
Cash and cash equivalents at the end of the period (70 = 50+60)	70	5.1	21,624,982,450	5,760,771,440

Hanoi, 19 October, 2026

Preparer

Chief Accountant

General Director



Vu Thi Chien



Lai Thi Lan



Nguyễn Văn Oanh

NOTES TO THE FINANCIAL STATEMENTS

Quarter III/2026

1. COMPANY INFORMATION**1.1. Structure of ownership**

VC9 - No 9 Construction Joint Stock Company renamed from No. 9 Construction Company, was established from the merger of No. 9 Construction Enterprise of Xuan Hoa Construction Company, K3 construction site sliding formwork team of Construction Company No. 5 under Decision No. 129/BXD-TC dated 15/11/1977 of the Minister of Construction. The company was transformed into VC9 - No 9 Construction Joint Stock Company under Decision No. 1731/QĐ-BXD dated 04/11/2004 of the Minister of Construction and operates in the form of a Joint Stock Company under Business Registration Certificate No. 0103007318 by the Hanoi Department of Planning and Investment for the first time on 08/4/2005, registered changes and the 18th most recent change on August 13, 2025 issued by the Business Registration and Corporate Finance Division – Department of Finance of Hanoi in relation to the update of administrative boundaries.

The Company's Charter capital under the Certificate of Business Registration changed for the 18th time on August 13, 2025 is VND 170,000,000,000 (In word: One hundred and seventy billion Dong).

Foreign Name: VC9 - NO 9 CONSTRUCTION JOINT STOCK COMPANY

Abbreviations: VC9

The Company's shares are listed on the Hanoi Stock Exchange with stock code VC9 and remain under warning status in accordance with Decision No. 267/QĐ-SGDHN dated 31 March 2026 issued by the Hanoi Stock Exchange.

The Company's registered office is located at: 5th Floor, Tasco Building, Lot HH2-2, Pham Hung Street, Tu Liem Ward, Ha Noi, Viet Nam.

1.2. Operating industries and principal activities

- Construction of civil and industrial projects, residential buildings, transportation and irrigation works, post and telecommunications infrastructure, water supply and drainage systems, foundations, urban technical infrastructure, industrial zones, power line and transformer station projects;
- Urban area development, industrial zone infrastructure development, and real estate business;
- Manufacturing and trading of construction materials, supplies, and equipment for the construction industry;
- Import and export of materials, equipment, handicrafts, agricultural, forestry, and aquatic products, consumer goods, and outdoor furniture for production and consumption;
- Import and export of machinery, equipment, and construction materials;
- Exploitation and trading of clean water and electrical energy;
- Real estate management services;
- Direct support services for transportation and vehicle parking services.

The Company's main activities: Construction of projects and real estate business.

1.3. Normal operating cycle

For investment and real estate business activities, as well as the construction of civil and industrial projects, the typical business cycle aligns with the construction duration of the projects.

For other activities, the Company's typical business cycle is conducted within a period not exceeding 12 months.

1.4 Statement of information comparability on the financial statements

The Company consistently applies accounting policies in accordance with the Enterprise Accounting Regime issued together with the Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance. Therefore, the information and figures presented in the separate financial statements are comparable.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

2. FISCAL YEAR AND ACCOUNTING CURRENCY**Fiscal year**

The Company's fiscal year applicable for the preparation of its financial statements starts on January 1, and ends on December 31, of solar year.

Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**Accounting System**

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance

Statements for the compliance with Accounting Standards and System

The Executive Board ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Financial Statements.

Accounting form

The company uses the General journal accounting method.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation of the financial statements**

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietna.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Executive Board to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Financial investments***Held to maturity investments***

Held-to-maturity investments include bank deposits with original terms exceeding three months, intended to earn periodic interest.

Held-to-maturity investments are measured at cost, net of provisions for doubtful debts.

Provisions for doubtful debts related to held-to-maturity investments are made in accordance with current accounting regulations.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)***Other investments***

Recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Allowance for losses of investments in other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method. The cost of inventory issuance is calculated using the specific identification method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings, structures	10 - 50
Machinery and equipment	05 - 15
Motor vehicles	06 - 10
Office equipment	03 - 06
Others	05 - 25

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Intangible fixed assets and Amortization**

Copyrights, patents and computer software and other intangible assets are initially stated at purchase less accumulated amortization.

