CÔNG TY CỔ PHẦN KOSY
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KOSY JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 83/2026/CBTT-KOS

Hanoi, month October day 30 year 2026

PERIODIC INFORMATION DISCLOSURE

To:
- ***State Securities Commission;***
- ***Ho Chi Minh City Stock Exchange.***

4. Organization's name: **Kosy Joint Stock Company**
- Stock code: KOS
- Head office address: 24th Floor, Rox Tower Office Building, No. 136 Ho Tung Mau Street, Phu Dien Ward, Hanoi City, Vietnam.
- Tel: 024 37833660 Fax: 024 37833661
- Email: infor@kosy.vn

5. **Contents of disclosure**

Consolidated Finacial Statements for the Third quarter of 2026

6. *This information was published on the company's website on October 30, 2026 at the link https://kosy.vn/shareholder category/cong-ty-co-phan-kosy/*

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Attached documents:
- Consolidated finacial statements for the Third quarter of 2026

On behalf of the organization
Legal representative

CÔNG TY CỔ PHẦN KOSY
KOSY GROUP
M.S.D.N - 0102681319

CHỦ TỊCH HĐQT
Tiến sĩ. Nguyễn Việt Cường

CONSOLIDATED FINANCIAL STATEMENTS

KOSY JOINT STOCK COMPANY

Quarter III, 2026

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CONSOLIDATED FINANCIAL SITUATION REORT

As at 30 Sep 2026

Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**3,595,565,544,084**	**3,366,126,458,536**
110	**I. Cash and cash equivalents**	**3**	**5,436,765,674**	**1,428,534,566**
111	1. Cash		5,436,765,674	1,428,534,566
120	**II. Short-term investments**	**4**	**20,223,402,245**	**37,038,722,781**
123	1. Held-to-maturity investments		20,223,402,245	37,038,722,781
130	**III. Short-term receivables**		**707,128,932,056**	**731,305,093,738**
131	1. Short-term trade receivables	5	119,636,134,744	158,043,875,881
132	2. Short-term prepayments to suppliers	6	456,928,477,656	453,603,981,539
135	3. Other short-term receivables	7	130,564,319,656	119,657,236,318
140	**IV. Inventories**	**9**	**2,851,316,171,210**	**2,582,599,441,384**
141	1. Inventories		2,851,316,171,210	2,582,599,441,384
160	**V. Other short-term assets**		**11,460,272,899**	**13,754,666,067**
161	1. Short-term waiting cost allocation	8	797,036,756	2,072,343,588
162	2. Deductible value added tax	15	10,663,236,143	10,956,788,974
163	3. Taxes and other receivables from the State budget	15	-	725,533,505
200	**B. NON-CURRENT ASSETS**		**1,498,163,858,505**	**1,500,222,562,367**
210	**I. Long-term receivables**		**40,000,000**	**40,000,000**
215	1. Other long-term receivables		40,000,000	40,000,000
220	**II. Fixed assets**	**10**	**975,402,238,437**	**1,013,768,752,437**
221	1. Tangible fixed assets		975,402,238,437	1,013,768,752,437
222	*- Historical cost*		*1,227,123,284,566*	*1,243,453,164,566*
223	*- Accumulated depreciation*		*(251,721,046,129)*	*(229,684,412,129)*
250	**IV. Long-term assets in progress**		**68,909,472,850**	**10,328,951,354**
252	1. Construction in progress		68,909,472,850	10,328,951,354
260	**V. Long-term investments**	**4**	**340,555,644,799**	**340,555,644,799**
263	1. Equity investments in other entities		340,530,400,000	340,530,400,000
264	2. Provision for devaluation of long-term investments		(74,755,201)	(74,755,201)
265	3. Long-term investment holding until maturity.		100,000,000	100,000,000
266	3. Provision for long-term investments held to maturity..		-	-
270	**VI. Other long-term assets**		**113,256,502,419**	**135,529,213,777**
271	1. Long-term waiting cost allocation	8	24,699,503,305	34,117,166,405
275	2. Goodwill		88,556,999,114	101,412,047,372
280	**TOTAL ASSETS**		**5,093,729,402,589**	**4,866,349,020,903**

CONSOLIDATED FINANCIAL SITUATION REORT

As at 30 Sep 2026
(Continued)

Code	CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	**C. LIABILITIES**		**2,740,619,930,444**	**2,528,646,633,702**
310	**I. Current liabilities**		**1,621,005,884,430**	**1,494,630,226,346**
311	1. Short-term trade payables	13	131,710,806,436	133,453,243,485
312	2. Short-term prepayments from customers	14	126,465,881,228	18,675,588,044
314	3. Taxes and other payables to State budget	15	200,833,220,806	109,370,075,413
315	4. Payables to employees		12,013,156,951	3,805,271,878
316	5. Short-term accrued expenses	16	206,893,138,993	152,871,284,198
320	6. Other short-term payables	17	83,754,195,184	34,273,776,473
321	7. Short-term borrowings and finance lease liabilities	12	859,335,484,832	1,042,180,986,855
330	**II. Non-current liabilities**		**1,119,614,046,014**	**1,034,016,407,356**
337	1. Long-term revenue awaiting allocation		16,897,609,795	17,440,786,156
339	2. Long-term borrowings and finance lease liabilities	12	1,102,716,436,219	1,016,575,621,200
400	**D. OWNER'S EQUITY**		**2,353,109,472,145**	**2,337,702,387,201**
410	**I. Owner's equity**	18	**2,353,109,472,145**	**2,337,702,387,201**
411	1. Contributed capital		2,164,813,350,000	2,164,813,350,000
411a	*- Ordinary shares with voting rights*		*2,164,813,350,000*	*2,164,813,350,000*
420	2. Retained earnings		180,809,567,198	165,367,037,557
420a	*- Retained earnings accumulated till the end of the*		*165,115,537,557*	*146,420,651,003*
420b	*- Retained earnings of the current period*		*15,694,029,641*	*18,946,386,554*
429	3. Non-Controlling Interest		7,486,554,947	7,521,999,644
440	**TOTAL CAPITAL**		**5,093,729,402,589**	**4,866,349,020,903**

Hanoi, 29 Oct 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Le Thi Tho	Nguyen Quoc Hung	Nguyen Viet Cuong

BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH HỢP NHẤT

Quý III năm 2026

Mã số	CHỈ TIÊU	Thuyết minh	Quý III năm 2026	Quý III năm 2025	Lũy kế đến hết quý này năm nay	Lũy kế đến hết quý này năm trước
			VND	VND	VND	VND
01	**1. Doanh thu bán hàng và cung cấp dịch vụ**	**19**	**105,666,522,778**	**351,764,590,970**	**362,628,799,118**	**1,014,557,535,639**
10	**2. Doanh thu thuần về bán hàng và cung cấp dịch vụ**		**105,666,522,778**	**351,764,590,970**	**362,628,799,118**	**1,014,557,535,639**
11	**3. Giá vốn hàng bán**	**20**	**76,035,030,268**	**309,005,012,329**	**305,118,893,240**	**891,782,146,945**
20	**4. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ**		**29,631,492,510**	**42,759,578,641**	**57,509,905,878**	**122,775,388,694**
22	5. Doanh thu hoạt động tài chính	21	2,049,608,431	2,918,857,606	4,281,300,402	6,978,132,556
23	6. Chi phí tài chính	22	22,290,469,217	24,018,295,345	42,732,803,276	73,029,824,369
24	*- Trong đó: Chi phí lãi vay*		*21,998,196,490*	*22,827,995,345*	42,440,530,549	70,083,366,386
26	7. Chi phí bán hàng	23	1,060,533,220	158,950,500	1,220,133,220	1,353,307,384
27	8. Chi phí quản lý doanh nghiệp	24	6,940,341,809	8,407,265,330	14,720,782,126	26,706,101,250
30	**9. Lợi nhuận thuần từ hoạt động kinh doanh**		**1,389,756,695**	**13,093,925,072**	**3,117,487,658**	**28,664,288,247**
31	10. Thu nhập khác	25	-	90,909,091	1,818,181,818	92,779,410
32	11. Chi phí khác	26	201,682,382	44,810,277	275,229,106	4,183,285,213
40	**12. Lợi nhuận khác**		**(201,682,382)**	**46,098,814**	**1,542,952,712**	**(4,090,505,803)**
50	**13. Tổng lợi nhuận kế toán trước thuế**		**1,188,074,313**	**13,140,023,886**	**4,660,440,370**	**24,573,782,444**
51	14. Chi phí thuế TNDN hiện hành	27	890,867,540	1,961,025,347	1,623,832,119	6,432,504,605
60	**15. Lợi nhuận sau thuế TNDN**		**297,206,773**	**11,178,998,539**	**3,036,608,251**	**18,141,277,839**
61	**16. Lợi nhuận sau thuế của Công ty mẹ**		**275,242,923**	**11,013,010,935**	**3,072,052,948**	**17,947,214,098**
62	**17. Lợi nhuận sau thuế của cổ đông không kiểm soát**		**21,963,850**	**165,987,604**	**(35,444,697)**	**194,063,741**
70	**18. Lãi cơ bản trên cổ phiếu**		**1.27**	**50.87**	**14.19**	**82.90**
71	**19. Lãi suy giảm trên cổ phiếu**		**1.27**	**50.87**	**14.19**	**82.90**

Hà Nội, ngày 29 tháng 10 năm 2026

Người lập biểu	Kế toán trưởng	Chủ tịch HĐQT
Lê Thị Thơ	Nguyễn Quốc Hưng	Nguyễn Việt Cường

CONSOLIDATED STATEMENT OF CASH FLOWS

Fiscal period from 01/01/2026 to 30/09/2026

(Indirect method)

Code	ITEMS	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profits before tax***		**4,660,440,370**	**24,573,782,444**
	2. Adjustment for:			
02	- Depreciation and amortization of fixed assets and investment prop		43,904,737,998	48,365,496,655
05	- Gains / loss from investment		(2,381,749,342)	(6,978,132,556)
06	- Interest expense		139,324,024,954	70,078,686,458
08	***3. Operating profit before changes in working capital***		***185,507,453,980***	***136,039,833,001***
09	- Increase/Decrease in receivables		24,789,386,889	113,835,300,123
10	- Increase/Decrease in inventories		(262,216,729,826)	(63,074,391,916)
11	- Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)		318,140,700,234	(15,264,662,688)
12	- Increase/Decrease waiting cost allocation		10,692,969,932	(35,210,878,713)
14	- Interest paid		(135,829,807,242)	(64,682,056,611)
15	- Corporate income tax paid		(541,130,736)	(19,573,596,911)
20	***Net cash flow from operating activities***		***140,542,843,231***	***52,069,546,285***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term		(58,580,521,496)	(3,430,000,000)
22	2. Proceeds from disposals of fixed assets and other long-term		(2,000,000,000)	90,909,091
23	3. Loans and purchase of debt instruments from other entities		(22,361,925,000)	(72,361,818,591)
24	4. Collection of loans and resale of debt instrument of other entities		33,787,000,000	26,000,000,000
26	5. Proceeds from equity investment in other entities		4,755,915,135	-
27	6. Interest and dividend received		4,569,606,242	6,167,988,760
30	***Net cash flow from investing activities***		***(39,829,925,119)***	***(43,532,920,740)***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		1,019,670,773,664	865,961,323,686
34	2. Repayment of principal		(1,116,375,460,668)	(911,206,781,363)
40	***Net cash flow from financing activities***		***(96,704,687,004)***	***(45,245,457,677)***
50	**Net cash flows in the period**		**4,008,231,108**	**(36,708,832,132)**
60	**Cash and cash equivalents at the beginning of the period**		**1,428,534,566**	**41,750,550,309**
70	**Cash and cash equivalents at the end of the period**	**3**	**5,436,765,674**	**5,041,718,177**

Hanoi, 29 Oct 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Le Thi Tho	Nguyen Quoc Hung	Nguyen Viet Cuong

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Quarter III, 2026

1 . CHARACTERISTICS OF OPERATION OF THE COMPANY

Form of capital ownership

Kosy Joint Stock Company was established under Decision No 0102681319 first dated 10/03/2008 issued by Hanoi Department of Planning and Investment. Change 20th time January 15, 2026

The Company's head office is located at 24th Floor, Rox Tower Office Building, 136 Ho Tung Mau Street, Phu Dien Ward, Hanoi City, Vietnam.

The Company's contributed charter capital as of 30 September 2026, according to the Business Registration Certificate, is VND 2,164,813,350,000 (in words: Two trillion one hundred sixty-four billion eight hundred thirteen million three hundred fifty thousand dong), divided into 216,481,335 shares with a par value of VND 10,000 per share.

As at 30 Sep 2026, the Company have 79 Employees

Business activities

The Company's principal business activities during the year: Real estate trading, land use rights owned by the owner, user or lessee, details: Real estate trading; wholesale of other materials and installation equipment in construction, details: Buying and selling of construction materials.

