CÔNG TY CỔ PHẦN KOSY
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KOSY JOINT STOCK COMPANY

No: 85/2026/CBTT-KOS

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

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**

The Separate 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.

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

SEPARATE FINANCIAL STATEMENTS

KOSY JOINT STOCK COMPANY

Quarter III, 2026

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SEPARATE FINANCIAL SITUATION REORT

As at 30 Sep2026

Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**3,563,960,680,579**	**3,336,409,955,299**
110	**I. Cash and cash equivalents**	**3**	**1,022,192,686**	**1,134,286,475**
111	1. Cash		1,022,192,686	1,134,286,475
120	**II. Short-term investments**	**4**	**20,223,402,245**	**23,617,392,380**
123	1. Held-to-maturity investments		20,223,402,245	23,617,392,380
130	**III. Short-term receivables**		**686,438,641,539**	**715,698,588,318**
131	1. Short-term trade receivables	5	110,170,296,877	145,788,840,925
132	2. Short-term prepayments to suppliers	6	455,924,421,174	451,798,925,057
135	3. Other short-term receivables	7	120,343,923,488	118,110,822,336
140	**IV. Inventories**	**9**	**2,844,816,171,210**	**2,582,599,441,384**
141	1. Inventories		2,844,816,171,210	2,582,599,441,384
160	**V. Other short-term assets**		**11,460,272,899**	**13,360,246,742**
161	1. Short-term waiting cost allocation	8	797,036,756	1,677,924,263
162	2. Deductible VAT		10,663,236,143	10,956,788,974
163	3. Taxes and other receivables from the State		-	725,533,505
200	**B. NON-CURRENT ASSETS**		**809,930,602,812**	**752,269,100,710**
210	**I. Long-term receivables**	**7**	**40,000,000**	**40,000,000**
215	1. Other long-term receivables		40,000,000	40,000,000
220	**II. Fixed assets**	**11**	**5,156,729,962**	**6,075,749,356**
221	1. Tangible fixed assets		5,156,729,962	6,075,749,356
222	*- Historical cost*		*22,166,038,255*	*38,495,918,255*
223	*- Accumulated depreciation*		*(17,009,308,293)*	*(32,420,168,899)*
250	**IV. Long-term assets in progress**	**10**	**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**	**735,824,400,000**	**735,824,400,000**
261	1. Investments in subsidiaries		514,500,000,000	514,500,000,000
263	2. Equity investments in other entities		221,324,400,000	221,324,400,000
280	**TOTAL ASSETS**		**4,373,891,283,391**	**4,088,679,056,009**

SEPARATE FINANCIAL SITUATION REORT

As at 30 Sep2026
(Continued)

Code	CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	**C. LIABILITIES**		**1,969,077,455,664**	**1,713,988,698,354**
310	**I. Current liabilities**		**1,522,533,919,293**	**1,353,585,977,002**
311	1. Short-term trade payables	12	115,280,488,823	108,648,886,211
312	2. Short-term prepayments from customers	13	126,465,881,228	18,675,588,044
314	3. Taxes and other payables to State budget	14	190,830,870,816	103,711,225,050
315	4. Payables to employees		9,833,602,906	2,618,620,404
316	5. Short-term accrued expenses	15	188,898,315,930	150,568,829,274
320	6. Other short-term payables	16	80,943,368,758	31,381,841,164
321	7. Short-term borrowings and finance lease liabilities	17	810,281,390,832	937,980,986,855
330	**II. Non-current liabilities**	17	**446,543,536,371**	**360,402,721,352**
339	1. Long-term borrowings and finance lease liabilities		446,543,536,371	360,402,721,352
400	**D. OWNER'S EQUITY**	18	**2,404,813,827,727**	**2,374,690,357,655**
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		240,000,477,727	209,877,007,655
420a	*- Retained earnings accumulated till the end of*		*209,625,507,655*	*179,700,618,234*
420b	*- Retained earnings of the current year*		*30,374,970,072*	*30,176,389,421*
440	**TOTAL CAPITAL**		**4,373,891,283,391**	**4,088,679,056,009**

