Mẫu số 01-A

CÔNG TY CỔ PHẦN
ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT
THANH DAT INVESTMENT
DEVELOPMENT JOINT STOCK

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do- Hạnh phúc
COMPANYSOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Số: 132/2026/CBTT-DTD
No: 132/2026/CBTT-DTD

Ninh Bình, ngày 28 tháng 10 năm 2026
Ninh Binh, October 28rd 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE THE FINANCIAL STATEMENT

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Đầu tư phát triển Thành Đạt thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 03 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ *In accordance with the regulations stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Thanh Dat Investment Development Joint Stock Company discloses the financial statements (FS) for the Third Quarter of 2026 to the Hanoi Stock Exchange as follows:*

1. Tên tổ chức/ *Name of organization*: Công ty cổ phần Đầu tư Phát triển Thành Đạt/ Thanh Dat Investment Development Joint Stock Company

- Mã chứng khoán/ *Stock Code*: DTD
- Địa chỉ/ *Address*: Đường Nguyễn Thị Định, Phường Phủ Lý, Tỉnh Ninh Bình, Việt Nam
- Điện thoại liên hệ/Tel: 02263.883.136
- Email: hoadonthanhdathn2010@gmail.com
  Website: http://thanhdathanam.vn
- Nội dung thông tin công bố/ *Content of disclosure*:
- BCTC quý 03 năm 2026 / *Financial Statements for Q3/2026*

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (for listed companies without subsidiaries and superior accounting units with affiliated units)*;

☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (for listed companies with subsidiaries)*;

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/*Combined Financial Statements (for listed companies with affiliated accounting units that have their own accounting organization)* .

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring explanation of reasons*:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán .....)/ *The audit organization issues an opinion that is not a fully accepted opinion on the financial statements (for financial statements that have been reviewed/audited .....)*:

Có/ *Yes* ☐ Không/*No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of positive findings*:

Có/ *Yes* ☐ Không/*No* ☐

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2022)/ *Profit after tax in the reporting period has a discrepancy of 5% or more before and after the audit, shifting from loss to profit or vice versa (for audited financial statements in 2022)*:

Có/ *Yes* ☐ Không/*No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of positive findings*:

Có/ *Yes* ☐ Không/*No* ☐

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year*:

Có/ Yes [x] Không/*No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of positive findings*:

Có/ Yes [x] Không/*No* ☐

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax in the reporting period is a loss, shifting from profit in the same period of the previous year to a loss in this period or vice versa.*:

Có/ *Yes* ☐ Không/*No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of positive findings*:

Có/ *Yes* ☐ Không/*No* ☐

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 28/10/2026 tại đường dẫn: http://thanhdathanam.vn/ *This information was published on the company's website on 28/10/2026 (date), as in the link* http://thanhdathanam.vn.

Tài liệu đính kèm:
Attachted documents:
- BCTC riêng Quý III năm 2026/ *Separate Financial Statements for Q3 2026*,
- BCTC hợp nhất QuýIII năm 2026/ Consolidated Financial Statements for QIII 2026 ,
- Văn bản giải trình chênh lệch LNST tại Báo cáo tài chính Quý III năm 2026/ *Explanation document for the discrepancy in profit after tax in the Financial Statements for QIII 2026* .

Đại diện tổ chức/ Representative of the organization
NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
/ LEGAL REPRESENTATIVE
TỔNG GIÁM ĐỐC/ DIRECTOR

CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT
P.PHỦ LÝ-T.NINH BÌNH

Trần Đức Dũng

SEPARATE FINANCIAL STATEMENTS QUARTER III OF 2026

THANH DAT INVESTMENT DEVELOPMENT JOINT STOCK COMPANY

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Form B 01a-DN

Currency unit: VND

ASSETS	Codes	Notes	Quarter-end balance	Opening balance
A. CURRENT ASSETS	**100**		**538.096.133.237**	**463.969.103.352**
I. Cash and cash equivalents	**110**	**5.1**	**119.568.271.399**	**211.404.745.736**
1. Cash	111		119.568.271.399	154.860.466.365
2. Cash equivalents	112		-	56.544.279.371
II. Short-term financial investments	**120**		**255.140.410.517**	**80.351.851.916**
1.Short-term held-to-maturity investments	123	5.9	255.140.410.517	80.351.851.916
III. Short-term receivables	**130**		**26.688.520.913**	**82.202.618.816**
1. Short-term trade receivables	131	5.5	43.431.698.133	74.025.757.624
2. Short-term advances to suppliers	132	5.6	13.190.718.373	6.716.393.316
3. Other short-term receivables	135	5.2	-	31.800.754.972
4. Provision for short-term doubtful debts (*)	136	5.8	(29.933.895.593)	(30.340.287.096)
IV. Inventories	**140**	**5.3**	**125.978.864.905**	**79.857.372.988**
1. Inventories	141		125.978.864.905	79.857.372.988
V. Short-term biological assets	**150**		-	-
VI. Other short-term assets	**160**		**10.720.065.503**	**10.152.513.896**
1. Short-term deferred expenses	161	5.4	339.189.437	498.880.297
2. Value added tax deductibles	162		10.323.475.579	8.722.999.633
3. Taxes and other receivables from the State budget	163	5.14	57.400.487	930.633.966
B. NON-CURRENT ASSETS	**200**		**679.091.638.894**	**653.065.760.914**
I. Long-term receivables	**210**		**78.100.365.155**	**55.908.707.155**
1. Other long-term receivables	215	5.2	78.100.365.155	55.908.707.155
II. Fixed assets	**220**		**301.994.912.844**	**305.017.683.564**
1. Tangible fixed assets	221	5.10	301.994.912.844	305.017.683.564
- Cost	*222*		*409.956.734.264*	*412.264.408.909*
- Accumulated depreciation (*)	*223*		*(107.961.821.420)*	*(107.246.725.345)*
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**		-	-
V. Long-term assets in progress	**250**	**5.7**	**54.568.167.526**	**47.711.176.826**
1. Construction in progress	252		54.568.167.526	47.711.176.826
VI. Long-term financial investments	**260**	**5.9**	**244.428.193.369**	**244.428.193.369**
1. Investment in subsidiaries	261		227.674.900.000	227.674.900.000
2. Investments in associates and joint-ventures	262		39.000.000.000	39.000.000.000
3. Provision for impairment of long-term investments in other entities (*)	264		(22.246.706.631)	(22.246.706.631)
VII. Other long-term assets	**270**		-	-
TOTAL ASSETS	**280**		**1.217.187.772.131**	**1.117.034.864.266**