- Consulting, brokerage, real estate auction, land use right auction, details: Real estate consultancy services; real esta advertising services; real estate management services; real estate trading floor services;
- Installation of other construction systems, details: Installation and repair of telecommunications works;
- Other telecommunications activities, details: Lease of telecommunications works;
- Treatment and destruction of hazardous waste;
- Drainage and wastewater treatment, details: Wastewater treatment;
- Real estate business, land use rights belonging to owners, users or leasers, details: Real estate business (Article 3, Law on Real Estate Business 2014);
- The rest of the other business support service activities have not been classified into details: Import and export of business company products;
- Mining of stones, sand, gravel, clay, details: Mining of stones, sand and gravel;
- Mining of other non-ferrous metal ores, details: Mining of ferrous metal minerals, non-ferrous metals, non-ferrous ores, non-ferrous metal ores (except for minerals banned from exploitation);
- Mining of rare metal ores; Iron ore mining;
- Production of products from other non-metallic minerals has not been classified anywhere, details: Production of building materials;
- Wholesale of other materials and installation equipment in construction, details: Purchase and sale of construction materials;
- Restaurants and mobile catering services, details: catering service business, restaurants (excluding bars, karaoke rooms, discotheques);
- Short-term and detailed accommodation services: Hotel business (excluding bar, karaoke room, discotheque);
- Other entertainment activities have not been classified into details: Entertainment area business;
- Travel agents, details: Domestic travel business, international travel business serving tourists, ecotourism (excludin bar, karaoke room, discotheque);
- Site preparation, details: Leveling;
- Wholesale of computers, peripherals and software;

- Wholesale of electronic and telecommunications equipment and components;
- Architectural activities and technical consultancy related and detailed: Urban and rural planning, interior and exteri design of works; architectural design of civil and industrial works; the overall design of the construction site;
- Wholesale of agricultural machinery, equipment and spare parts;
- Wholesale of machinery, equipment and spare parts of other machinery, details: Wholesale of machinery, equipmei and spare parts of mining and construction machinery; Wholesale of electrical machinery, equipment and electrical materials (generators, electric motors, wires and other equipment used in electrical circuits); Wholesale of machine equipment and spare parts for textiles, garments, leather and footwear; Wholesale of office machinery, equipment a spare parts (except for computers and peripherals); Wholesale of medical machinery and equipment;
- Retail of computers, peripherals, software and telecommunications equipment in specialized stores;
- Road passenger transport in inner cities and suburbs (except for transport by bus);
- Other road passenger transport, details: Passenger transport by intra-provincial and inter-provincial buses;
- Construction of other civil engineering works; Construction of other public-utility works; Transport of goods by ro Warehousing and storage of goods; Power generation; Transmission and distribution of electricity, details: Distribution of electricity; Construction of railway works;
- Loading and unloading of goods, details: Road loading and unloading of goods; Construction of road works;
- Other supporting services related to transportation, details: Shipment, Freight forwarding; Rental of motor vehicles
- Other mining support services; Direct support services for railway transport; Direct support services for road transport;
- Wholesale metal and metal ore, details: Wholesale metal ore, wholesale iron and steel, wholesale other metals;
- Rental of machinery, equipment and other tangible items without a driver;
- College training; Higher education; Master's training;
- Industrial hygiene and specialized and detailed works: Cleaning houses and industrial cleaning works and services;
- Landscape care and maintenance services, details: Planting trees, caring for and maintaining parks, flower gardens and other public areas.
- Transmission and distribution of electricity, specifically: Electricity distribution;

Normal business and production cycle

The company has a normal production and business cycle of 12 months.

Structure of the Group

The Company's subsidiaries have consolidated in consolidated financial statements as at 30/09/2026 include:

Name of companay	Head office	Contribute	Principal activities
- Hydropower Construction Investment Consulting JSC	Group 3, Quyet Tien ward, Lai Chau city, Lai Chau province	98%	Electricity production

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and documents guiding the current Accounting Standards and Enterprise Accounting System.

2.3 . Basis for preparation of Consolidated Financial Statements

Consolidated financial statements are prepared based upon consolidating Separate financial statements of the Company and its subsidiaries under its control as at 31 December annually. Control right is in practice when the Company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Financial statements of subsidiaries are applied accounting policies in consistence with the Company's financial statements. If necessary, adjustments are made to the Financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company and its subsidiaries.

The results from operations of subsidiaries acquired or disposed during the period are included in the Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

The remaining balance, main incomes and expenses, including unrealized profits/loss from intra-group transactions are eliminated in full from consolidated Financial statements.

Non-controlling interest

Non-controlling interest is the benefits in profits or losses, and in the net assets of subsidiaries not held by the Company.

Profit and loss when changing in the Company's ownership in subsidiaries:

- In case the Parent company reduces their investment in subsidiaries without losing control over the subsidiaries: Profit/loss recorded into retained earnings in the Consolidated financial statements is the difference between the receipt from divestment and the total value of net assets transferred to non - controlling interests and corresponding goodwill;
- In case the Parent company reduces their investment in subsidiaries and loses control over the subsidiaries, the subsidiaries become associates: Profit/loss recorded in the Consolidated financial statements is the difference between the receipt from divestment and the total value of net assets transferred and remaining goodwill;
- In case subsidiaries raise additional capital from the owners when preparing Consolidated Financial Statements: the Parent company determines and presents the changes In its ownership and non - controlling interests In the net assets of the subsidiary before and after raising additional capital.
- In case of business combinations under common control: when indirect subsidiaries transferred to direct subsidiaries or vice versa, the Parent company determines and adjusts the variation between its ownership and non-controlling interests in the net assets of the subsidiary due to the changing of the ownership structure in subsidiaries.

2.4 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold classified as inventories and used as raw materials for production of goods for sale.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.5 . Financial investments

Trading securities are initially recognized in the ledger according to original prices, includes: buying prices plus buying costs (if any) as brokerage, transactions, information provision, taxes, bank's fees and charges. After initial recognition, trading securities are determined at original price less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity include: term deposits (including treasury bills, promissory notes), bonds, preference shares which the issuer is required to re-buy them in a certain time in the future and loans... held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures and associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recorgnised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Company shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the balance sheet of the previous periods: determine the adjustment to the corresponding items on the balance sheet according to net accumulated adjusted amount.

For the adjustment of the value of investments in joint ventures and associates arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the joint venture or associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes it in the consolidated income statement.