Land use rights, computer software and other intangible fixed assets are allocated to the Income Statement using the straight-line method with specific depreciation periods as follows:

	<u>Years</u>
Land Use Rights	47
Computer Software	10
Others	20

Principles of accounting and depreciation of investment real estate

Investment properties include land use rights and the construction value of the Vinaconex 9 building (now the Tasco building) located at Lot HH2-2, Pham Hung Street, Me Tri Ward, Nam Tu Liem District, Hanoi. These properties are held by the Company for rental income or capital appreciation and are presented at cost less accumulated depreciation.

Investment properties for lease are depreciated using the straight-line method based on their estimated useful lives, as follows:

	<u>Years</u>
Buildings, structures	47
Machinery and equipment	10 - 20

Disposal: Gains or losses from the disposal of investment properties are determined by the difference between the net proceeds from the disposal and the carrying amount of the investment properties. These are recognized as income or expenses in the Income Statement.

Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses includes: Long-term rental cost of office floor at Tasco building at lot HH2-2, Pham Hung street, Me Tri ward, Nam Tu Liem district, Ha Noi; Tools and supplies and Others.

Expense Long-term rental cost of office floor at Tasco building at lot HH2-2, Pham Hung street, Me Tri ward, Nam Tu Liem district, Ha Noi

Allocated according to office usage time under long-term lease contract

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 3 years.

Others

Other pending allocation costs are allocated to expenses by the straight-line method for no more than 3 years.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Payables**

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: comprise trade payables arising from transactions involving the purchase of goods, services and assets between the Company and its suppliers (which are independent of the Company, including payables between the Company and its parent company).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Loans

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes Accrued expenses as follows: Advance provision for real estate project cost, advance provision for loan interest expense, advance provision for construction cost according to volume acceptance minutes.

Unrealized revenues

Unrealized revenues includes: The difference between the selling price and the leaseback price of the finance leased asset is allocated by the straight-line method based on the lease term of the contract.

Owners' equity

Capital is recorded according to the actual amounts invested by owners

Treasury shares are shares issued by the Company and repurchased by the Company. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a reduction in equity.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Dividends are recognized as liabilities after approval by the General Meeting of Shareholders.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Revenue and other income**

The company's revenue includes: sales revenue, service revenue, and construction revenue.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue of construction

Revenues of construction are reliably recognized in the following cases:

- For construction contracts stipulating that the contractor is paid according to the planned schedule, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work determined by the Company as at the balance sheet date.
- For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

Revenues of construction are not recognized in the following cases:

- Revenue is recognized in equivalent proportion to contract costs which is probable to be paid.
- The contract costs are recognized to expenses only when they actually incur.

The difference between the cumulative total revenue of the construction contract as recorded and the cumulative amount recorded on invoices according to the planned progress of the contract is recognized as a receivable or payable according to the planned progress of the construction contracts.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)***Revenue from the sale of real estate***

The Company's revenue from sale of real estate is recognized when it satisfies all following conditions:

- The real estate is totally completed and handed over to the buyer. The Company has transferred the significant risks and rewards of ownership of the real estate to the buyer.
- The Company does not retain managerial right over the real estate as the owners or control involvement with the real estate.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The costs incurred in respect of the transaction can be measured reliably.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of services, investment property, production cost of construction products sold during year is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Borrowing costs: Recorded monthly based on loan amount, interest rate and actual number of days borrowed.

Current corporate income tax expense, Deferred corporate income tax expense

Corporate income tax expense (or corporate income tax income): This is the sum of current income tax expense and deferred income tax expense (or current income tax income and deferred income tax income) when determining profit or loss for a period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

Deferred corporate income tax expense: This is the amount of corporate income tax that will be payable in the future arising from: recognizing deferred income tax payable in the year; reversing deferred income tax assets recognized in previous years; not recognizing deferred income tax assets or deferred income tax payable arising from transactions that are directly recognized in equity.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Basic earnings per share**

Basic earnings per shares are calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year. Diluted earnings per share is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of outstanding ordinary shares due to the effect of all the dilutive potential ordinary shares including convertible bonds and stock options.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form..