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued) **Form B 01a-DN**

As of 30 September 2026

Currency unit: VND

RESOURCES	Codes	Notes	Quarter-end balance	Opening balance
C. LIABILITIES	**300**		**167.400.991.214**	**170.103.811.461**
I. Current liabilities	**310**		**120.949.370.185**	**116.639.742.432**
1. Short-term trade payable	**311**	5.12	11.950.359.213	12.512.907.835
2. Short-term advances from customers	**312**	5.13	82.465.823.220	81.045.792.063
3. Taxes and amounts payable to the State budget	**314**	5.14	6.938.829.944	11.483.256.679
4. Payable to employees	**315**		1.147.357.173	1.257.083.817
5. Short-term accrued expenses	**316**	5.15	-	81.000.000
6. Short-term unearned revenue	**319**		517.830.000	675.160.728
7. Other current payables	**320**	5.16	29.170.635	184.541.310
8. Short-term loans and obligations under financial leases	**321**	5.11	17.900.000.000	9.400.000.000
II. Non-current liabilities	**330**		**46.451.621.029**	**53.464.069.029**
1. Other long-term payables	**338**	5.16	22.229.276.000	21.977.276.000
2. Long-term loans and obligations under financial leases	**339**	5.11	24.222.345.029	31.486.793.029
D. EQUITY	**400**		**1.049.786.780.917**	**946.931.052.805**
I. Owner's equity	**410**	**5.17**	**1.049.786.780.917**	**946.931.052.805**
1. Owner's contributed capital	411		733.537.880.000	666.860.550.000
- Ordinary shares carrying voting rights	*411a*		*733.537.880.000*	*666.860.550.000*
2. Retained earnings	420		316.248.900.917	280.070.502.805
- Retained earnings accumulated to the end of the prior period	*420a*		*181.078.775.780*	*184.539.890.392*
- Retained earnings for the current period	*420b*		*135.170.125.137*	*95.530.612.413*
TOTAL RESOURCES	**440**		**1.217.187.772.131**	**1.117.034.864.266**

Approved on 27 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dinh Thi Phuong Thao	Duong Thi Thu Hien	Tran Duc Dung

MSDN: 0700144008 - C.P - CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT - P.PHỦ LÝ-T.NINH BÌNH

THANH DAT INVESTMENT DEVELOPMENT JOINT STOCK COMPANY
Address: Nguyen Thi Dinh Street, Phu Ly Ward, Ninh Binh Province

SEPARATE INTERIM STATEMENT OF INCOME **Form B 02a-DN**
Accounting period from 1 January 2026 to 30 September 2026 *Currency unit: VND*

ITEMS	Code	Note	Quarter III		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Prior year	Current year	Prior year
1. Revenue from goods sold and services rendered	**01**	**6.1**	**56.813.026.296**	**108.044.516.554**	**177.250.627.621**	**330.081.727.875**
2. Deductions	02		-	-	3.055.556	-
3. Net revenue from goods sold and services rendered	**10**		**56.813.026.296**	**108.044.516.554**	**177.247.572.065**	**330.081.727.875**
4. Cost of sales	11	6.2	45.078.412.966	85.778.536.086	144.684.637.154	273.934.741.993
5. Gross profit from goods sold and services rendered	**20**		**11.734.613.330**	**22.265.980.468**	**32.562.934.911**	**56.146.985.882**
6. Gain/(loss) from the sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	6.3	5.315.344.055	2.504.633.031	118.740.497.866	56.555.974.889
8. Financial expenses	23	6.4	567.301.419	770.721.085	2.483.450.712	2.711.685.891
- In which: Interest expense	*24*		567.301.419	770.721.085	2.483.450.712	1.056.918.534
9. Selling expenses	25		676.463.028	573.033.708	1.452.926.056	1.712.447.123
10. General and administration expenses	26	6.5	3.064.494.285	3.966.195.025	5.989.610.604	8.282.186.116
11. Net profit from operating activities	**30**		**12.741.698.653**	**19.460.663.681**	**141.377.445.405**	**99.996.641.641**
12. Other income	31	6.6	308.148.149	-	711.546.029	225.648.965
13. Other expenses	32	6.7	2.092.375	34.791.967	158.433.821	298.289.025
14. Profit from other activities	**40**		**306.055.774**	**(34.791.967)**	**553.112.208**	**(72.640.060)**
15. Accounting profit before tax	**50**		**13.047.754.427**	**19.425.871.714**	**141.930.557.613**	**99.924.001.581**
16. Current corporate income tax expense	51	6.8	2.609.611.756	4.729.312.136	6.760.432.476	11.676.328.115
17. Deferred corporate income tax	52		-	-	-	-
18. Net profit after corporate income tax	**60**		**10.438.142.671**	**14.696.559.578**	**135.170.125.137**	**88.247.673.466**

Approved on 27 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dinh Thi Phuong Thao	Duong Thi Thu Hien	Tran Duc Dung

SEPARATE INTERIM STATEMENT OF CASH FLOWS

Form B 03a-DN

Indirect method

Accounting period from 1 January 2026 to 30 September 2026

Currency unit: VND

ITEMS	Codes	Notes	Accumulated from the beginning of the year to the end of this quarter Current period	Prior period
I. Cash flows from operating activities				
1. Net profit before tax	**01**		***141.930.557.613***	***99.924.001.581***
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02		12.658.091.192	13.769.619.353
- Provisions	03		(406.391.503)	1.909.072.112
- Foreign exchange gains/losses arising from revaluation of foreign currency monetary items	04		-	1.654.767.357
- (Gains)/losses from investing activities	05		(119.446.643.895)	(56.735.152.860)
- Interest expense	06		2.483.450.712	1.056.918.534
3. Operating profit before movements in working capital	***08***		***37.219.064.119***	***61.579.226.077***
- Increase/decrease in receivables	*09*		1.200.833.967	(49.284.499.755)
- Increase/decrease in inventories	10		(46.121.491.917)	44.503.828.414
- Increase/decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		534.462.792	(25.092.817.055)
- Increase/decrease in deferred expenses	12		159.690.860	415.028.805
- Interest paid	14		(2.483.450.712)	(1.056.918.534)
- Corporate income tax paid	15		(11.233.267.515)	(3.841.867.274)
Net cash generated by operating activities	**20**		***(20.724.158.406)***	***27.221.980.678***
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other long-term assets	21		(17.616.165.144)	(837.130.556)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		1.830.000.001	5.740.000.000
3. Cash outflow for lending, buying debt instruments of other entities	23		(1.217.381.000.000)	(364.553.650.216)
4. Cash recovered from lending, selling debt instruments of other entities	24		1.043.048.851.945	256.966.053.712
5 Interest earned, dividends and profits received	27		150.084.842.292	4.755.219.917
Net cash generated by investing activities	***30***		***(40.033.470.906)***	***(97.929.507.143)***

SEPARATE STATEMENT OF CASH FLOWS (Continued) **Form B 03a-DN**

Indirect method

Accounting period from 1 January 2026 to 30 September 2026

ITEMS	Codes	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current period	Prior period
III. Cash flow from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Capital withdrawals, buy-back of issued shares	32		-	-
3. Proceeds from borrowings	33		8.500.000.000	-
4. Repayment of borrowings	34		(7.264.448.000)	(47.865.304.261)
5. Payments for principal of finance lease	35		-	-
6. Dividends and profits paid to owners	36		(32.314.397.025)	-
Net cash generated by financing activities	**40**		***(31.078.845.025)***	***(47.865.304.261)***
Net increase/decrease in cash	**50**		**(91.836.474.337)**	**(118.572.830.726)**
Cash and cash equivalents at the beginning of the period	**60**		**211.404.745.736**	**212.681.770.479**
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period	**70**		**119.568.271.399**	**94.108.939.753**

Approved on 27 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dinh Thi Phuong Thao	Duong Thi Thu Hien	Tran Duc Dung

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS **Form No. B09a-DN**
For the accounting period from 1 January 2026 to 30 September 2026

I. BUSINESS OPERATION CHARACTERISTICS

1. Structure of ownership:

Thanh Dat Investment Development Joint Stock Company was established in Vietnam under Business Registration Certificate No. 0700194008, first issued on 7 May 2001. The company was converted from a limited liability company to a joint stock company under the 13th revised Business Registration Certificate, dated 27 November 2015, issued by the Department of Planning and Investment of Ha Nam Province (now the Department of Finance of Ninh Binh Province). Currently, the Company operates under the 33st amended Enterprise Registration Certificate dated 13 Junly 2026.