2.6 . Receivables

The receivables shall be kept records in details according to period receivables, entities receivables, types of currency receivable and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Consolidated Financial Statements according to their remaining terms at the reporting date.

The allowances for doubtful debts is created when: An overdue debt under an economic contract, a loan agreement, a contractual commitment or a promissory note and debts are not due but difficult recovery. Accordingly, the provisions for overdue debts shall be made according to time in which the principal is repaid according to the sale contract, exclusive of the debt rescheduling between contracting parties and the debts are not due but the debtor is close to bankruptcy or undergone procedures for dissolution, or the debtor is missing or makes a getaway or expected credit loss.

2.7 . Inventories

Inventories are initially recognized at original cost included: the purchase price, costs of conversion and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the time the financial statements are prepared if the net realizable value is lower than cost, inventories should be measured at the net realizable value.

Net realizable value means the estimated selling price of inventories in a normal production and business period minus (-) the estimated cost for completing the products and the estimated cost needed for their consumption.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual.

Method for valuation of work in process at the end of the period:

- The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the year.

Provision for devaluation of inventories made at the end of the year are the excess of original cost of inventory over their net realizable value.

2.8 . Fixed assets, Finance lease fixed assets

Tangible and intangible fixed assets are stated at the historical cost. During the useful lives, tangible and intangible fixed assets are recorded at cost, accumulated depreciation and net book value.

Subsequent measurement after initial recognition

If these costs increase the expected future economic benefits from the use of the tangible fixed asset beyond the initially assessed standard of performance, these costs are capitalized as an incremental cost of the tangible fixed asset.

Other costs incurred after fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recognized in the Consolidated Statement of Income in the period in which the costs are incurred.

The historical cost of finance lease fixed assets is recognised at fair value or present value of the minimum lease payments amounts (in case the fair value is greater than present value of minimum lease payments amounts) plus initial direct costs incurred in connection with financial leasing activities (excluding value added tax). During the useful lives, finance lease fixed assets are recorded at historical cost, accumulated depreciation and net book value. Depreciation of financial lease fixed assets is depreciated over the lease term and charge to operating costs in order to recover all capital.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	06 years
- Vehicles, Transportation equipment	06-10 years
- Office equipment and furniture	03-04 years
- Other fixed assets	03 years

2.9 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.10 . Prepaid expenses

The expenses incurred but related to results of business operations of several accounting periods are recorded as prepaid expenses and are amortised to the income statement in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Prepaid expenses of the Company including:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the Consolidated Financial Statements of income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Goodwill arising from the equitization of state-owned enterprise is allocated gradually within no more than 3 years.
- Other prepaid expenses are recorded at original cost and allocated over each accounting period based on the nature and extent of each type of expense to select an appropriate method and allocation criteria.

2.11 . Payables

The payables shall be kept records in details according to period payables, entities payables, types of currency payable and other factors according to requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Consolidated Financial Statements according to their remaining terms at the reporting date.

2.12 . Borrowings and finance lease liabilities

The value of finance lease liabilities is the total payable amount calculated on the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.13 . Borrowing costs

Borrowing costs are recognized into operating costs in the period, except for which directly attributable to the construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

Regarding joint capital borrowings, which are used for the purpose of investment in construction or production of an unfinished asset, the borrowing costs eligible for capitalization in each accounting period shall be determined according to the capitalization rate for weighted average accumulated costs incurred to the investment in construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate of the borrowings unrepaid in the period, except for particular borrowings for purpose of obtaining an unfinished asset.

2.14 . Accrued expenses

Payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made and other payables such as , interest expenses, Accrued expenses temporarily estimated for real estate cost of goods sold... which are recorded to operating expenses of the reporting period.

The recording of accrued expenses to operating expenses during a period shall be carried out in conformity with revenues and expenses incurring during a period. Accrued expenses payable are settled with actual expenses incurred. The difference between accruement and actual expenses are reverted.

2.15 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Other capital record operating capital set up additionally from the result of business activities or given as gifts, presents, financing and asset revaluation (if these items are allowed to record a decrease or increase in investment capital).

2.16 Revenue

Revenue is recognized when it is probable that the economic benefits will flow to the Company which can be reliably measured. Revenue is determined as the reasonable value of received or receivable amounts minus (-) trade discount, reductions in the price of goods sold and value of returns of goods sold.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the Company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.17 . Costs of good sold

Cost of goods sold is recognized in accordance with revenue arising and ensure compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned,... are recognized fully and promptly into cost of goods sold in the period.

2.18 . Financial expenses

Items recorded into financial expenses consist of:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising within the period without compensation to financial

2.19 . Corporate income tax

a) Deferred income tax assets and Deferred income tax payable

Deferred income tax assets is determined based on total deductible temporary difference and deductible value transferred to subsequent period of unused taxable losses or preferred taxes. Deferred income tax payable is determined based on taxable temporary difference amount.

Deferred income tax asset and Deferred income tax liability are determined based on prevailing corporate income tax rate (or corporate income tax rate which is estimated to change in the future if the deferred income tax asset or deferred income tax liability are reversed when the new tax rates have been enacted), tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded an decrease to the extent that it is not sure taxable economic benefits will be usable.

Deferred income tax assets and Deferred income tax payable shall be offset when setting up the Consolidated Statement of financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during year, and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary difference, the taxable temporary differences and income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Tax incentives policies

The company is enjoying the following tax incentives:

Document	Summary of tax incentives
Decree 218/2013/ND-CP December 26, 2013	Corporate income tax rate is 10% within 15 years; 4 years exemption, 50% corporate income tax reduction for the next 9 years.

d) Current corporate income tax rate

During the period from January 1, 2026 to March 31, 2026, the Company is entitled corporate income tax rate of 20% on taxable income from business activities.

