CÔNG TY CỔ PHẦN XÂY LẮP THÀNH AN 96
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Form No. 01-B

THANH AN CORPORATION
THANH AN 96 C&I JSC
No.:359/JSC-BKS

SOCIALIST REPUBLIC OF VIETNAM
Independence - Liberty - Happiness
Da Nang, October 29th, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Thanh An 96 Construction and Installation Joint Stock Company hereby discloses the Quarter III/2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Organization Information:

- Name of the issuing organization: **Thanh An 96 Construction and Installation Joint Stock Company**
- Stock code : TA9
- Address : No. 02 Nguyen Van Troi, Hoa Cuong Ward, Da Nang City.
- Telephone : 0236.3615.333 Fax: 0236.3615.334
- Email: Taichinh96@gmail.com Website: *www.thanhan96.vn*

2. Disclosed Information

- Quarter III/2026 Financial Statements:

Separate financial statements (For listed organizations without subsidiaries and where the superior accounting unit has affiliated units); ☐

Consolidated financial statements (For listed organizations with subsidiaries); ☐

Combined Financial Statements (For listed organizations with affiliated accounting units having independent accounting structures). ☒

- Cases requiring explanation:

+ The auditing firm issued an opinion other than an unqualified opinion on the financial statements:

☐ Yes ☐ No

Explanation provided if "Yes":

☐ Yes ☐ No

+ ofit after tax for the reporting period shows a variance of 5% or more before and after audit, or shifts from loss to profit (or vice versa):

☐ Yes ☐ No

Explanation provided if "Yes":

☐ Yes ☐ No

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

☒ Yes ☐ No

Explanation provided if "Yes":

☒ Yes ☐ No

+ Profit after tax in the reporting period is negative (loss), or changes from profit in the same period of the previous year to loss (or vice versa):

☐ Yes ☒ No

Explanation provided if "Yes":

☐ Yes ☐ No

This information was published on the Company's website on *October 29th*, 2026, at the following address: www.thanhan96.vn

3. Report on transactions with a value equal to or exceeding 35% of total assets during Quarter III/2026: None

- Details of the transaction:
- Proportion of transaction value to total asset value (%):
- Transaction completion date:

We hereby certify that the information disclosed above is true and accurate, and we accept full legal responsibility for the contents of this disclosure.

Attachments:
- FS
- Explanatory Statement.

PERSONS AUTHORIZED TO DISCLOS INFORMATION

S.Đ.K.K.D: 0400100545 - C.T.C.P * CÔNG TY CỔ PHẦN XÂY LẮP THÀNH AN 96 * QUẬN HẢI CHÂU - T.P ĐÀ NẴNG

Hoang Xuan Thom

THANH AN CORPORATION

THANH AN 96 INSTALLATION AND CONSTRUCTION JOINT STOCK COMPANY

INTERIM COMBINED FINANCIAL STATEMENTS

for the Third Quarter of 2026

Da Nang, October 2026

THANH AN CORPORATION

THANH AN 96 INSTALLATION AND CONSTRUCTION JOINT STOCK COMPANY

Address: No 02 Nguyen Van Troi street, Hoa Cuong Ward, Danang city

Form No. B 01 - DN

(Issued according to Circular No. 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance)

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026.

Unit: VND

No.	ITEMS	Code	Note	30/09/2026	01/01/2026
A	*1*	*2*	*3*	*4*	*5*
A	**CURRENT ASSETS**	**100**		**6,504,872,043,999**	**2,124,739,817,691**
I	**Cash and cash equivalents**	**110**		**2,312,007,998,183**	**470,955,355,909**
1	Cash on hand	111		209,148,328,772	154,955,355,909
2	Cash equivalents	112		2,102,859,669,411	316,000,000,000
II	**Short-term financial investments**	**120**		**816,010,000,000**	**7,742,597,221**
1	Held for trading Securities	121			
2	Provision for devaluation of held for trading securities (*)	122			
3	Held to maturity investments	123		816,010,000,000	7,742,597,221
4	Provision for short-term held-to-maturity investments (*)	124			
5	Other short-term investments	125			
6	Provision for losses on other short-term investments (*)	126			
III	**Short-term receivables**	**130**		**1,345,698,467,284**	**1,087,653,383,019**
1	Receivables from customers	131		571,624,698,202	914,067,119,188
2	Advances to suppliers	132		400,258,015,194	33,903,666,514
3	Intercompany receivables	133		82,006,699,693	46,188,296,084
4	Receivables based on stages of construction contract schedule	134			
5	Receivables for short-term loans	135		308,114,277,385	109,799,524,423
6	Other current receivables (*)	136		-16,305,223,190	-16,305,223,190
7	Provision for doubtful receivables	137			
IV	**Inventories**	**140**		**1,853,513,315,980**	**469,758,322,748**
1	Inventories	141		1,853,513,315,980	469,758,322,748
2	Provision for devaluation of inventories (*)	142			
V	**Short-term biological assets**	**150**			
1	Short-term livestock for one-time product	151			
2	Short-term seasonal crops	152			
3	Provision for loss of current biological assets (*)	153			
VI	**Other short-term assets**	**160**		**177,642,262,552**	**88,630,158,794**
1	Short-term prepaid expenses	161		5,053,621,510	2,211,367,882
2	Deductible Value Added Tax (VAT)	162		125,620,997,911	43,804,267,753
3	Taxes and other receivables from the State	163		46,967,643,131	42,614,523,159
4	Government bond repurchase transactions	164			
5	Other short-term assets	165			
B	**NON-CURRENT ASSETS**	**200**		**238,666,555,207**	**173,122,913,332**
I	**Long-term receivables**	**210**		**20,000,000**	
1	Receivables from customers	211			
2	Long-term advances to suppliers	212			
3	Business capital in subsidiaries/affiliates	213			
4	Intra-company long-term receivables	214			
5	Long-term loan receivables	215		20,000,000	
6	Provision for long-term doubtful receivables (*)	216			
II	**Fixed assets**	**220**		**212,791,248,488**	**166,029,693,682**
1	Tangible fixed assets	221		208,880,173,188	162,118,618,382
	- Original Cost (Cost Price)	*222*		*399,037,512,930*	*312,107,194,110*
	- Accumulated Depreciation (*)	*223*		*-190,157,339,742*	*-149,988,575,728*
2	Finance lease fixed assets	224			