The charter capital under the 33st amendment dated 13 July 2026 is VND 733.537.880.000 (In words: seven hundred thirty-three billion, five hundred thirty-seven million, eight hundred eighty thousand Vietnamese Dong).

2. Business sectors:

The Company operates in the fields of civil construction, clean water supply, wholesale of petroleum products, and hotel business.

3. Operating industry and principal activities:

The Company's main operations include:

- Construction of all types of buildings;
- Inland waterway freight transport; road freight transport; wholesale of automobiles and other motor vehicles; real estate business, including ownership, usage, or lease of land; rental of motor vehicles; rental of machinery, equipment, and tangible goods;
- Site preparation; Construction of other civil engineering works. Details: Construction of works: civil, industrial, traffic, irrigation, electrical works with voltage of 35 KV or less, construction and transfer of domestic water supply stations, construction of industrial floors, construction of termite prevention and treatment for construction works;
- Production of concrete and products from cement and gypsum; Production of metal components. Details: Manufacturing and installing all kinds of iron and steel truss frames;
- Wholesale of materials and other installation equipment in construction; Wholesale of household goods, specifically: trading in household electrical appliances and electronics; wholesale of metals and metal ores;
- Wholesale of other machinery, equipment, and spare parts. Specifically: trading in mining, construction machinery, and equipment, as well as electrical machinery, equipment, and materials (e.g., generators, electric motors, electric cables, and other electrical circuit devices);
- Water extraction, treatment, and supply;
- Manufacturing and installation of surface water and underground water treatment equipment;
- Passenger transportation for tourism and import-export trading.

4. Normal production and business cycle

The Company's normal production and business cycle is carried out within a period of no more than 12 months.

5. Significant events affecting interim financial statements: None

6. The company structure

The Company's headquarters is located on Nguyen Thi Dinh Street, Phu Ly Ward, Ninh Binh Province.

The Company has the following subsidiary:

Dong Van III Industrial Park Infrastructure Development Investment JSC, Ha Nam Province	N1 Street, Operating Building, Dong Van III Supporting Industrial Park, Dong Van Ward, Ninh Binh Province

The Company has the following associate company:

Tan Cang - Dong Van Ha Nam JSC	Dong Van III Industrial Park, Dong Van Ward, Ninh Binh Province.

7. **Number of employees as of 30 September 2026:** 111 people.

8. Comparability statement:

The interim financial statements for the period from 1 Junly 2026 to 30 September 2026 are comparable.

II. ACCOUNTING PERIOD AND CURRENCY

1. The Company's fiscal year starts on January 1 and ends on December 31.
   Quarter III accounting period: from Junly 1 to September 30 annually.

2. The accounting currency is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME

1. Accounting regime

The Company applies Vietnamese Accounting Standards and the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, replacing Circular No. 200/2014/TT-BTC.

2. Compliance statement

The company's Board of General Directors is committed to preparing and presenting the Company's separate financial statements for the accounting period ending 30 September 2026, in accordance with Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System.

IV ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND APPLICABLE LEGAL REGULATIONS

1. Cash and Cash Equivalents

Cash comprises cash on hand and bank deposits.

2. Receivables

Receivables are presented in the financial statements at the carrying amount of receivables from the Company's customers and other receivables plus the allowance for doubtful debts. At the reporting date, if:

- Receivables with a collection or payment period of less than 1 year (or within one business production cycle) are classified as current assets;
- Receivables with a collection or payment period of more than 1 year (or more than one business production cycle) are classified as long-term assets.

The allowance for doubtful debts represents the estimated loss due to non-payment of receivables arising from the balance of receivables at the end of the financial period.
Provision for doubtful debts is made for receivables that are overdue for six months or more or receivables that are unlikely to be paid by the debtor due to liquidation, bankruptcy or similar difficulties (excluding overdue customers who are making payments or have committed to making payments in the near future).

3. Inventories

Inventories are recognized at the lower of cost and net realizable value.
The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and condition for their intended use.
The net realizable value of inventories is determined by the estimated selling price less the estimated costs necessary to make the sale.
The Company uses the perpetual inventory method to record inventories with the value determined as follows:
The value of inventories is determined using the monthly weighted average cost method.

4. Tangible fixed assets and depreciation

Fixed assets are recorded at their original cost and accumulated depreciation.

Tangible fixed assets

The original cost of tangible fixed assets includes the purchase price and any costs directly related to bringing the asset to a condition and location ready for use. The cost of tangible fixed assets by self-construction or self-production includes the construction cost, actual manufacturing cost incurred, plus installation and testing costs. Costs for upgrading tangible fixed assets are capitalized and added to the original cost of the asset, maintenance and repair costs are charged to the operating results for the period. When tangible fixed assets are sold or disposed of, the cost and accumulated depreciation are written off and any gains or losses arising from the disposal of tangible fixed assets are included in the income statement.

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets at rates determined to allocate the original cost over the estimated useful life, in accordance with legal regulations.

The depreciation periods for the Company's tangible fixed assets are as follows:

Buildings and structures	15 - 30 years
Machinery and equipment	03 - 08 years
Transportation vehicles	06 - 10 years
Office equipment	05 years
Other assets	02 - 05 years

5. Financial Investments

The value of investments in subsidiaries is determined based on the original cost. The parent company only records in the income statement the amount distributed from the accumulated net profit of the investee arising after the date of investment. Other amounts that the parent company receives in addition to the distributed profit are considered as the recovery of investments and are recorded as a reduction in the original cost of the investment.

Long-term financial investments:

An associated company is a company in which the Company has significant influence but is not a subsidiary or joint venture. Significant influence is evidenced by the right to participate in the decisions regarding the policies and operations of the investee, but without control or joint control over those policies.

6. Prepayments

Prepaid expenses include tools and equipment, the value of assets that do not qualify as fixed assets, exploration rights, and other prepaid expenses. Prepaid expenses will be gradually allocated to production and business expenses over a reasonable period of time from the time they arise.

7. Payables

Payables are presented in the financial statements at the book value of amounts owed by the Company to customers and other payables, detailed by each creditor. At the reporting date, if:

- The payable is due within one year (or within one production cycle), it is classified as a current liability;
- The payable is due after one year (or more than one production cycle), it is classified as a non-current liability.