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION**5.1 Cash and cash equivalents**

	30/09/2026	01/01/2026
	VND	VND
Cash	132,511,435	83,748,315
Bank deposits	21,492,471,015	11,847,695,396
- <i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	19,421,992,440	9,012,287,268
- <i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	2,050,121,429	2,835,370,024
- <i>Others</i>	20,357,146	38,104
Total	21,624,982,450	11,931,443,711

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter III/2026

5.2. Financial investments

a. Short-term

	30/09/2026 (VND)			01/01/2026 (VND)		
	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Short-term	1,838,019,202	-	(1,838,019,202)	2,238,019,202	400,000,000	(1,838,019,202)
<i>Term deposits</i>	-	-	-	400,000,000	400,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Cau Giay Branch	-	-	-	400,000,000	400,000,000	-
<i>Loans</i>	1,838,019,202	-	(1,838,019,202)	1,838,019,202	-	(1,838,019,202)
Vinaconex 20 Mechanical And Construction Joint Stock Company	1,838,019,202	-	(1,838,019,202)	1,838,019,202	-	(1,838,019,202)
Total	1,838,019,202	-	(1,838,019,202)	2,238,019,202	400,000,000	(1,838,019,202)

b. Long-term

	30/09/2026 (VND)			01/01/2026 (VND)		
	Ratio Equity owned	Voting rights	Original cost	Recoverable amount	Allowances	Original cost
Investments in other entities						
Southern Concrete Xuan Mai Joint Stock Company			1,800,000,000	-	(1,800,000,000)	1,800,000,000
Vinaconex Saigon Joint Stock Company			1,250,000,000	-	(1,250,000,000)	1,250,000,000
			550,000,000	-	(550,000,000)	550,000,000
Total			1,800,000,000	-	(1,800,000,000)	1,800,000,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter III/2026

5.3 Receivables from customers

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	250,342,202,572	(19,814,913,399)	244,360,960,016	(19,814,913,399)
Ha Long Investment and Development Limited Company	29,833,478,860	-	29,833,478,860	-
TNG Investment and Construction Joint Stock Company	71,037,558,672	-	80,349,698,399	-
Receivables from other customers	149,471,165,040	(19,814,913,399)	134,177,782,757	(19,814,913,399)
Total	250,342,202,572	(19,814,913,399)	244,360,960,016	(19,814,913,399)
<i>In which: Receivables from related parties</i> (Details in Note 7.1)	74,215,822,501	-	81,120,769,983	-

5.4 Prepayments to suppliers

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	46,566,335,603	(4,407,249,958)	30,350,156,301	(4,407,249,958)
Vinaconex 20 Mechanical And Construction Joint Stock Company	3,180,967,062	(3,180,967,062)	3,180,967,062	(3,180,967,062)
Bui Gia Trang Production and Trading Company Limited	10,559,554,455	-	10,559,554,455	-
Ngoc Khanh Service and Trading Company Limited	6,647,787,951	-	6,647,787,951	-
Thanh Phong Trading Services And Construction Company Limited	4,543,427,258	-	-	-
Others	21,634,598,877	(1,226,282,896)	9,961,846,833	(1,226,282,896)
Total	46,566,335,603	(4,407,249,958)	30,350,156,301	(4,407,249,958)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.5 Other receivables

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book Value	Provision	Book Value	Provision
Short-term	15,434,483,207	(1,342,868,195)	51,258,176,674	(2,640,547,246)
Advances	11,848,369,163	-	42,029,318,189	(1,297,679,051)
Deposits	15,605,067	-	15,581,741	-
Others	3,570,508,977	(1,342,868,195)	9,213,276,744	(1,342,868,195)
- <i>Interest receivable</i>	345,586,902	-	345,586,902	-
- <i>Viethome Joint Stock Company</i>	917,981,066	-	6,476,515,603	-
- <i>Others</i>	2,306,941,009	(1,342,868,195)	2,391,174,239	(1,342,868,195)
Total	15,434,483,207	(1,342,868,195)	51,258,176,674	(2,640,547,246)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.6 Bad debts