No.	ITEMS	Code	Note	30/09/2026	01/01/2026
A	1	2	3	4	5
	- Original Cost (Cost Price)	225			
	- Accumulated Depreciation (*)	226			
3	Intangible fixed asset	227		3,911,075,300	3,911,075,300
	- Original Cost (Cost Price)	*228*		*8,455,853,078*	*8,455,853,078*
	- Accumulated Depreciation (*)	*229*		*-4,544,777,778*	*-4,544,777,778*
III	**Long-term biological assets**	**230**			
1	Livestock for periodic products	231			
a)	Immature livestock for periodic products	232			
b)	Mature livestock for periodic products	233			
	- Original Cost (Cost Price)	234			
	- Accumulated Depreciation (*)	235			
2	Long-term livestock for one-time product	236			
3	Long-term seasonal crops or crops for one-time harvest	237			
4	Provision for loss of long-term biological assets (*)	238			
IV	**Investment property**	**240**			
	- Original Cost (Cost Price)	241			
	- Accumulated Depreciation (*)	242			
V	**Long-term Work in Progress (WIP) Assets**	**250**			
1	Long-term Work in Progress Production and Business Costs	251			
2	Construction in progress	252			
VI	**Long-term financial investments**	**260**			
1	Investments in subsidiaries	261			
2	Investments in associates and joint-ventures	262			
3	Equity investments in other entities	263			
4	Provision for long-term investment losses (*)	264			
5	Long-term held-to-maturity investments	265			
6	Provision for long-term held-to-maturity investments (*)	266			
VII	**Other non-current assets**	**270**		**25,855,306,719**	**7,093,219,650**
1	Long-term prepaid expenses	271		25,855,306,719	7,093,219,650
2	Deferred income tax assets	272			
3	Long-term equipment, supplies and spare parts for replacement	273			
4	Other non-current assets	274			
	TOTAL ASSETS (280=100+200)	**280**		**6,743,538,599,206**	**2,297,862,731,023**
C	**LIABILITIES**	**300**		**6,560,541,612,050**	**2,129,728,437,386**
I	**Current liabilities**	**310**		**6,520,963,016,715**	**2,094,599,325,623**
1	Short-term trade payables	311		695,128,437,828	663,561,242,432
2	Short-term advances from customers	312		5,428,400,199,924	1,000,511,476,034
3	Dividends and profits payable	313			
4	Short-term statutory obligations (Taxes and other payables)	314		4,434,153,736	23,547,304,230
5	Payables to employees	315		42,973,123,046	50,052,316,082
6	Short-term accrued expenses	316		3,178,152,775	9,081,327,015
7	Intra-Company current payables	317			
8	Short-term payables according to construction contract progress	318			
9	Short-term deferred revenue	319		127,832,727	650,000,000
10	Other short-term payables	320		138,375,756,999	122,070,182,687
11	Short-term loans and finance lease liabilities	321		207,622,982,522	221,042,299,981
12	Short-term provisions	322			
13	Bonus and welfare funds	323		722,377,158	4,083,177,162
14	Price stabilization fund	324			
15	Government bond reverse repo transactions	325			
II	**Non-current liabilities**	**330**		**39,578,595,335**	**35,129,111,763**
1	Long-term trade payables	331			
2	Long-term advances from customers	332			
3	Long-term statutory obligations	333			
4	Long-term accrued expenses	334			