8. Accrued expenses

Accrued expenses include the value of expenses that have been recognized in the business operating costs for the financial period but have not been actually paid by the end of the financial period, including auditing expenses and construction expenses. When these expenses are actually incurred, if there is any difference from the amount previously accrued, the accountant will record additional expenses or reduce the expenses corresponding to the difference.

9. Owners' equity

Principles for recognizing owners' capital contributions:
The owner's investment is recognized based on the actual capital contributed by the owners.
Undistributed profit after tax is the profit from the business's activities after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years.

10. Revenue

Revenue is recognized when the outcome of the transaction can be reliably measured, and the Company is likely to obtain economic benefits from the transaction.

(i) Sales revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, the goods have been delivered to and accepted by the customer.

(ii) Revenue from construction contracts is recognized based on the portion of work completed and confirmed by the customer during the period, provided the Company is assured of receiving benefits from the construction contract and the costs of completing the work performed as of the financial statement date can be reliably estimated.

(iii) Revenue from service provision is recognized when the significant risks and rewards have been transferred to the customer, the service has been rendered, and accepted by the customer.

(iv) Financial income includes revenue arising from interest on deposits, loan interest, foreign exchange differences, and other financial income. Interest on deposits and loans is accrued based on the outstanding balances and applicable interest rates.

(v) Investment income is recognized when the Company is entitled to receive the interest or dividend.

11. Accounting principles for cost of goods sold

Cost of goods sold reflects the capitalized value of products, goods, or services sold during the period, ensuring the principle of matching with revenue recorded during the period..

12. Accounting principles for administrative expenses

Administrative expenses include the Company's overall management costs, such as salaries for the management team, social insurance, health insurance, trade union fees, unemployment insurance for administrative staff, office supplies, tools, depreciation of fixed assets used for administrative purposes, land rental, business license tax, allowances for doubtful debts, outsourced services, and other cash expenses.

13. Taxation

Value added tax (VAT):

- VAT rate for construction contracts, commercial concrete: 10%;
- VAT rate for clean water supply services: 5%.

Corporate income tax (CIT):

The Company must pay CIT at a rate of 20%

Current income tax is calculated based on taxable income for the period using the applicable tax rate for the financial period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and financial accounting, as well as adjustments for income or expenses that are either non-taxable or non-deductible.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

Cash and cash equivalents held by the Company that are not subject to restrictions on use	Quarter-end balance	Opening balance
Cash on hand	3.270.228.197	2.051.407.334
Cash in banks	116.298.043.202	152.809.059.031
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ha Nam Branch	*107.751.417.825*	*142.477.446.648*
Saigon – Hanoi Joint Stock Commercial Bank	*26.161.760*	*264.314.029*
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Nam Branch	*5.669.807.942*	*7.525.481.122*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Nam Branch	*2.148.811.853*	*2.455.314.409*
Orient Commercial Joint Stock Bank	*579.108.006*	*13.699*
Saigon Thuong Tin Commercial Joint Stock Bank	*122.203.518*	*86.007.982*
Vietnam Prosperity Joint Stock Commercial Bank	*532.298*	*481.142*
Cash equivalents(*)	-	56.544.279.371
- Orient Commercial Joint Stock Bank	-	*35.907.315.531*
- Saigon – Hanoi Commercial Joint Stock Bank	-	*10.000.000.000*
- Saigon Thuong Tin Commercial Joint Stock Bank	-	*10.636.963.840*
Total	**119.568.271.399**	**211.404.745.736**

(*) Term deposits of less than 03 months at commercial banks.

5.2 Other receivables

	Quarter-end balance		Opening balance	
	Value	Allowance	Value	Allowance
a) Short-term	-	-	**31.800.754.972**	-
- Dividends and profit distributions receivable	-	-	*31.800.754.972*	-
b) Long-term	**78.100.365.155**	-	**55.908.707.155**	-
- Other long-term receivable	78.100.365.155	-	55.908.707.155	-
+ Ha Noi South Housing and Urban Development Corporation	*56.728.016.800*	-	*34.536.358.800*	-
+ Phu Ly City Land Development Center	*14.083.094.355*	-	*14.083.094.355*	-
+ Duy Tien Town Land Development Center	*7.289.254.000*	-	*7.289.254.000*	-
Total	**78.100.365.155**	-	**87.709.462.127**	-

5.3 Inventories

	Quarter-end balance		Opening balance	
	Value	Allowance	Value	Allowance
Raw materials	906.629.425	-	1.818.536.882	-
Work in progress	124.653.304.277	-	77.575.426.766	-
Merchandise	418.931.203	-	463.409.340	-
Total	**125.978.864.905**	-	**79.857.372.988**	-

5.4 Deferred expenses

	Quarter-end balance	Opening balance
a) Short-term	**339.189.437**	**498.880.297**
- Tools and supplies issued for use	339.189.437	498.880.297
Total	**339.189.437**	**498.880.297**

5.5 Trade receivables

Currency unit: VND

Item	Quarter-end balance		Opening balance	
	Value	Provision	Value	Provision
- Short-term trade receivables	**43.431.698.133**	**(29.933.895.593)**	**74.025.757.624**	**(30.340.287.096)**
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company	11.353.353	-	30.810.239.606	-
Thuan An Co., Ltd.	962.024.796	-	3.243.309.176	-
Phu Ly City Construction Investment Project Management Board No. II – Phu Van Embankment	7.624.553.000	(7.624.553.000)	7.624.553.000	(7.624.553.000)
Hancorp Joint Stock Company	5.472.555.416	(5.472.555.416)	5.472.555.416	(5.469.766.781)
Hawee Industrial Construction Joint Stock Company	3.859.468.427	(3.859.468.427)	3.859.468.427	(3.859.468.427)
Kien Hung Vietnam Construction Development Co., Ltd.	989.100.000	-	903.128.000	-
Ha Hieu Trading Company Limited	4.437.910.080	-	713.416.680	-
Others	20.074.733.061	(12.977.318.750)	21.399.087.319	(13.386.498.888)
Total	**43.431.698.133**	**(29.933.895.593)**	**74.025.757.624**	**(30.340.287.096)**
- Trade receivables from related parties				
Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company	11.353.353	-	30.810.239.606	-
Total	**11.353.353**	**-**	**30.810.239.606**	**-**

5.6 Short-term advances to suppliers

Item	Quarter-end balance		Opening balance	
	Value	Provision	Value	Provision
Huyen Quy Manufacturing and Trading Limited Liability Company	2.886.715.089	-	1.655.674.487	-
An Thinh Building Engineering Solution Joint Stock Company	-	-	1.000.403.580	-
Song Hong Ha Joint Stock Company	-	-	987.900.000	-
Ha Nam Urban Planning and Construction Center	919.457.000		919.457.000	
Tran Anh Construction Consulting Joint Stock Company	1.121.635.000	-	715.467.000	-
Hoai Thanh Trung Trading Development Co., Ltd.	111.194.899	-	111.194.899	-
Truong Son Investment and Construction Joint Stock Company	5.126.264.078	-	-	-
Dai Thanh Concrete Asphalt Joint Stock Company	1.000.000.000		-	-
Others	2025452307	-	1.326.296.350	-
Total	**13.190.718.373**	**-**	**6.716.393.316**	**-**