	30/09/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Overdue period	Original cost	Recoverable amount	Overdue period
- Loan receivables	19,814,913,399	-		30,481,411,720	10,666,498,321	
Cosevco 6 Joint-Stock Company	9,161,176,023	-	Over 3 years	9,161,176,023	-	Over 3 years
Bac Giang Cement Joint Stock Company	6,157,059,936	-	Over 3 years	6,157,059,936	-	Over 3 years
Others	4,496,677,440	-	Over 3 years	15,163,175,761	10,666,498,321	Over 3 years
- Prepayment to suppliers	4,407,249,958	-		4,407,249,958	-	
Vinaconex 20 Mechanical And Construction Joint Stock Company	3,180,967,062	-	Over 3 years	3,180,967,062	-	Over 3 years
Others	1,226,282,896	-	Over 3 years	1,226,282,896	-	Over 3 years
- Others	1,342,868,195	-		1,342,868,195	-	
Mr. Tran Nam Chung	926,046,802	-	Over 3 years	926,046,802	-	Over 3 years
Others	416,821,393	-	Over 3 years	416,821,393	-	Over 3 years
- Advances	-	-		1,297,679,051	-	
Mr. Tran Nam Chung	-	-		1,197,679,051	-	Over 3 years
Others	-	-		100,000,000	-	Over 3 years
Total	25,565,031,552	-		37,529,208,924	10,666,498,321	

5.7 Inventories

	30/09/2026 (VND)			01/01/2026 (VND)		
	Original value	Provisions		Original value	Provisions	
Raw material	154,607,775	-		401,566,636	-	
Tools and supplies	6,665,000	-		7,574,000	-	
Work in progress	174,762,722,863	-		182,753,901,180	-	
Total	174,923,995,638	-		183,163,041,816	-	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.8 Prepaid expenses

	30/09/2026	01/01/2026
	VND	VND
Short-term	130,557,650	78,136,317
Tools and supplies	130,557,650	69,695,408
Others	-	8,440,909
Long-term	50,242,590,670	51,819,019,590
Tools and supplies	34,400,876	23,189,847
Others	50,208,189,794	51,795,829,743
Total	50,373,148,320	51,897,155,907

VC9 - NO 9 CONSTRUCTION JOINT STOCK COMPANY

5th Floor, Tasco Building, Lot HH2-2, Pham Hung Street,
Tu Liem Ward, Hanoi City, Viet Nam

Form B 09a - DN

Accompanied by Circular No. 99/2025/TT-BTC

Dated October 27, 2025 of the Minister of Finance

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.2 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2026	18,750,260,296	38,497,001,476	10,382,995,037	4,772,290,700	3,041,764,517	75,444,312,026
Purchase	-	-	-	69,042,000	67,000,000	136,042,000
Reclassification	-	(68,000,000)	-	-	68,000,000	-
Disposal	-	(31,586,990,743)	-	-	-	(31,586,990,743)
As at 30/9/2026	18,750,260,296	6,842,010,733	10,382,995,037	4,841,332,700	3,176,764,517	43,993,363,283
ACCUMULATED DEPRECIATION						
As at 01/01/2026	18,549,828,430	36,752,411,185	10,382,995,037	4,721,706,073	2,770,121,604	73,177,062,329
Depreciation	10,694,749	215,317,559	-	24,392,304	37,259,743	287,664,355
Disposal	-	(31,586,990,743)	-	-	-	(31,586,990,743)
As at 30/9/2026	18,560,523,179	5,380,738,001	10,382,995,037	4,746,098,377	2,807,381,347	41,877,735,941
NET BOOK VALUE						
As at 01/01/2026	200,431,866	1,744,590,291	-	50,584,627	271,642,913	2,267,249,697
As at 30/9/2026	189,737,117	1,461,272,732	-	95,234,323	369,383,170	2,115,627,342

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.10 Intangible fixed assets*Unit: VND*

	Land use rights	IT software	Others	Total
HISTORY COST				
As at 01/01/2026	500,000,000	109,200,000	53,000,000	662,200,000
Purchase			-	-
As at 30/9/2026	<u>500,000,000</u>	<u>109,200,000</u>	<u>53,000,000</u>	<u>662,200,000</u>
ACCUMULATED AMORTIZATION				
As at 01/01/2026	70,532,228	109,200,000	42,570,890	222,303,118
Amortization	7,956,864	-	1,982,055	9,938,919
As at 30/9/2026	<u>78,489,092</u>	<u>109,200,000</u>	<u>44,552,945</u>	<u>232,242,037</u>
NET BOOK VALUE				
As at 01/01/2026	<u>429,467,772</u>	<u>-</u>	<u>10,429,110</u>	<u>439,896,882</u>
As at 30/9/2026	<u>421,510,908</u>	<u>-</u>	<u>8,447,055</u>	<u>429,957,963</u>