Hanoi, 29 Oct 2026

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

SEPARATE STATEMENT OF INCOME

Quarter III, 2026

Code	ITEMS	Note	Quarter III, 2026	Quarter III, 2025	Accumulated this year	Accumulated last year
			VND	VND	VND	VND
01	**1. Revenue from sales of goods and rendering**	**19**	**72,811,194,147**	**306,977,393,179**	**728,775,165,210**	**896,442,412,942**
10	**2. Net revenue from sales of goods and**		**72,811,194,147**	**306,977,393,179**	**728,775,165,210**	**896,442,412,942**
11	**3. Cost of goods sold and services rendered**	**20**	**57,661,337,864**	**285,558,766,524**	**644,937,069,822**	**825,571,711,176**
20	**4. Gross profit from sales of goods and**		**15,149,856,283**	**21,418,626,655**	**83,838,095,388**	**70,870,701,766**
22	5. Financial income	**21**	1,990,015,025	2,584,419,832	6,327,042,899	6,641,580,235
23	6. Financial expense	22	9,049,114,453	10,672,207,433	37,296,850,404	32,128,376,025
24	*- In which: Interest expense*		*8,756,841,726*	*9,481,907,433*	30,882,207,973	29,181,918,042
25	7. Selling expense	**23**	1,060,533,220	158,950,500	4,871,164,977	1,353,307,384
26	8. General and administrative expense	**24**	2,655,325,723	4,122,249,244	9,731,422,003	13,851,052,992
27						
30	**9. Net profit from operating activities**		**4,374,897,912**	**9,049,639,310**	**38,265,700,903**	**30,179,545,600**
31	10. Other income	**26**	-	90,909,091	1,818,181,818	90,909,091
32	11. Other expense	**25**	-	14,888,638	5,194,001,483	2,544,811,042
40	**12. Other profit**		-	**76,020,453**	**(3,375,819,665)**	**(2,453,901,951)**
50	**13. Total net profit before tax**		**4,374,897,912**	**9,125,659,763**	**34,889,881,238**	**27,725,643,649**
51	14. Current corporate income tax expense	27	890,867,540	1,961,025,347	8,733,579,560	6,432,504,605
60	**15. Profit after corporate income tax**		**3,484,030,372**	**7,164,634,416**	**26,156,301,678**	**21,293,139,044**

Hanoi, 29 Oct 2026

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

SEPARATE STATEMENT OF CASH FLOWS

Quarter III, 2026

(Indirect method)

Code	ITEMS	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	***1. Profits before tax***	***34,889,881,238***	***27,725,643,649***
	2. Adjustment for		
02	- Depreciation and amortization of fixed assets and	(15,410,860,606)	2,072,919,729
05	- Gains / loss from investment	(1,990,015,025)	(6,641,580,235)
06	- Interest expense	96,035,444,074	29,181,918,042
08	***3. Operating profit before changes in working capital***	***113,524,449,681***	***52,338,901,185***
09	- Increase/Decrease in receivables	30,091,176,215	124,812,220,076
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)	294,597,862,224	(58,282,297,716)
12	- Increase/Decrease waiting cost allocation	880,887,507	1,081,674,841
14	- Interest paid	(81,919,570,151)	(37,115,915,979)
15	- Corporate income tax paid	(502,728,999)	(14,558,500,929)
20	***Net cash flow from operating activities***	***94,455,346,651***	***5,201,689,562***
	II. CASH FLOWS FROM INVESTING ACTIVITIES		
21	1. Purchase or construction of fixed assets and other long-term assets	(58,580,521,496)	(3,430,000,000)
22	2. Proceeds from disposals of fixed assets and other long-term assets	(2,000,000,000)	90,909,091
23	3. Loans and purchase of debt instruments from other entities	(1,361,925,000)	(3,361,818,591)
26	4. Proceeds from equity investment in other entities	4,755,915,135	-
27	5. Interest and dividend received	4,177,871,925	5,831,436,439
30	***Net cash flow from investing activities***	***(53,008,659,436)***	***(869,473,061)***
	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	(1,061,229,554,668)	(872,806,781,363)
40	***Net cash flow from financing activities***	***(41,558,781,004)***	***(6,845,457,677)***
50	**Net cash flows in the period**	**(112,093,789)**	**(2,513,241,176)**
60	**Cash and cash equivalents at the beginning of the period**	**1,134,286,475**	**6,068,785,304**
70	**Cash and cash equivalents at the end of the period**	**1,022,192,686**	**3,555,544,128**