5.7 Long-term work in progress

Item	Quarter-end balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Long-term work in progress production and business costs				
b) Construction in progress				
- Construction in progress	***54.568.167.526***	***54.568.167.526***	***47.711.176.826***	***47.711.176.826***
+ Yen Lenh Port Project	*50.883.477.576*	*50.883.477.576*	*46.183.180.376*	*46.183.180.376*
+ Liem Tuyen Commercial Center Project	*3.684.689.950*	*3.684.689.950*	*1.527.996.450*	*1.527.996.450*
Total	**54.568.167.526**	**54.568.167.526**	**47.711.176.826**	**47.711.176.826**

5.8 BAD DEBT

Unit: VND

Items	Quarter-end balance			Opening balance		
	Cost	Recoverable amount	Debtor	Cost	Recoverable amount	Debtor
- Short-term receivables						
+ Tasco Truong Phat Joint Stock Company	200.001.840		- Trade receivables	200.001.840		- Trade receivables
+ Ha An Trade Construction Joint Stock Company	174.182.500		- Trade receivables	174.182.500		- Trade receivables
+ Lam Phuong Investment Build & Development Joint Stock Company	239.159.000		- Trade receivables	239.159.000		- Trade receivables
+ Phu Ly B High School	103.454.000		- Trade receivables	103.454.000		- Trade receivables
+ Kien Khe Town People's Committee	41.676.000		- Trade receivables	41.676.000		- Trade receivables
+ Ha Nam Provincial People's Procuracy	125.184.000		- Trade receivables	125.184.000		- Trade receivables
+ Duc Phat Mineral Mining Joint Stock Company	50.006.030		- Trade receivables	50.006.030		- Trade receivables
+ Western Development Joint Stock Company	24.700.000		- Trade receivables	24.700.000		- Trade receivables
+ Incosys Company Limited	57.300.000		- Trade receivables	57.300.000		- Trade receivables
+ Song Hong Mechanization and Construction One Member Company Limited	57.800.001		- Trade receivables	57.800.001		- Trade receivables
+ Thien Thanh Phat Vietnam Trading and Construction Co., Ltd.	20.389.998		- Trade receivables	20.389.998		- Trade receivables
+ Nam Phuc Trading and Construction Company Limited	61.245.000		- Trade receivables	61.245.000		- Trade receivables
+ Infrastructure Construction Enterprise - Viglacera Mechanical Execution Company	33.214.400		- Trade receivables	33.214.400		- Trade receivables
+ Global Construction Services and Trading Joint Stock Company	50.600.000		- Trade receivables	50.600.000		- Trade receivables
+ 492 Construction and Investment Joint Stock Company	657.610.000		- Trade receivables	657.610.000		- Trade receivables
+ Khanh Dat Investment and Construction Joint Stock Company	553.862.500		- Trade receivables	553.862.500		- Trade receivables
+ Hancorp Joint Stock Company	5.472.555.416		- Trade receivables	5.469.766.781		- Trade receivables
+ Hawee Industrial Construction Joint Stock Company	3.859.468.427		- Trade receivables	3.859.468.427		- Trade receivables
+ No4 Investment and Construction Joint Stock Company	1.085.543.625		- Trade receivables	1.085.543.625		- Trade receivables
+ Vinaconex 25 Joint Stock Company	896.072.364		- Trade receivables	896.072.364		- Trade receivables
+ Hong Ha Vietnam Joint Stock Company	634.098.195		- Trade receivables	634.098.195		- Trade receivables
+ Quang Minh Construction Joint Stock Company	371.550.000		- Trade receivables	371.550.000		- Trade receivables

Unit: VND

5.8 BAD DEBT

Items	Quarter-end balance			Opening balance		
	Cost	Recoverable amount	Debtor	Cost	Recoverable amount	Debtor
+ Ha Nam Construction and Technical Consultancy Co., Ltd.	202.180.000		- Trade receivables	202.180.000		- Trade receivables
+ CSC Construction Solution Company Limited	127.500.000		- Trade receivables	127.500.000		- Trade receivables
+ Khanh Hung Construction and Trading Company Limited	48.060.000		- Trade receivables	48.060.000		- Trade receivables
+ Bac Nam Viet Development and Construction Investment Joint Stock Company	235.878.599		- Trade receivables	235.878.599		- Trade receivables
+ Project Management Board No. II of Phu Ly City - Phu Van Embankment Construction	7.624.553.000		- Trade receivables	7.624.553.000		- Trade receivables
+ Urban Development Management Board - High-Quality Healthcare Center in Ha Nam Province	1.287.184.300		- Trade receivables	1.287.184.300		- Trade receivables
+ Duy Tien Land Clearance and Resettlement Council - Infrastructure and Technical Construction of Lot E	1.331.789.000		- Trade receivables	1.331.789.000		- Trade receivables
+ Thanh Liem Land Clearance Board - 7% Grading of Kien Khe Industrial Cluster	1.151.566.000		- Trade receivables	1.151.566.000		- Trade receivables
+ Minh Hung Construction and Engineering Joint Stock Company	46.245.000		- Trade receivables	46.245.000		- Trade receivables
+ Dong Hoa Investment and Construction Joint Stock Company	-		- Trade receivables	50.963.000		- Trade receivables
+ Duy Tien Land Clearance and Resettlement Board - Trung Hoa A Village Power Line	172.688.000		- Trade receivables	172.688.000		- Trade receivables
+ Tan A Ha Nam International Joint Stock Company - showroom stone embankment	30.100.000		- Trade receivables	30.100.000		- Trade receivables
+ Kien Khe Town People's Committee - Office Building	106.271.000		- Trade receivables	106.271.000		- Trade receivables
+ Ha Nam Investment and Construction Project Management Board - N1-D2 Road	238.344.017		- Trade receivables	238.344.017		- Trade receivables
+ Ha Nam Investment and Construction Project Management Board - Technical Infrastructure of DVI Industrial Park, Land Recovery Section	662.546.563		- Trade receivables	662.546.563		- Trade receivables

5.8 BAD DEBT

Unit: VND

Items	Quarter-end balance			Opening balance		
	Cost	Recoverable amount	Debtor	Cost	Recoverable amount	Debtor
+ TKD Investment Construction and Consultation Installation Joint Stock Company	230.000.000	-	Trade receivables	230.000.000	-	Trade receivables
+ Quang Thanh Ha Nam Trading Company Limited	534.430.000	-	Trade receivables	1.034.430.000	-	Trade receivables
+ Hoang Gia Construction Company Limited	435.586.800	-	Trade receivables	435.586.800	-	Trade receivables
+ Dung Ngoc Investment Consulting and Construction Company Limited	153.850.000	61.540.000	Trade receivables	153.850.000	76.925.000	Trade receivables
+ CKBQP Real Estate Investment, Construction and E-commerce Joint Stock Company	100.000.000	-	Trade receivables	100.000.000	30.000.000	Trade receivables
+ Loc Phat Steel Trading and Service Company Limited	481.989.312	144.596.794	Trade receivables	481.989.312	240.994.656	Trade receivables
+ Kien Hung Construction Investment Joint Stock Company	339.195.000	169.597.500	Trade receivables	339.195.000	169.597.500	Trade receivables
Total	**30.309.629.887**	**375.734.294**	**-**	**30.857.804.252**	**517.517.156**	**-**