5.11 Investment property

	01/01/2026 VND	Increase VND	Decrease VND	30/09/2026 VND
Investment property for rent				
Historical cost	204,626,971,103	-	-	204,626,971,103
- Buildings	152,934,601,651	-	-	152,934,601,651
- Machinery and equipment	51,692,369,452	-	-	51,692,369,452
Accumulated depreciation	198,429,104,146	135,963,399	-	198,565,067,545
- Buildings	147,340,825,740	122,850,999	-	147,463,676,739
- Machinery and equipment	51,088,278,406	13,112,400	-	51,101,390,806
Net Book Value	6,197,866,957	-	135,963,399	6,061,903,558
- Buildings	5,593,775,911	-	122,850,999	5,470,924,912
- Machinery and equipment	604,091,046	-	13,112,400	590,978,646

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.12 Construction in progress

	30/09/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Long-term work in progress	82,655,134,415	82,655,134,415	82,598,652,933	82,598,652,933
Chi Dong – Quang Minh Urban Area Project	82,655,134,415	82,655,134,415	82,598,652,933	82,598,652,933
Construction in progress	62,502,548,958	62,502,548,958	64,773,128,958	64,773,128,958
Building interior fit-out project	62,502,548,958	62,502,548,958	64,773,128,958	64,773,128,958
Total	145,157,683,373	145,157,683,373	147,371,781,891	147,371,781,891

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.13 Trade payables

	30/09/2026 VND	01/01/2026 VND
Short-term	205,483,495,877	198,359,867,105
Sigma Engineering Joint Stock Company	26,241,497,536	26,241,497,536
Construction Joint Stock Company No 5	12,841,995,659	12,841,995,659
Steel Industry Material Joint Stock Company	14,850,723,490	14,900,723,490
Other trade payables	151,549,279,192	144,375,650,420
Total	205,483,495,877	198,359,867,105

*In which:**Payables to related parties*

2,065,329,791

1,498,067,955

*(Details in Note 7.1)***5.14 Prepayment from customers**

	30/09/2026 VND	01/01/2026 VND
Short-term	164,207,217,845	191,814,518,981
Customers prepaid for real estate business	31,733,587,046	35,229,642,377
Thang Long Joint Stock Company	36,999,331,979	70,798,682,719
Vietnam Construction and Import-Export Joint Stock Corporation	6,061,214,568	6,061,214,568
TNG Investment and Construction Joint Stock Company	34,866,392,162	22,593,859,060
Prepayment from other customers	54,546,692,090	57,131,120,257
Total	164,207,217,845	191,814,518,981

*In which:**Prepayments from related parties*

71,865,724,141

93,392,541,779

(Details in Note 7.1)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.3 Taxes payables and receivables from the State Budget

	01/01/2026 VND	Addition VND	Paid VND	30/09/2026 VND
Payables	88,924,684	400,499,315	410,937,837	78,486,162
<i>Short-term</i>	88,924,684	400,499,315	410,937,837	78,486,162
Personal income tax	78,599,484	183,107,189	189,040,560	72,666,113
Land tax, Land rental charges	-	217,392,126	217,392,126	-
Fee, charges and other payables	10,325,200	-	4,505,151	5,820,049
Receivables	2,702,986,495	-	-	2,702,986,495
<i>Short-term</i>	2,702,986,495	-	-	2,702,986,495
Corporate income tax	2,702,986,495	-	-	2,702,986,495

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.16 Accrued expenses

	30/09/2026 VND	01/01/2026 VND
Short-term	17,091,459,133	11,756,354,673
Accrued expenses for construction	9,450,774,574	3,932,315,466
Other accrued expenses	7,640,684,559	7,824,039,207
Long-term	127,736,892,503	127,736,892,503
Cost of land for Chi Dong project	75,211,018,348	75,211,018,348
Accrued expenses for Chi Dong project infrastructure	52,525,874,155	52,525,874,155
Total	144,828,351,636	139,493,247,176