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 SEPARATE FINANCIAL STATEMENTS

Quarter III, 2026

1 . CHARACTERISTICS OF OPERATION OF THE JOINT STOCK 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 September 2026, the Company have 44 employees

Business activities

Main business activity of the Company include:

- Consulting, brokerage, real estate auction, land use right auction, details: Real estate consultancy services; real estate 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
- 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 (excluding 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 exterior 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, equipment 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 machinery, equipment and spare parts for textiles, garments, leather and footwear; Wholesale of office machinery, equipment and 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 road; 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.

The Company's main production and business activities in the period: Real estate business, land use rights belonging to owners, users or leasers, details: Real estate business; wholesale of other materials and installation equipment in construction, details: Purchase and sale of construction materials.

Normal business and production cycle

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

Corporate structure

The Joint Stock Company's member entities	Address
Kosy Song Cong Urban Management Branch	No. 205, lot 7, Song Cong ward, Thai Nguyen province.
Representative office in Ho Chi Minh City	No. 130 Nguyen Cong Tru Street, Ben Thanh Ward, Ho Chi Minh City
Representative office in Lai Chau province	No. 44 Le Loi Avenue, Group 18, Tan Phong Ward, Lai Chau Province

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 Joint Stock Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Joint Stock Company Joint-stock companies apply the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Joint Stock Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Separate Financial Statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

2.3 . Basis for preparation of Separate Financial Statements

Separate Financial Statements are presented based on historical cost principle.

Separate Financial Statements of the Joint Stock Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Joint Stock Company.
Separate Financial Statements of the Joint Stock Company are prepared based on summarization of transactions incurred dependent accounting entities and at the offices of the Joint Stock Company.

The Users of this Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Joint Stock Company and its subsidiaries ("Group") Fiscal period from 01/01/2026 to 30/09/2026 in order to gain enough information regarding the financial position, results of operations and cash flows of the Joint Stock Company/ Group.

2.4 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Joint Stock Company include cash and cash equivalents, trade receivables and other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Joint Stock Company include borrowings, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the year because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but do not provide any relevant instruction for assessment and recognition of fair value of financial assets and liabilities.

2.5 . Foreign currency transactions

Foreign currency transactions during the year are translated into Vietnam Dong using the actual rate at transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Separate Financial Statements is determined on the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Joint Stock Company regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Joint Stock Company
- For liability accounts, applying the offer rate of the commercial bank where the Joint Stock Company regularly conducts transaction.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the year.

Exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded cumulatively in the Separate Statement of Financial position and will be gradually allocated into financial expense or financial income when the Joint Stock Company comes into operation. The minimum allocation of exchange loss in each period must should not be less than the pre-tax profit before such allocation (after allocation, pre-tax profit in the Separate Statement of Income shall be zero).

2.6 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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.

2.7 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost 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 comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

Provision for devaluation of investments is made at the end of the period as follows:

- *Investments in trading securities:* provision shall be made on the basis of the excess of original cost of the Investments recorded in the accounting book over their market value at the provision date.

- *Investments in subsidiaries, joint ventures or associates:* provision for devaluation of investments is made when the investee has incurred a loss, based on the Separate of subsidiaries, joint ventures or associates at the provision date.
- *Long-term investments (other than trading securities) without significant influence on the investee:* If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.

- *With regard to investments held to maturity:* provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.8 . 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 Joint Stock Company. The receivables shall be classified into short-term receivables or long-term receivables on the Separate Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or expected credit loss.

2.9 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and 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 using 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 period is based on the excess of original cost of inventory over their net realizable value.

2.10 . Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

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 Separate Statement of Income in the period in which the costs are incurred.

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred related with finance lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses in order to fully recover the 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

2.11 . 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.

2.12 . Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results 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 Joint Stock Company including:

- Tools and supplies include assets which are possessed by the Joint Stock 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.
- 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.

2.13 . 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 Joint Stock Company. The payables shall be classified into short-term payables or long-term payables on the Separate Financial Statements according

2.14 . Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to 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.