5.9 Financial investments

Unit: VND

Held-to-maturity investments

Items	Quarter-end balance			Opening balance		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
	255.140.410.517	**255.140.410.517**	**-**	**80.351.851.916**	**80.351.851.916**	**-**
- Term deposits	255.140.410.517	255.140.410.517	-	80.351.851.916	80.351.851.916	-
Saigon – Hanoi Commercial Joint Stock Bank	50.000.000.000	50.000.000.000	-	30.000.000.000	30.000.000.000	-
Orient Commercial Joint Stock Bank	61.421.808.219	61.421.808.219	-	20.000.000.000	20.000.000.000	-
Saigon Thuong Tin Commercial Joint Stock Bank	40.644.657.534	40.644.657.534	-	20.000.000.000	20.000.000.000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	10.249.315.068	10.249.315.068	-	10.000.000.000	10.000.000.000	-
Bank for Investment and Development of Vietnam	366.629.696	366.629.696	-	351.851.916	351.851.916	-
VPS Securities Joint Stock Company	92.458.000.000	92.458.000.000	-	-	-	-

Equity investments in other entities

Items	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
- Investments in subsidiaries	227.674.900.000	227.674.900.000	-	227.674.900.000	227.674.900.000	-
+ Dong Van III - Ha Nam Industrial zone Infrastructure Development & Investment Joint Stock Company - Ownership Ratio: 65% (ii)	*227.674.900.000*	*227.674.900.000*	-	*227.674.900.000*	*227.674.900.000*	-
- Investments in associates	39.000.000.000	16.753.293.369	(22.246.706.631)	39.000.000.000	16.753.293.369	(22.246.706.631)
+ Tan Cang - Dong Van Ha Nam Joint Stock Company - Ownership Ratio: 39%	*39.000.000.000*	*16.753.293.369*	*(22.246.706.631)*	*39.000.000.000*	*16.753.293.369*	*(22.246.706.631)*
Total	**266.674.900.000**	**244.428.193.369**	**(22.246.706.631)**	**266.674.900.000**	**244.428.193.369**	**(22.246.706.631)**

5.10 INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Unit: VND

Items	Building and structure	Machinery and equipment	Motor vehicles	Office equipments	Others	Total
I. Cost						
Opening balance	266.527.398.426	113.374.045.264	23.477.724.733	895.867.272	7.989.373.214	**412.264.408.909**
Increase during the period	-	9.312.904.444	1.150.000.000	296.270.000	-	**10.759.174.444**
- Acquisitions during the period	-	*9.312.904.444*	*1.150.000.000*	*296.270.000*	-	***10.759.174.444***
Decrease during the period	-	(3.432.027.271)	(9.634.821.818)	-	-	**(13.066.849.089)**
-Liquidation, disposal	-	*(3.432.027.271)*	*(9.634.821.818)*	-	-	**(13.066.849.089)**
Ending balance	266.527.398.426	119.254.922.437	14.992.902.915	1.192.137.272	7.989.373.214	**409.956.734.264**
II. Accumulated depreciation						
Opening balance	31.060.543.118	53.189.257.645	17.194.611.274	848.685.454	4.953.627.854	**107.246.725.345**
Increase during the period	7.534.352.601	3.270.920.768	1.475.421.533	343.451.818	33.944.472	**12.658.091.192**
- Depreciation	*7.534.352.601*	*3.270.920.768*	*1.475.421.533*	*343.451.818*	*33.944.472*	***12.658.091.192***
Decrease during the period	-	(3.432.027.271)	(8.510.967.846)	-	-	**(11.942.995.117)**
-Liquidation, disposal		*(3.432.027.271)*	*(8.510.967.846)*	-	-	***(11.942.995.117)***
Ending balance	38.594.895.719	53.028.151.142	10.159.064.961	1.192.137.272	4.987.572.326	**107.961.821.420**
III. Net book value						
1. Opening balance	235.466.855.308	60.184.787.619	6.283.113.459	47.181.818	3.035.745.360	**305.017.683.564**
2. Ending balance	227.932.502.707	66.226.771.295	4.833.837.954		3.001.800.888	**301.994.912.844**

5.11 Loans and obligations under financial leases

Unit: VND

	Quarter-end balance				Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
a) Short-term loans	**17.900.000.000**	**17.900.000.000**	**15.550.000.000**	**7.050.000.000**	**9.400.000.000**	**9.400.000.000**
- Take out a personal loan	8.500.000.000	8.500.000.000	8.500.000.000	-	-	-
Current maturity of long-term	**9.400.000.000**	**9.400.000.000**	**7.050.000.000**	**7.050.000.000**	**9.400.000.000**	**9.400.000.000**
- Vietnam Bank for Industry and Trade - Ha Nam Branch	9.400.000.000	9.400.000.000	7.050.000.000	7.050.000.000	9.400.000.000	9.400.000.000
b) Long-term loans	**24.222.345.029**	**24.222.345.029**	**-**	**7.264.448.000**	**31.486.793.029**	**31.486.793.029**
- Loan capital re-lent by the Ha Nam Provincial People's Committee from the Government	9.431.883.879	9.431.883.879	-	214.448.000	9.646.331.879	9.646.331.879
- Vietnam Bank for Industry and Trade - Ha Nam Branch	14.790.461.150	14.790.461.150	-	7.050.000.000	21.840.461.150	21.840.461.150
Total	**42.122.345.029**	**42.122.345.029**	**15.550.000.000**	**14.314.448.000**	**40.886.793.029**	**40.886.793.029**

5.12 Trade payables

	Quarter-end balance	Opening balance
a) Short-term trade payables	**11.950.359.213**	**12.512.907.835**
Major suppliers	7.953.721.063	7.523.963.423
- Tan Sang Investment Construction and Trading Company Limited	535.342.210	2.452.177.263
- Southeast Construction and Trading Joint Stock Company	-	2.168.469.220
- Luxsen International Paint Development Joint Stock Company	183.408.000	1.727.836.000
- Ha Hieu Trading Company Limited	4.010.607.850	-
- Thuy Duong Petroleum Joint Stock Company	366.191.144	145.881.600
- Viet House Architecture Limited Liability Company	349.099.962	1.029.599.340
- 389 Technology Joint Stock Company	1.314.671.897	-
- Truong Giang Ha Nam Transport Construction And Commercial Company.,Ltd	1.194.400.000	-
Other trade payables	3.996.638.150	4.988.944.412
Total	**11.950.359.213**	**12.512.907.835**

5.13 Advances from customers

	Quarter-end balance	Opening balance
a) Short-term advances from customers		
- Management Board of Key Healthcare Projects (Facility II of Viet Duc Hospital)	50.798.017.600	50.798.017.600
- Management Board of Key Healthcare Projects (Facility II of Bach Mai Hospital)	28.618.399.800	28.618.399.800
- Huy Hung Building Material Joint Stock Company	-	81.137.460
- Other advances from customers	3.049.405.820	1.548.237.203
Total	**82.465.823.220**	**81.045.792.063**
b) Advance payments from related parties.		