2.20 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Enterprises, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and affiliated companies;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises due to the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have significant influence on the Company.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	1,095,095,970	684,794,771
Demand deposits	4,341,669,704	743,739,795
	5,436,765,674	**1,428,534,566**

4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	30/09/2026		01/01/2026	
	Original cost	Book value	Original cost	Book value
	VND	VND	VND	VND
Short-term investments	**20,223,402,245**	**20,223,402,245**	**37,038,722,781**	**37,038,722,781**
Term deposits (1)	20,223,402,245	20,223,402,245	37,038,722,781	37,038,722,781
Long-term investments	**100,000,000**	**100,000,000**	**100,000,000**	**100,000,000**
Bonds	-	-	-	-
+ Bonds of Vietnam Bank for Agriculture and Rural Development (2)	100,000,000	100,000,000	100,000,000	100,000,000
Other investments	-	-	-	-
	20,323,402,245	**20,323,402,245**	**37,138,722,781**	**37,138,722,781**

(1) Savings deposits at Vietnam Public Commercial Joint Stock Bank – Thang Long Branch have terms ranging from 6 months to 12 months, with interest rates ranging from 3.3% to 4.4% per annum. The savings deposit at Fortune Vietnam Joint Stock Commercial Bank has a 6 -month term with an interest rate of 3.5% per annum. The savings deposit at Bao Viet Joint Stock Commercial Bank- Stock Exchange Branch has a 4 -month term with an interest rate of 3.9% per annum.

(2) Investment in bonds issued by the Vietnam Bank for Agriculture and Rural Development includes:

+) Number of bonds: 100 bonds, par value of VND 1,000,000 per bond, issued on 24 December 2020, with a 7-year term. The interest rate is determined according to the Terms and Conditions of the bonds. Interest is paid annually in arrears.

+) Number of bonds: 2,000 bonds, par value of VND 100,000 per bond, issued on 30 December 2022, with an 8-year term. The interest rate is determined according to the Terms and Conditions of the bonds. Interest is paid annually in arrears.

b) Investments in other entities

	30/09/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Investments in others entities	**340,530,400,000**	**-**	**(74,755,201)**	**340,530,400,000**	**-**	**(74,755,201)**
- Kosy Bac Lieu Wind Power JSC (1)	221,324,400,000	-	-	221,324,400,000	-	-
- Lai Chau 110KV power grid management and operation JSC (2)	8,206,000,000	-	(74,755,201)	8,206,000,000	-	(74,755,201)
- HPL Power Investment Joint Stock Company (3)	111,000,000,000	-	-	111,000,000,000	-	-
	340,530,400,000	**-**	**(74,755,201)**	**340,530,400,000**	**-**	**(74,755,201)**

The Company has not determined the fair value of these investments because they are not listed, and the Vietnamese Accounting Standards and Enterprise Accounting System do not provide guidance on calculating fair value using valuation techniques. The fair value of these financial instruments may differ from their book value.

(1) With respect to the investment in Bac Lieu Kosy Wind Electric Joint Stock Company, this company operates under Enterprise Registration Certificate No. 1900664566 dated 2 July 2020. The paid-up charter capital, as stated in the certificate, was VND 621,000,000,000 as at 31 December 2024. As at that date, Kosy Joint Stock Company held a 19.8% equity interest and voting rights in Bac Lieu Kosy Wind Electric Joint Stock Company.

(2) Regarding the investment in Lai Chau 110kV Power Grid Management and Operation Joint Stock Company, this company operates under Enterprise Registration Certificate No. 6200103099 dated 18 June 2019. The charter capital, as stated in the certificate, was VND 67,000,000,000 as at 31 December 2024. As at that date, Kosy Joint Stock Company held an 11.3% equity interest and voting rights in this company.

(3) The investment in HPL Hydropower Investment Joint Stock Company amounted to VND 111,000,000,000, equivalent to an 18.5% ownership interest. The company was established under Enterprise Registration Certificate No. 6200093605 issued by the Lai Chau Department of Planning and Investment on 27 July 2017, and subsequently amended. Its principal business activity is the generation, transmission, and distribution of electricity. As at 31 December 2024, the company was operating normally.

5 . TRADE RECEIVABLES

5.1 Short-term trade receivables

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
a) Related parties	-	-
b) Other parties	**119,636,134,744**	**158,043,875,881**
- Dai Phat Trading and Construction Co., Ltd.	2,867,313,624	9,597,730,632
- Northern Power Corporation	9,465,837,867	12,029,624,940
- Other customers	107,302,983,253	136,416,520,309
	119,636,134,744	**158,043,875,881**

6 . PREPAYMENTS TO SUPPLIERS

6.1 Short-term prepayments to suppliers

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
a) Related parties		
- Son Phuc Group Joint Stock Company	249,100,001	249,100,001
b) Other parties		
- Kscons Construction Joint Stock Company	105,424,615,725	110,442,200,345
- KPT Vietnam Joint Stock Company	11,123,822,000	60,764,984,686
- Capital Infrastructure Investment and Construction JSC	43,093,144,423	53,093,144,423
- Ninh Binh Construction and Infrastructure JSC	75,000,000,000	75,000,000,000
- Ha Nam Investment - Construction JSC	66,471,747,648	66,471,747,648
- Other customers	155,566,047,859	87,582,804,436
	456,928,477,656	**453,603,981,539**

7 . OTHER RECEIVABLES

7.1 Other short-term receivables

	30/09/2026		01/01/2026	
	Amount	Provision	Amount	Provision
	VND	VND	VND	VND
- Deposit	182,957,100	-	182,957,100	-
- Advance	10,308,192,548	-	1,451,792,379	-
+ *Mr. Nguyen Van Bo*	*172,159,280*	-	*13,053,262,418*	-
+ *Other*	*10,136,033,268*	-	*1,427,603,711*	-
- Other receivables	120,073,170,008	-	117,770,986,839	-
+ *Thong Ngan Co., Ltd (1)*	*31,416,921,000*	-	*31,416,921,000*	-
+ *Mr. Nguyen Duc Trang (2)*	*84,382,651,273*	-	*84,382,651,273*	-
+ *Other*	*4,273,597,735*	-	*1,971,414,566*	-
- Remuneration of the BOD, Supervisory Board	-	-	251,500,000	-
	130,564,319,656	-	**119,657,236,318**	-

7.2 Other long-term receivables

	30/09/2026		01/01/2026	
	Amount	Provision	Amount	Provision
	VND	VND	VND	VND
Deposit	40,000,000	-	40,000,000	-
	40,000,000	-	**40,000,000**	-

(1) Business cooperation contract dated November 6, 2020, for the Da La residential project, Quan Hau town, Quang Binh province.

(2) The compensation costs for land clearance have been paid to the households that are in the process of completing the ownership transfer procedures to the company.