2.15 . Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

Regarding joint liability borrowings attributable to the construction or production of a qualifying asset, the borrowing costs eligible for capitalization in each accounting period shall be determined based on the capitalization rate for weighted average accumulated costs incurred in the construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate of the unpaid borrowings in the period, except for specific borrowings for the purpose of acquiring a qualifying asset.

2.16 . 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 as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.17 . Owner's equity

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

Undistributed profit after tax is used to record business results (profit, loss) after corporate income tax and situation of income distribution or loss handling of the Joint Stock Company.

2.18 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 Joint Stock 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 Joint Stock Company;
- The amount of the revenue can be measured reliably.

2.19 . Costs of good sold

The recognition of cost of goods sold is matched against revenue in the period and complies 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, etc. is recognized fully and promptly into cost of goods sold in the period.

2.20 . Financial expenses

Items recorded into financial expenses comprise:

- 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 in the period without offsetting against financial income.

2.21 . 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 Separate 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 the period and current corporate income tax rate.

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

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

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.

2.22 . 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 Joint Stock Company's related parties

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

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

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	194,380,855	441,028,026
Demand deposits	827,811,831	693,258,449
	1,022,192,686	**1,134,286,475**

4 . FINANCIAL INVESTMENTS

4.1 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**	**23,617,392,380**	**23,617,392,380**
Term deposits(*)	20,223,402,245	20,223,402,245	23,617,392,380	23,617,392,380
+Vietnam Joint Stock Commercial Bank for the People - Thang Long Branch	13,700,493,227	13,700,493,227	18,109,423,255	18,109,423,255
+ Fortune Vietnam Joint Stock Commercial Bank- Thang Long Branch	5,429,604,018	5,429,604,018	5,476,498,338	5,476,498,338
+ Bao Viet Joint Stock Commercial Bank- Stock Exchange Branch	1,061,925,000	1,061,925,000		
+ Vietnam Prosperity Joint Stock Commercial Bank - Head Office	31,380,000	31,380,000	31,470,787	31,470,787
Long-term investments	-	-	-	-
	20,223,402,245	**20,223,402,245**	**23,617,392,380**	**23,617,392,380**

(*) 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.

4.2 Equity 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 subsidiaries	**514,500,000,000**	**514,500,000,000**	-	**514,500,000,000**	**514,500,000,000**	-
- Hydropower Construction Consulting JSC	514,500,000,000	514,500,000,000	-	514,500,000,000	514,500,000,000	-
Investments in others entities	**221,324,400,000**	**221,324,400,000**	-	**221,324,400,000**	**221,324,400,000**	-
- Kosy Bac Lieu Wind Power JSC	221,324,400,000	221,324,400,000	-	221,324,400,000	221,324,400,000	-
	735,824,400,000	**735,824,400,000**	-	**735,824,400,000**	**735,824,400,000**	-

The fair value of investments is determined based on their book value, minus any provisions that have been made. 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.

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		
- Dai Phat Trading and Construction Co., Ltd.	2,867,313,624	9,597,730,632
- Van Phong Global Joint Stock Company	5,518,761,764	1,778,554,926
- Saigon Steel Joint Stock Company	5,679,484,677	-
- Other customers	96,104,736,812	134,412,555,367
	110,170,296,877	**145,788,840,925**

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	154,561,991,377	85,777,747,954
	455,924,421,174	**451,798,925,057**

7 . OTHER RECEIVABLES

a) Other short-term receivables

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
- Deposit	182,957,100	182,957,100
- Advance	295,970,380	332,348,626
+ *Mrs. Vu Thi Thuong*	172,159,280	*24,188,668*
+ *Other*	123,811,100	*308,159,958*
- Other receivables	119,864,996,008	117,344,016,610
+ *Thong Ngan Co., Ltd* (*)	*31,416,921,000*	*31,416,921,000*
+ *Mr. Nguyen Duc Trang*	*84,382,651,273*	*84,382,651,273*
+ *Other*	*4,065,423,735*	*1,544,444,337*
- Remuneration of the BOD, Supervisory Board	-	251,500,000
	120,343,923,488	**118,110,822,336**

b) Other long-term receivables

	30/09/2026	01/01/2026
	Value	Value
	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) Site clearance expenses paid to households for the project, which are in the process of being transferred to the Company's ownership.