5.17 Unearned revenue

	30/09/2026 VND	01/01/2026 VND
Short-term	1,848,245,720	489,372,387
Revenue received in advance for office rental	1,848,245,720	489,372,387
Total	1,848,245,720	489,372,387

5.18 Other payables

	30/09/2026 VND	01/01/2026 VND
Short-term	23,121,430,593	20,402,180,946
Trade Union fees	2,022,244,522	2,003,127,627
Short-term deposits received	292,597,100	292,597,100
Others	20,806,588,971	18,106,456,219
<i>TNG Investment and Construction Company Limited</i>	<i>1,550,000,000</i>	<i>-</i>
<i>Payables to construction teams</i>	<i>6,237,810,808</i>	<i>6,195,949,962</i>
<i>Others</i>	<i>13,018,778,163</i>	<i>11,910,506,257</i>
Long-term	14,293,028,511	14,293,028,511
Loan interest and late payment interest	14,293,028,511	14,293,028,511
Total	37,414,459,104	34,695,209,457

*In which:**Payables to related parties**1,550,000,000**-**(Details in Note 7.1)*

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
Quarter III/2026

5.19 Borrowings and finance lease liabilities		30/09/2026	Increase	Decrease	01/01/2026
		VND	VND	VND	VND
Short-term		54,301,138,897	77,184,763,304	80,687,802,457	57,804,178,050
Borrowings		54,301,138,897	77,184,763,304	80,687,802,457	57,804,178,050
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch		54,301,138,897	77,184,763,304	80,687,802,457	57,804,178,050
Long-term		11,995,851,646	-	3,598,755,495	15,594,607,141
Borrowings		11,995,851,646	-	3,598,755,495	15,594,607,141
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch		11,995,851,646	-	3,598,755,495	15,594,607,141
Total		66,296,990,543	77,184,763,304	84,286,557,952	73,398,785,191

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

5.20 Owners' equity**a. Changes of owners' equity**

	Shareholders' capital	Capital surplus	Treasury shares	Undistributed profit after tax	Total
As at 01/01/2025	170,000,000,000	(175,000,000)	(3,186,169,620)	(103,209,168,554)	63,429,661,826
Profit in the previous year	-	-	-	810,539,604	810,539,604
As at 01/01/2026	170,000,000,000	(175,000,000)	(3,186,169,620)	(102,398,628,950)	64,240,201,430
Profit in the this period	-	-	-	761,310,880	761,310,880
As at 30/9/2026	170,000,000,000	(175,000,000)	(3,186,169,620)	(101,637,318,070)	65,001,512,310

b. Details of owners' equity

	30/09/2026 VND	01/01/2026 VND
TNG Investment and Construction Joint Stock Company	62,099,000,000	62,099,000,000
Other shareholders	107,901,000,000	107,901,000,000
Total	170,000,000,000	170,000,000,000

c. Capital transactions with owners and distribution of dividends and profits

	Cumulative from Quarter III/2026 VND	Cumulative from Quarter III/2025 VND
Shareholders' capital		
Opening balance	170,000,000,000	170,000,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	170,000,000,000	170,000,000,000

d. Shares

	30/09/2026 Shares	01/01/2026 Shares
Quantity of registered shares	17,000,000	17,000,000
Quantity of issued shares	17,000,000	17,000,000
Common shares	17,000,000	17,000,000
Purchased shares	304,800	304,800
Common shares	304,800	304,800
Outstanding shares	16,695,200	16,695,200
Common shares	16,695,200	16,695,200
Par value of outstanding shares (VND/ shares)	10,000	10,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT**6.1 Revenue from sales of goods and provision of services**

	Quarter III/2026 VND	Quarter III/2025 VND
Revenue from construction contract	75,963,746,346	44,894,710,609
Revenue from services rendered	11,742,007,335	10,735,426,481
Revenue from selling infrastructure, urban areas and other revenue	25,772,014,352	6,749,371,116
Total	113,477,768,033	62,379,508,206

*In which:**Revenue from related parties
(Details in Note 7.1)*

80,821,439,401 40,189,465,161

6.2 Cost of goods sold

	Quarter III/2026 VND	Quarter III/2025 VND
Cost of construction contract	75,946,137,025	46,082,120,683
Cost of services	7,914,099,457	5,625,763,162
Cost of other	25,340,108,781	6,078,895,090
Total	109,200,345,263	57,786,778,935