8 . COSTS WAITING FOR ALLOCATION

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Short-term	**797,036,756**		**2,072,343,588**	
- Tools and equipment issued for use	178,674,670	-	1,657,584,119	-
- Expenses for purchasing insurance and prepaid services	108,911,761	-	330,554,024	-
- Land clearance compensation expenses	38,558,755	-	38,558,755	-
- Other short-term prepaid expenses	470,891,570	-	45,646,690	-
Long-term	**24,699,503,305**	-	**34,117,166,405**	-
- Construction package of operation and clearance roads	24,699,503,305	-	34,117,166,405	-
- Other long-term prepaid expenses	-	-	-	-
	25,496,540,061	-	**36,189,509,993**	-

9 . INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Work in progress	**2,831,041,282,010**	-	**2,582,599,441,384**	-
+ *Kosy Song Cong*	142,466,830,841	-	113,573,737,400	-
+ *Kosy Lao Cai*	439,680,467,294	-	426,862,291,352	-
+ *Kosy Gia Sang*	72,490,573,033	-	72,490,573,033	-
+ *Kosy Bac Giang*	272,344,481,137	-	287,771,865,754	-
+ *Kosy Gia Sang 11*	502,863,012,005	-	463,505,291,958	-
+ *Kosy Ninh Binh*	81,772,632,446	-	80,185,488,628	-
+ *Kosy Ha Nam*	882,357,967,238	-	945,926,989,448	-
+ *Lao Cai - Region 16*	376,917,243,585	-	144,253,831,869	-
+ *Other*	60,148,074,431	-	48,029,371,942	-
Goods purchase price	**20,274,889,200**	-	-	-
	2,851,316,171,210	-	**2,582,599,441,384**	-

10 . TANGIBLE FIXED ASSETS

	Buildings	Machine, equipment	Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Original cost					
Beginning balance	885,548,961,344	319,576,924,967	37,610,108,001	717,170,254	1,243,453,164,566
- Purchase in the period	-	-	-	-	-
- Liquidation, disposal	-	-	(16,329,880,000)	-	(16,329,880,000)
Ending balance of the period	**885,548,961,344**	**319,576,924,967**	**21,280,228,001**	**717,170,254**	**1,227,123,284,566**
Accumulated depreciation					
Beginning balance	(118,808,680,804)	(78,624,202,426)	(31,646,589,758)	(604,939,141)	(229,684,412,129)
- Depreciation for the period	(22,567,460,859)	(14,880,033,747)	(836,834,391)	(82,185,003)	(38,366,514,000)
- Liquidation, disposal	-	-	(16,329,880,000)	-	(16,329,880,000)
Ending balance of the period	**(141,376,141,663)**	**(93,504,236,173)**	**(16,153,544,149)**	**(687,124,144)**	**(251,721,046,129)**
Net carrying amount					
Beginning of the period	766,740,280,540	240,952,722,541	5,963,518,243	112,231,113	1,013,768,752,437
Ending of the period	**744,172,819,681**	**226,072,688,794**	**5,126,683,852**	**30,046,110**	**975,402,238,437**

- Ending net book value of tangible fixed assets at the end of the period pledged as loan securities (VND): 975,372,192,328
- Cost of fully depreciated tangible fixed assets at the end of the period but still in use (VND): 12,410,102,727

11 . GOODWILL

Hydropower Investment Construction Consulting JSC	30/09/2026	Total
	VND	VND
Original cost		
Beginning balance	171,400,643,443	171,400,643,443
Ending balance of the period	**171,400,643,443**	**171,400,643,443**
Accumulated allocation		
Beginning balance	69,988,596,071	69,988,596,071
- Allocation in the period	12,855,048,258	12,855,048,258
Ending balance of the period	**82,843,644,329**	**82,843,644,329**
Ending balance of the period		
Beginning of the period	101,412,047,372	101,412,047,372
Ending of the period	**88,556,999,114**	**88,556,999,114**

12 . LOANS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the year		30/09/2026	
	Outstanding	Amount can be paid	Increase	Decrease	Outstanding	Amount can be paid
	VND	VND	VND	VND	VND	VND
Short-term loans						
Short-term loans	*584,266,448,967*	*584,266,448,967*	*723,075,450,923*	*756,639,506,545*	*550,702,393,345*	*550,702,393,345*
+ *Vietnam-Russia Joint Venture Bank - Head Office*	*100,250,000,000*	*100,250,000,000*	*135,448,347,260*	*145,277,695,468*	*90,420,651,792*	*90,420,651,792*
+ *Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Dong Anh Branch*	*29,969,000,000*	*29,969,000,000*	*37,910,602,202*	*38,590,602,202*	*29,289,000,000*	*29,289,000,000*
+ *Vietnam Joint Stock Commercial Bank for Investment and Development (BIDV) - Ngoc Khanh Branch*	*30,000,000,000*	*30,000,000,000*	*58,354,234,370*	*58,354,234,370*	*30,000,000,000*	*30,000,000,000*
+ *Vietnam Public Joint Stock Commercial Bank - Thang Long Branch*	*120,000,000,000*	*120,000,000,000*	*170,181,666,018*	*170,508,815,250*	*119,672,850,768*	*119,672,850,768*
+ *Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Head Office Branch*	*132,941,902,858*	*132,941,902,858*	*152,029,113,971*	*153,612,342,858*	*131,358,673,971*	*131,358,673,971*
+ *Bao Viet Joint Stock Commercial Bank - Transaction Office Branch*	*100,000,000,000*	*100,000,000,000*	*89,679,015,170*	*99,892,057,327*	*89,786,957,843*	*89,786,957,843*
+ *LienViet Post Joint Stock Commercial Bank - Thang Long Branch*	*57,800,000,000*	*57,800,000,000*	*46,469,682,387*	*90,403,759,070*	*13,865,923,317*	*13,865,923,317*
+ *Vietnam Asia Commercial Joint Stock Bank - Thang Long Branch*	-	-	*30,000,000,000*	-	*30,000,000,000*	*30,000,000,000*
Prosperity and Growth Commercial Joint Stock Bank - Ha Noi Branch	-	-	*3,000,000,000*	-	*3,000,000,000*	*3,000,000,000*
+ *Other*	*13,305,546,109*	*13,305,546,109*	*2,789,545*	-	*13,308,335,654*	*13,308,335,654*
Current portion of long-term loans	*457,914,537,888*	*457,914,537,888*	*210,454,507,722*	*359,735,954,123*	*308,633,091,487*	*308,633,091,487*
+ *Vietnam Bank for Agriculture and Rural Development (Agribank) - Hoang Mai Branch*	*341,301,757,930*	*341,301,757,930*	*197,756,507,025*	*302,295,178,126*	*236,763,086,829*	*236,763,086,829*
+ *Bionature Vietnam Joint Stock Company*	*732,293,637*	*732,293,637*	-	-	*732,293,637*	*732,293,637*
+ *Hai Phat Real Estate Investment and Trading JSC*	*838,485,618*	*838,485,618*	-	-	*838,485,618*	*838,485,618*
+ *Toyota Finance Vietnam One Member Limited Liability Company*	*392,000,004*	*392,000,004*	*196,000,002*	*242,870,001*	*345,130,005*	*345,130,005*
+ *Vietnam Thuong Tin Commercial Joint Stock Bank - Thang Long Branch*	*10,450,000,699*	*10,450,000,699*	*12,502,000,695*	*2,051,999,996*	*20,900,001,398*	*20,900,001,398*
+ *Vietnam Bank for Agriculture and Rural Development (Agribank) - Lai Chau Branch*	*104,200,000,000*	*104,200,000,000*	-	*55,145,906,000*	*49,054,094,000*	*49,054,094,000*
	1,042,180,986,855	**1,042,180,986,855**	**933,529,958,645**	**1,116,375,460,668**	**859,335,484,832**	**859,335,484,832**
Long-term loans						
+ *Vietnam Bank for Agriculture and Rural Development (Agribank) - Hoang Mai Branch*	*296,581,394,723*	*296,581,394,723*	-	*197,756,507,025*	*98,824,887,698*	*98,824,887,698*
+ *Vietnam Maritime Commercial Joint Stock Bank - Vinh Phuc Branch*	-	-	*40,508,233,550*	-	*40,508,233,550*	*40,508,233,550*
+ *Vietnam Joint Stock Commercial Bank for Industry and Trade – Hoa Binh Branch*	*30,000,000,000*	*30,000,000,000*	*244,185,187,497*	-	*274,185,187,497*	*274,185,187,497*
+ *Vietnam Thuong Tin Commercial Joint Stock Bank - Thang Long Branch*	*31,349,999,301*	*31,349,999,301*	*(536,464,336)*	*12,502,000,695*	*18,311,534,270*	*18,311,534,270*
+ *Toyota Finance Vietnam One Member Limited Liability Company*	*2,221,333,328*	*2,221,333,328*	-	*196,000,002*	*2,025,333,326*	*2,025,333,326*
+ *Vietnam Public Joint Stock Commercial Bank – Thang Long Branch*	*249,994,000*	*249,994,000*	-	*125,000,984*	*124,993,016*	*124,993,016*
+ *Vietnam Bank for Agriculture and Rural Development (Agribank) - Lai Chau Branch*	*656,172,899,848*	*656,172,899,848*	-	-	*656,172,899,848*	*656,172,899,848*
+ *Other*	-	-	*12,563,367,014*	-	*12,563,367,014*	*12,563,367,014*
	1,016,575,621,200	**1,016,575,621,200**	**296,720,323,725**	**210,579,508,706**	**1,102,716,436,219**	**1,102,716,436,219**