8 . COSTS WAITING FOR ALLOCATION

8.1 SHORT-TERM WAITING COST ALLOCATION

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- Tools and equipment issued for use	178,674,670	-	1,263,164,794	-
- Expenses for purchasing insurance and prepaid services	108,911,761	-	330,554,024	-
- Land clearance compensation expens	38,558,755	-	38,558,755	-
- Other short-term prepaid expenses	470,891,570	-	45,646,690	-
	797,036,756	**-**	**1,677,924,263**	**-**

9 . INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods purchase price	20,274,889,200	-	-	-
Work in progress	2,824,541,282,010	-	2,582,599,441,384	-
	2,844,816,171,210	**-**	**2,582,599,441,384**	**-**

Details

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Work in progress	**2,824,541,282,010**	**-**	**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*	53,648,074,431	-	48,029,371,942	-
	2,824,541,282,010	**-**	**2,582,599,441,384**	**-**

10 . LONG-TERM UNFINISHED ASSETS

	30/09/2026	01/01/2026
	Original cost	Original cost
	VND	VND
- Son My Solar Power Project	259,259,259	259,259,259
- Di Linh Hydropower Project	843,055,556	843,055,556
- Rox Tower Office	67,807,158,035	9,226,636,539
	68,909,472,850	**10,328,951,354**

11 . TANGIBLE FIXED ASSETS

	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Total
	VND	VND	VND	VND
Original cost				
Beginning balance	203,640,000	37,575,108,001	717,170,254	38,495,918,255
- Purchase in the period	-	-	-	-
- Liquidation, disposal	-	(16,329,880,000)	-	(16,329,880,000)
Ending balance of the period	**203,640,000**	**21,245,228,001**	**717,170,254**	**22,166,038,255**
Accumulated depreciation				
Beginning balance	(203,640,000)	(31,611,589,758)	(604,939,141)	(32,420,168,899)
- Depreciation in the period	-	(836,834,391)	(82,185,003)	(919,019,394)
- Liquidation, disposal	-	(16,329,880,000)	-	(16,329,880,000)
Ending balance of the period	**(203,640,000)**	**(16,118,544,149)**	**(687,124,144)**	**(17,009,308,293)**
Net carrying amount				
Beginning of the period	-	5,963,518,243	112,231,113	6,075,749,356
Ending of the period	**-**	**5,126,683,852**	**30,046,110**	**5,156,729,962**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: (VNĐ) **5,126,683,853**
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND **12,410,102,727**

12 . TRADE PAYABLES

12.1 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	**115,280,488,823**	**115,280,488,823**	**108,648,886,211**	**108,648,886,211**
- Licogi 13 JSC - Infrastructure Mechanics	4,141,055,926	4,141,055,926	4,141,055,926	4,141,055,926
- MBG Group Joint Stock Company	17,282,441,558	17,282,441,558	48,170,914,038	48,170,914,038
- SSD Vietnam Joint Stock Company	1,899,219,629	1,899,219,629	1,899,219,629	1,899,219,629
- Other	91,957,771,710	91,957,771,710	54,437,696,618	54,437,696,618
	115,280,488,823	**115,280,488,823**	**108,648,886,211**	**108,648,886,211**

13 . PREPAYMENTS FROM CUSTOMERS

13.1 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
- Other	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**

14 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Tax receivable at the beginning of period	Tax payable at the beginning of period	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	19,613,412,441	7,824,560,583	9,318,546,568	-	18,119,426,456
Corporate income tax	725,533,505	11,269,451,261	8,898,913,595	502,728,999	-	19,665,635,857
Personal income tax	-	700,315,723	(19,347,459)	426,123,165	-	254,845,099
Land tax and land rental	-	72,128,045,625	330,524,511,548	249,861,593,769	-	152,790,963,404
	725,533,505	**103,711,225,050**	**347,228,638,267**	**260,108,992,501**	**-**	**190,830,870,816**

The Joint Stock 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 Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