6.3 Financial income

	Quarter III/2026 VND	Quarter III/2025 VND
Interest on deposits and loans	10,947,788	1,802,701
Total	10,947,788	1,802,701

6.4 Financial expenses

	Quarter III/2026 VND	Quarter III/2025 VND
Interest expense	1,323,562,383	1,165,094,101
Total	1,323,562,383	1,165,094,101

6.5 General and administrative expense

	Quarter III/2026 VND	Quarter III/2025 VND
Employee expenses	1,608,020,941	1,666,063,118
Office supplies expenses	-	4,139,278
Amortization and Depreciation expenses	4,040,564	4,390,265
Charges and fee	20,693,526	37,539,972
Outsourcing expenses	69,605,697	265,305,325
Other cash expense	1,003,437,073	1,381,856,447
Total	2,705,797,801	3,359,294,405

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

6.6 Other income/ Other expenses

	Quarter III/2026 VND	Quarter III/2025 VND
Other income		
Other income	4,051,100	137,000,000
Total	4,051,100	137,000,000
Other expenses		
Other expenses	10,011	-
Total	10,011	-
Net other income/expenses	4,041,089	137,000,000

6.7 Basic earnings per share

	Quarter III/2026 VND	Quarter III/2025 VND
Profit after corporate income tax (VND)	263,051,463	207,143,466
Increase	-	-
Decrease	-	-
Profit / Loss distributable to common shareholders (VND)	263,051,463	207,143,466
Average quantity of outstanding common shares	16,695,200	16,695,200
Basic earnings per shares (VND/share)	16	12

7. OTHER INFORMATION

7.1 Information of related parties

a. List of Company's related parties

Related parties	Relations
TNG Investment and Construction Company Limited	Major shareholder
Thang Long Joint Stock Corporation	Co-investing shareholder
members of the Board of Directors, Board of General Directors, Supervisory Board and individuals related to key management members	Significant influence

b. Salaries and remunerations of the Board of Management, General Directors, Board of Supervisors and other key management personnel

Related parties	Transaction nature	Quarter III/2026 VND	Quarter III/2025 VND
The Board of Management, General Directors, Supervisory and another manager	Salary, bonus, remuneration	715,140,000	693,648,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Quarter III/2026

7.1 Information of related parties (Continued)**c. Transactions with related parties**

Related parties	Relationship	Nature of transaction	Quarter III/2026 VND	Quarter III/2025 VND
Sales of goods			80,821,439,401	40,189,465,161
TNG Investment and Construction Company Limited	Major shareholder	Construction, provision of services	76,158,283,985	39,394,819,024
Thang Long Joint Stock Corporation	Co-investing shareholder	Construction, provision of services	4,663,155,416	794,646,137
Purchase of goods			427,417,165	-
TNG Investment and Construction Company Limited	Major shareholder	Construction, provision of services	178,577,290	-
Thang Long Joint Stock Corporation	Co-investing shareholder	Construction, provision of services	248,839,875	-

d. Balance with related parties

Related parties	Relationship	Nature of transaction	30/09/2026 VND	01/01/2026 VND
Receivables from customers			74,215,822,501	81,120,769,983
TNG Investment and Construction Company Limited	Major shareholder	Construction, provision of services	71,037,558,672	80,349,698,399
Thang Long Joint Stock Corporation	Co-investing shareholder	Construction, provision of services	3,178,263,829	771,071,584
Trade payables			2,065,329,791	1,498,067,955
TNG Investment and Construction Company Limited	Major shareholder	Construction, provision of services	1,791,605,928	1,498,067,955
Thang Long Joint Stock Corporation	Co-investing shareholder	Construction, provision of services	273,723,863	-
Prepayments from customers			71,865,724,141	93,392,541,779
TNG Investment and Construction Company Limited	Major shareholder	Construction, provision of services	34,866,392,162	22,593,859,060
Thang Long Joint Stock Corporation	Co-investing shareholder	Construction, provision of services	36,999,331,979	70,798,682,719
Other payables			1,550,000,000	-
TNG Investment and Construction Company Limited	Major shareholder	Receipts and payments c	1,550,000,000	-

Preparer



Vu Thi Chien

Chief Accountant



Lai Thi Lan

Hanoi, 19 October, 2026

General Director



Nguyen Van Oanh