5.14 Taxes and other payables to the State budget

a) Payables	Opening balance	Amount payable for the period	Amount actually paid and offset during the period	Quarter-end balance
- Corporate income tax	11.232.654.219	6.760.432.476	11.233.267.515	6.759.819.180
- Personal income tax	7.593.459	631.071.608	638.665.067	-
- Fees, charges and other taxes	243.009.001	331.814.074	395.812.311	179.010.764
Total	**11.483.256.679**	**7.723.318.158**	**12.267.744.893**	**6.938.829.944**
b) Receivables				
- Value added tax	930.633.966	10.760.792.369	9.887.558.890	57.400.487
Total	**930.633.966**	**10.760.792.369**	**9.887.558.890**	**57.400.487**

5.15 Accrued expenses

	Quarter-end balance	Opening balance
a) Short-term	-	**81.000.000**
- Accrued audit fees	-	81.000.000
Total	-	**81.000.000**

5.16 Other payables

	Quarter-end balance	Opening balance
a) Short-term	**29.170.635**	**184.541.310**
- Trade union funds	29.170.635	10.241.310
- Remuneration of the Board of Directors and the Supervisory Board	-	168.000.000
- Other payables	-	6.300.000
Total	**29.170.635**	**184.541.310**
b) Long-term		
Other payables	21.885.776.000	21.885.776.000
- People's Committee of Ha Nam Province (*)	*21.885.776.000*	*21.885.776.000*
Deposits received	343.500.000	91.500.000
Total	**22.229.276.000**	**21.977.276.000**

(*) Decision No. 295/QD-UBND of the People's Committee of Ha Nam Province dated 31 January 2019, approving the adjustment of the final investment settlement for the subproject: Construction of the clean water supply system for Liem Tuyen and Liem Tiet communes, Thanh Liem district, Ha Nam province, under the water supply component of the clean water and environmental sanitation program based on the results of Ha Nam province.

5.17 Owners' Equity

a) Movement in owner's equity contributed

	Owner's Investment Capital	Retained earnings	Total
Prior year's opening balance as previously reported	**574.887.850.000**	**276.512.590.392**	**851.400.440.392**
Increase in previous period	91.972.700.000	-	91.972.700.000
Profit in the previous period		95.530.612.413	95.530.612.413
Profit distribution		(91.972.700.000)	(91.972.700.000)
Current year's opening balance	**666.860.550.000**	**280.070.502.805**	**946.931.052.805**
Increase during the period	66.677.330.000	-	66.677.330.000
Profit in the period	-	135.170.125.137	135.170.125.137
Profit appropriation (*)		(98.991.727.025)	(98.991.727.025)
Current period's closing balance	**733.537.880.000**	**316.248.900.917**	**1.049.786.780.917**

Details of owner's capital contribution	Ownership ratio 30/09/2026	Quarter-end balance	Opening balance
Capital contributions from other parties			
- Mr. Nguyen Huy Cuong	29,22%	214.315.170.000	194.831.980.000
- Mrs. Nguyen Thanh Tam	5,83%	42.783.010.000	38.893.660.000
- Mr. Nguyen Quang Tri	5,27%	38.681.230.000	35.164.760.000
- Others	59,68%	437.758.470.000	397.970.150.000
Total	**100,00%**	**733.537.880.000**	**666.860.550.000**

b) Capital transactions with owners and dividend distribution, profit sharing

Owner's investment capital	Current period	Prior period
- Opening capital	666.860.550.000	574.887.850.000
- Capital increase during the period	66.677.330.000	91.972.700.000
- Capital decrease during the period	-	-
- Closing capital	733.537.880.000	666.860.550.000

Shares	Quarter-end balance	Opening balance
Number of shares registered for issuance	**73.353.788**	**66.686.055**
Number of shares issued to the public	**73.353.788**	**66.686.055**
- Ordinary shares	73.353.788	66.686.055
Number of outstanding shares in circulation	**73.353.788**	**66.686.055**
- Ordinary shares	73.353.788	66.686.055

* Par value of an outstanding share: VND 10,000 per share

6. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INTERIM STATEMENT OF INCOME

6.1 **Total Revenue from sales and service provisions**	Current period	Prior period
- Revenue from construction	-	73.993.699.218
- Port loading and unloading revenue	22.035.253.565	6.687.696.542
- Revenue from oil and gas sales	25.750.228.811	20.452.128.132
- Others	9.027.543.920	6.910.992.662
Total	**56.813.026.296**	**108.044.516.554**
Revenue from related parties	**17.325.751**	**74.007.191.152**
- Dong Van III - Ha Nam Industrial Zone Infrastructure Development & Investment Joint Stock Company	16.325.630	74.001.404.111
- Quang Anh Company Limited	1.000.121	5.787.041
Total	**17.325.751**	**74.007.191.152**

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENT (Continued)
For the period ended 30 September 2026

Form B 09a-DN
Currency unit: VND

6.2 Cost of sales and service rendered

	Current period	Prior period
- Cost of construction	-	59.202.122.190
- Cost of port handling services	12.076.970.718	4.012.617.925
- Cost of petroleum products sold	25.329.311.486	18.961.857.870
- Others	7.672.130.762	3.601.938.101
Total	**45.078.412.966**	**85.778.536.086**

6.3 Financial Income

	Current period	Prior period
Interest Income	5.315.344.055	2.504.633.031
Total	**5.315.344.055**	**2.504.633.031**

6.4 Financial expenses

	Current period	Prior period
Interest on loans	567.301.419	770.721.085
Total	**567.301.419**	**770.721.085**

6.5 General and administration expenses

	Current period	Prior period
General and administration expenses	**3.064.494.285**	**3.966.195.025**
Details of items accounting for 10% or more of total general and administrative expenses	736.013.800	2.750.059.833
Depreciation of fixed assets	*243.501.675*	*630.109.312*
Labor costs	*489.723.490*	*222.790.449*
Provision	*2.788.635*	*1.897.160.072*
Other administrative expenses	2.328.480.485	*1.216.135.192*
Total	**3.064.494.285**	**3.966.195.025**

6.6 Other income

	Current period	Prior period
Gain on disposal of fixed assets	308.148.149	-
- Carrying amount	-	-
- Other income from the disposal of fixed assets	*308.148.149*	-
Total	**308.148.149**	**-**

6.7 Other expenses

	Current period	Prior period
Administrative violation.	2.092.375	34.791.967
Total	**2.092.375**	**34.791.967**

6.8 Current corporate income tax expense

	Current period	Prior period
Profit before tax	13.047.754.427	19.425.871.714
- Adjustments increasing accounting profit before tax	304.355	34.791.967
+ Non-deductible expenses	*304.355*	*34.791.967*
- Taxable income	13.048.058.782	19.460.663.681
Corporate income tax rate	20%	20%
Corporate income tax arrears collection	-	837.179.400
Corporate income tax expense based on taxable profit in the current period	**2.609.611.756**	**4.729.312.136**