15 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term accrued expenses		
Accrued interest	-	1,878,140,382
Accrued costs of properties or finished products sold	187,997,472,710	145,661,708,776
Other accrued expenses	900,843,220	3,028,980,116
	188,898,315,930	**150,568,829,274**

16 . OTHER PAYABLES

16.1 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	1,134,119,525	339,381,945
Health insurance	140,634,665	28,889,100
Unemployment insurance	74,565,154	12,715,600
Short-term deposits, collateral received	12,065,405,483	12,332,205,483
Other payables	67,347,826,721	18,487,831,826
- *Tien Minh Trading Company Limited*	*17,837,454,824*	*17,837,454,824*
- *Other payables*	*49,510,371,897*	*650,377,002*
	80,943,368,758	**31,381,841,164**

17 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/09/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Short-term loans debts	***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 - 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 debts	***353,714,537,888***	***353,714,537,888***	***210,454,507,722***	***304,590,048,123***	***259,578,997,487***	***259,578,997,487***
+ Vietnam Bank for Agriculture and Rural Development – 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
	937,980,986,855	**937,980,986,855**	**933,529,958,645**	**1,061,229,554,668**	**810,281,390,832**	**810,281,390,832**
b) Long-term borrowings						
+ Vietnam Bank for Agriculture and Rural Development – 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
+ Other	-	-	12,563,367,014	-	12,563,367,014	12,563,367,014
	360,402,721,352	**360,402,721,352**	**296,720,323,725**	**210,579,508,706**	**446,543,536,371**	**446,543,536,371**

18 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Retained earnings	Total
	VND	VND	**VND**
Beginning balance of previous period	**2,164,813,350,000**	**179,700,618,234**	**2,344,513,968,234**
Increase in capital	-	-	-
Profit/(loss) of the previous period	-	30,176,389,421	30,176,389,421
Other decrease	-	-	-
Ending balance of previous period	**2,164,813,350,000**	**209,877,007,655**	**2,374,690,357,655**
Increase in capital of this period	**2,164,813,350,000**	**209,877,007,655**	**2,374,690,357,655**
Increase in capital of this period	-	-	-
Profit/(loss) of the current period	-	30,374,970,072	30,374,970,072
Other decrease	-	(251,500,000)	(251,500,000)
Ending balance of current period	**2,164,813,350,000**	**240,000,477,727**	**2,404,813,827,727**

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

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Owner's invested capital		
- 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
	72,811,194,147	**306,977,393,179**

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
	57,661,337,864	**285,558,766,524**

21 . FINANCIAL INCOME

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Interest income	1,990,015,025	2,584,419,832
	1,990,015,025	**2,584,419,832**

22 . FINANCIAL EXPENSES

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Interest expenses	8,756,841,726	9,481,907,433
Other financial expenses	292,272,727	1,190,300,000
	9,049,114,453	**10,672,207,433**

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
Other expenses in cash	-	-
	2,655,325,723	**4,122,249,244**

25 . OTHER EXPENSES

	Quarter III, 2026	Quarter III, 2025
	VND	VND
Fines	-	14,888,638
	-	**14,888,638**

26 . OTHER INCOME

	Quarter III, 2026	Quarter III, 2025
Others	-	90,909,091
	-	90,909,091

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 Joint Stock 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 Joint Stock Company has the transactions during the period and balances with related parties as follows:

Balance

	Transaction name	30/09/2026	01/01/2026
		VND	VND
- Son Phuc Joint Stock Company Group	Advance payment 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	136,830,000
2	Ms. Nguyen Thi Hang	Vice Chairman	88,890,000	88,830,000
3	Mr. Do Quoc Viet	Member and Deputy General Director	178,830,000	178,650,000
			404,610,000	404,310,000

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 Manager	121,811,539	123,375,000
2	Mr. Nguyen Duc Diep	Deputy General Manager	153,239,999	153,180,000
3	Mr. Nguyen Viet Thung	Deputy General Manager	115,341,759	152,729,998
4	Ms. Pham Thi Thang	Deputy General Manager	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 company's own separate financial statements for the period from July 1, 2025 to September 30, 2025; from January 1, 2025 to September 30, 2025 , and the separate financial statements for the fiscal year ending December 31, 2025, which have been audited 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