13 . TRADE PAYABLES

13.1 Short-term trade payables

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
a) Related parties	-	-	-	-
b) Other parties	**131,710,806,436**	**131,710,806,436**	**133,453,243,485**	**133,453,243,485**
- GIAVICO Energy Investment and Development JSC	582,037,268	582,037,268	11,442,037,268	11,442,037,268
- MBG Group Joint Stock Company	17,282,441,558	17,282,441,558	48,170,914,038	48,170,914,038
- Licogi 13 JSC - Infrastructure Mechanics	4,141,055,926	4,141,055,926	4,141,055,926	4,141,055,926
- SSD Vietnam Joint Stock Company	1,899,219,629	1,899,219,629	1,899,219,629	1,899,219,629
- Minh Cuong Mechanical Construction Trading JSC	3,909,652,000	3,909,652,000	3,909,652,000	3,909,652,000
- Other	103,896,400,055	103,896,400,055	63,890,364,624	63,890,364,624
	131,710,806,436	**131,710,806,436**	**133,453,243,485**	**133,453,243,485**

14 . PREPAYMENTS FROM CUSTOMERS

14.1 Short-term prepayments from customers

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
a) Related parties	-	-	-	-
b) Other parties	**126,465,881,228**	**126,465,881,228**	**18,675,588,044**	**18,675,588,044**
- Bionature Viet Nam JSC	1,883,974,956	1,883,974,956	1,883,974,956	1,883,974,956
- Ninh Manh Dung	4,233,532,329	4,233,532,329	6,073,185,668	6,073,185,668
- Tran Thi Bich Hanh	2,403,385,873	2,403,385,873	2,403,385,873	2,403,385,873
- Nguyen Van Xuat	5,711,706,008	5,711,706,008	5,711,706,008	5,711,706,008
- Others	112,233,282,062	112,233,282,062	2,603,335,539	2,603,335,539
	126,465,881,228	**126,465,881,228**	**18,675,588,044**	**18,675,588,044**

15 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Tax receivable at beginning of period	Tax payable at beginning of period	Tax payable in the period	Tax paid in the period	Tax receivable end of the period	Tax payable end of the period
	VND	VND	VND	VND	VND	VND
Value added tax	-	23,802,590,990	16,466,373,537	16,606,007,190	-	23,662,957,337
Special excise tax	-	-	-	-	-	-
Export, import duties	-	-	-	-	-	-
Corporate income tax	725,533,505	11,307,852,998	8,898,913,595	541,130,736	-	19,665,635,857
Personal income tax	-	754,319,603	(4,256,283)	467,385,573	-	282,677,747
Natural resource tax	-	479,593,633	8,634,966,590	6,215,451,594	-	2,899,108,629
Land tax and land rental	-	72,128,045,625	330,524,511,548	249,861,593,769	-	152,790,963,404
Other taxes	-	-	-	-	-	-
Fees, charges and other payables	-	897,672,564	2,820,776,400	2,186,571,132	-	1,531,877,832
	725,533,505	**109,370,075,413**	**367,341,285,387**	**275,878,139,994**	**-**	**200,833,220,806**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

16 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term accrued expenses		
Accrued interest	15,692,368,139	1,878,140,382
Accrued costs of properties or finished products sold	187,997,472,710	145,661,708,776
Accrued value of assets Nam Pac 2 factory	2,302,454,924	2,302,454,924
Other accrued expenses	900,843,220	3,028,980,116
	206,893,138,993	**152,871,284,198**