7. OTHER INFORMATION

7.1 Contingent liabilities, commitments and other financial information

7.2 Events after the Reporting Period

7.3 Segment report

7.4 Significant events occurring during the financial period

7.5 Information about related parties

Related parties:

During the reporting period and at the end of the reporting period, the following parties were identified as related parties of the Company:

Related party	Address	Relationship
Mr. Nguyen Huy Cuong	Ninh Binh	Chairman of the Board of Directors
Mr. Tran Van Thang	Ninh Binh	Independent member of the Board of Directors
Mr. Nguyen Huu Thuyet	Ha Noi	Member of The Board of Directors
Mr. Tran Viet Duc	Ninh Binh	General Director (until 01 July 2026)
Mr. Nguyen Quang Tri	Ninh Binh	Deputy General Director
Mr. Tran Duc Dung	Ninh Binh	Deputy General Director (from 15 April 2025), General Director from 2 July 2026
Mr. Pham Van Ha	Ninh Binh	Head of the Supervisory Board
Mr. Nguyen Dinh Thuan	Ninh Binh	Member of the Supervisory Board
Mrs. Nguyen Thi Thuy Van	Ninh Binh	Member of Supervisory Board
Quang Anh Company Limited	Ninh Binh	Key members with close relationships
Dong Van III - Ha Nam Industrial zone Infrastructure Development & Investment Joint Stock Company	Ninh Binh	Subsidiary
Tan Cang - Dong Van Ha Nam Joint Stock Company	Ninh Binh	Associated company
Tri Dung Construction and Trading Joint Stock Company	Ninh Binh	Key members with close relationships

In addition, related parties also include individuals related to members of the Board of Directors, the Board of Management and the Supervisory Board, such as spouses and children, in accordance with applicable laws.

Transactions with related parties:

Apart from the related party transactions mentioned above, the Company's significant transactions with related parties during the accounting period include:

Related party	Content	Current period	Prior period
Quang Anh Company Limited	Sale of goods and services	1.000.121	6.250.005
	Collection of proceeds from sales of goods and services	1.000.121	6.250.005
Dong Van III - Ha Nam Industrial zone Infrastructure Development & Investment Joint Stock Company	Sale of goods and services	16.325.630	79.921.516.441
	Collection of proceeds from sales of goods and services	98.581.018	31.847.090.268

Salaries and allowances paid during the period to members of the Board of Directors and the Board of Management:

Name	Position	Current period (VND)	Prior period (VND)
Mr. Nguyen Huy Cuong	Chairman of the Board of Directors	51.135.012	34.411.716
Mr. Tran Viet Duc	General Director (until 01 July 2026)	6.000.000	35.932.457
Mr. Nguyen Quang Tri	Deputy General Director	47.104.047	25.761.450
Mr. Tran Duc Dung	Deputy General Director (from 15 April 2025), General Director from 2 July 2026	56.932.940	27.025.489
Mr. Nguyen Manh Hai	Member of The Board of Directors	52.840.628	28.838.372
Mr. Tran Van Thang	Member of The Board of Directors	6.000.000	6.000.000
Mr. Nguyen Huu Thuyet	Member of The Board of Directors	49.812.111	6.000.000
Mr. Pham Van Ha	Head of the Supervisory Board	56.117.091	31.327.406
Mr. Nguyen Dinh Thuan	Member of Supervisory Board	47.782.969	30.471.465
Mrs. Nguyen Thuy Van	Member of Supervisory Board	30.985.991	25.272.558
Total		**404.710.789**	**251.040.913**

7.6 Comparative information

The comparative figures are based on the separate financial statements for the fiscal year ended 31 December 2025 of Thanh Dat Investment and Development Joint Stock Company, which were audited by International Auditing and Valuation Co., Ltd., and the separate financial statements for the second quarter of 2025 of Thanh Dat Investment and Development Joint Stock Company, which were prepared by the Company itself and have not been reviewed. These figures have been adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance.

7.7 Going concern information

These separate interim financial statements are prepared on a going concern basis.

7.8 Other information

Apart from the information already presented, there were no significant events during the year that require disclosure or presentation in the separate interim financial statements.

Approved on 27 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dinh Thi Phuong Thao	Duong Thi Thu Hien	Tran Duc Dung

MSDN: 0700194008 CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT P.PHỦ LÝ-T.NINH BÌNH

CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT

Digitally signed by CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT
DN: C=VN, S=Hà Nam, L=Thành phố Phủ Lý, O=CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT, CN=CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT, OID.0.9.2342.19200300.100.1.1=MST:0700194008
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THANH DAT INVESTMENT
DEVELOPMENT JOINT STOCK COMPANY

No:131/2026/CV-DTD
Re: Explanation for the fluctuation of profit after tax in the Q3/2026 Financial Statement

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Ninh binh, October 27rd 2026

To: - **State Security Commission of Vietnam;**
- **Hanoi Stock Exchange**

Pursuant to:

- *Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding disclosure of information in the securities market;*
- *The separate financial statements and consolidated financial statements for Q3/2026 of the Company.*

Thanh Dat Investment Development Joint Stock Company ("the company") would like to explain the discrepancy in after-tax profit in the separate financial statements and consolidated financial statements for Q3/2026 compared to the same period last year, as follows:

Regarding the Separate Financial Statements for Q3/2026

Profit after corporate income tax reported in the financial statements was VND 10.438.142.671 down VND 4.258.416.907, equivalent to a decrease of 28,97% compared with VND 14.696.559.578 in the same period of the previous year.

Regarding the Consolidated Financial Statements for Q3/2026

Profit after corporate income tax reported in the consolidated financial statements was VND 29.324.207.284, down VND 5.617.335.245 (equivalent to a decrease of 16.08%) compared with VND 34.941.542.529 in the same period of the previous year.

Reasons for the Changes

Regarding the Separate Financial Statements for Q3/2026:

The decrease in profit after corporate income tax reported in the separate financial statements for Q3/2026 compared with the same period of the previous year was mainly attributable to a decline in construction revenue, as revenue from ongoing construction projects had not yet been recognized as of the reporting date.

Regarding the Consolidated Financial Statements for Q3/2026:

The decrease in profit after corporate income tax reported in the consolidated financial statements for Q3/2026 was attributable to the allocation of infrastructure leasing and management revenue over the remaining portion of the project. This revenue decreased from VND 76.176.868.577 in the same period of the previous year to VND 14.009.898.174 in the current period.

The above constitutes the explanations of Thanh Dat Investment Development Joint Stock Company regarding the fluctuations in profit after tax reported in the separate financial statements and the consolidated financial statements for Q3/2026, where the changes exceeded 10% compared with the same period of 2025.

Sincerely!

Recipients:

- As stated above;

- Kept at Archive.

LEGAL REPRESENTATIVE DIRECTOR

CÔNG TY CP ĐẦU TƯ PHÁT TRIỂN THÀNH ĐẠT

TỔNG GIÁM ĐỐC

Trần Đức Dũng