17 . OTHER PAYABLES

17.1 Other short-term payables

	30/09/2026	01/01/2026
	VND	VND
a) Detailed by content		
Trade union fee, social insurance, health insurance,	180,817,210	180,817,210
Social insurance	1,429,579,520	339,381,945
Health insurance	194,700,965	28,889,100
Unemployment insurance	104,594,154	12,715,600
Short-term deposits, collateral received	12,065,405,483	12,332,205,483
Other payables	69,779,097,852	21,379,767,135
- *Tien Minh Trading Company Limited*	*17,837,454,824*	*17,837,454,824*
- *Other payables*	*2,000,000,000*	*2,000,000,000*
- *Other payables*	*49,941,643,028*	*1,542,312,311*
	83,754,195,184	**34,273,776,473**

18 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Undistribuited profit after tax	Capital expenditure fund	**Total**
	VND	VND	VND	**VND**
Beginning balance of previous period	**2,164,813,350,000**	**146,420,651,003**	**7,401,386,144**	**2,318,635,387,147**
Increase in capital	-	-	-	-
Profit/(loss) of the previous period	-	18,946,386,554	120,613,500	19,067,000,054
Ending balance of previous period	**2,164,813,350,000**	**165,367,037,557**	**7,521,999,644**	**2,337,702,387,201**
Profit/(loss) of the current period	-	15,694,029,641	(35,444,697)	15,658,584,944
Other decrease	-	(251,500,000)	-	(251,500,000)
Ending balance of current period	**2,164,813,350,000**	**180,809,567,198**	**7,486,554,947**	**2,353,109,472,145**

b) Capital transactions with owners and distribution of dividends and profits

	Quarter III, 2026	**Quarter III, 2025**
Owner's invested capital	VND	VND
- At the beginning of the period	2,164,813,350,000	2,164,813,350,000
- Increase in the period		
- Decrease in the period		
- At the end of the period	2,164,813,350,000	2,164,813,350,000
- Dividend paidt in the period		

c) Share

	30/09/2026	**01/01/2026**
Quantity of authorized issuing shares	216,481,335	216,481,335
Quantity of issued shares	216,481,335	216,481,335
- *Common shares*	*216,481,335*	*216,481,335*
Quantity of repurchased shares	-	-
Quantity of circulated shares	216,481,335	216,481,335
- *Common shares*	*216,481,335*	*216,481,335*

Par value per stock: VND 10000. / stock

19 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Revenue from sale of goods	41,731,929,711	280,904,938,864
Revenue from business of properties	31,079,264,436	26,072,454,315
Revenue from sale of servise	32,855,328,631	44,787,197,791
	105,666,522,778	**351,764,590,970**

20 . COST OF GOODS SOLD

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Cost of goods sold	40,718,006,840	270,308,851,548
Cost of finished goods sold	16,943,331,024	15,249,914,976
Cost of servist	18,373,692,404	23,446,245,805
	76,035,030,268	**309,005,012,329**

21 . FINANCIAL INCOME

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Interest income	2,049,608,431	2,918,857,606
	2,049,608,431	**2,918,857,606**

22 . FINANCIAL EXPENSES

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Interest expenses	21,998,196,490	22,827,995,345
Other financial expenses	292,272,727	1,190,300,000
	22,290,469,217	**24,018,295,345**

23 . SELLING EXPENSES

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Labour expenses	159,690,000	158,950,500
Expenses of outsourcing services	900,843,220	-
	1,060,533,220	**158,950,500**

24 . GENERAL AND ADMINISTRATIVE EXPENSE

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Labour expenses	1,351,025,693	1,566,984,617
Depreciation expenses	242,212,731	302,780,913
Tax, Charge, Fee	-	-
Expenses of outsourcing services	1,062,087,299	2,252,483,714
Allocation of goodwill	4,285,016,086	4,285,016,086
	6,940,341,809	**8,407,265,330**

25 . OTHER INCOME

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Gain from liquidation, disposal of fixed assets	-	90,909,091
	-	**90,909,091**

26 . OTHER EXPENSES

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Fines	201,682,382	44,810,277
	201,682,382	**44,810,277**

27 CURRENT CORPORATE INCOME TAX EXPENSES

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Current corporate income tax expense	890,867,540	1,961,025,347
	890,867,540	**1,961,025,347**

28 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

Related parties	Relation
- Son Phuc Joint Stock Company Group	A company owned by a close family member of the Chairman of the Board of Directors.
- Dong Tay Infrastructure Development Consulting JSC	A company with a General Director who is also the Vice Chairman of the Board of Directors of Kosy JSC

Except for the information with related parties are presented at Notes above, the Company has the transactions during the period and balances with related parties as follows:

Balance

	Transaction name	30/09/2026	01/01/2026
Advance		VND	VND
- Son Phuc Group JSC	Advance for services	249,100,001	249,100,001

Remuneration to members of Board of Management:

No.	Name	Tittle	Quarter III, 2026	Quarter III, 2025
			VND	VND
1	Mr. Nguyen Viet Cuong	Chairman	136,890,000	136,890,000
2	Ms. Nguyen Thi Hang	Vice Chairman	88,890,000	88,890,000
3	Mr. Do Quoc Viet	Member and Deputy General Director	178,830,000	178,740,000
			404,610,000	**404,520,000**

Remuneration to members of Supervisory Board

No.	Name	Tittle	Quarter III, 2026	Quarter III, 2025
			VND	VND
1	Ms. Tran Thi Thu Hoai	Member	3,000,000	3,000,000
2	Ms. Tran Thi Thu Ha	Member	3,000,000	3,000,000
3	Mr. Ha Viet Hung	Head	6,000,000	6,000,000
			12,000,000	**12,000,000**

Salary of General Director and other managers:

No.	Name	Tittle	Quarter III, 2026	Quarter III, 2025
			VND	VND
1	Ms. Nguyen Thi Phuong Thao	Deputy General	121,811,539	123,375,000
2	Mr. Nguyen Duc Diep	Deputy General	153,239,999	153,180,000
3	Mr. Nguyen Viet Thung	Deputy General	115,341,759	152,729,998
4	Ms. Pham Thi Thang	Deputy General	138,360,000	138,210,000
5	Mr. Nguyen Quoc Hung	Chief accountant	123,330,000	123,240,000
			652,083,297	**690,734,998**

28 Corresponding figures

The comparative figures are those from the consolidated financial statements for the period from July 1, 2025 to September 30, 2025 ; from January 1, 2025 to September 30, 2025 prepared by the company, and the consolidated statement as of December 31, 2025, which have been reviewed by UHY Audit and Consulting Co., Ltd.

Hanoi, 29 Oct 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Le Thi Tho	Nguyen Quoc Hung	Nguyen Viet Cuong