No.	ITEMS	Code	Note	30/09/2026	01/01/2026
A	1	2	3	4	5
5	Intra-unit payables on business capital	335			
6	Long-term intra-unit payables	336			
7	Long-term deferred revenue	337			
8	Other long-term payables	338		281,232,000	281,232,000
9	Long-term loans and finance lease liabilities	339		38,165,833,338	33,591,000,000
10	Convertible bonds	340			
11	Preferred stocks (as Liability)	341			
12	Deferred income tax liabilities	342			
13	Long-term provisions	343		1,131,529,997	1,256,879,763
14	Science and technology development fund	344			
D	OWNER'S EQUITY	400		182,996,987,156	168,134,293,637
1	Owner's contributed capital	411		141,644,900,000	124,197,870,000
	- Ordinary shares with voting rights	*411a*		*141,644,900,000*	*124,197,870,000*
	- Preferred shares	*411b*			
2	Share premium	412			
3	Convertible bond option	413			
4	Other capital	414			
5	Treasury shares (*)	415			
6	Asset revaluation reserve	416			
7	Foreign exchange difference reserve	417			
8	Investment and development fund	418		26,483,791,824	26,483,791,824
9	Other funds belonging to owner's equity	419			
10	Undistributed profit after tax	420		14,868,295,332	17,452,631,813
	- Undistributed PAT accumulated to the end of prior period	*420a*		*5,601,813*	
	- Undistributed PAT of current period	*420b*		*14,862,693,519*	*17,452,631,813*
	TOTAL LIABILITIES AND EQUITY (440=300+400)	440		6,743,538,599,206	2,297,862,731,023

** Note :*

Figures for items marked with an asterisk (*) must be presented as negative numbers in parentheses $(...)$.

Approved on October 28, 2026.

PREPARED BY	CHIEF ACCCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Nguyen Long An	Hoang Xuan Thom	Dang Dinh Khiem

THANH AN CORPORATION

THANH AN 96 INSTALLATION AND CONSTRUCTION JOINT STOCK COMPANY

Address: No 02 Nguyen Van Troi street, Hoa Cuong Ward, Danang city

Form No. B 02 - DN

(Issued according to Circular No. 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance)

INTERIM INCOME STATEMENT

From July 1, 2026 to September 30, 2026

Unit: VND

No.	ITEMS	Code	Note	Quarter III/2026		Cumulative from the beginning of the year to the end of current quarter	
				Current year	Prior year	Current year	Prior year
A	1	2	3	4	5	6	7
1	**Revenue from sales and services**	01		**933,177,566,151**	**561,936,961,334**	**1,712,928,559,420**	1,603,211,423,460
2	Revenue deductions	02					
3	Net revenue (10 = 01 - 02)	10		933,177,566,151	561,936,961,334	1,712,928,559,420	1,603,211,423,460
4	Cost of goods sold	11		907,525,163,599	531,869,148,089	1,650,931,037,258	1,521,638,123,292
5	**Gross profit (20=10-11)**	20		**25,652,402,552**	**30,067,813,245**	**61,997,522,162**	**81,573,300,168**
6	Gains/losses from disposal of investment properties	21					
7	Financial income	22		29,008,214,491	827,998,023	45,334,286,270	2,493,488,391
8	Financial expenses	23		3,634,057,796	5,613,317,802	10,384,615,538	13,465,934,770
	In which: Interest expenses	24		*3,634,057,796*	*5,613,317,802*	*10,384,615,538*	*13,465,934,770*
9	Selling expenses	25					
10	General and administrative expenses	26		41,499,086,736	19,405,998,734	81,142,439,121	56,060,800,356
11	**Net operating profit {30=20+21+22-(23+25+26)}**	30		**9,527,472,511**	**5,876,494,732**	**15,804,753,773**	**14,540,053,433**
12	Other income	31		1,861,780,149	226,090,909	4,386,388,820	2,097,158,843
13	Other expenses	32		894,100,062	399,290,774	1,611,510,059	401,475,439
14	Other profit (40=31-32)	40		967,680,087	-173,199,865	2,774,878,761	1,695,683,404
15	**Total accounting profit before tax (50=30+40)**	50		**10,495,152,598**	**5,703,294,867**	**18,579,632,534**	**16,235,736,837**
16	Current corporate income tax expenses	51		2,099,030,520	1,675,599,758	3,716,939,015	3,786,534,503
17	Deferred corporate income tax expenses	52					
18	**Net profit after tax (60=50-51-52)**	60		**8,396,122,078**	**4,027,695,109**	**14,862,693,519**	**12,449,202,334**
19	Basic earnings per share (*)	70		593	324	1,049	1,002
20	Diluted earnings per share (*)	71					

(*) Applicable only to joint stock companies.

Approved on October 28, 2026.

PREPARED BY	CHIEF ACCCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Nguyen Long An	Hoang Xuan Thom	Dang Dinh Khiem

THANH AN CORPORATION

THANH AN 96 INSTALLATION AND CONSTRUCTION JOINT STOCK COMPANY

Address: No 02 Nguyen Van Troi street, Hoa Cuong Ward, Danang city

Form No. B 03 - DN

(Issued according to Circular No. 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance)

INTERIM COMBINED STATEMENT OF CASH FLOWS

(Direct Method)

From July 1, 2026 to September 30, 2026

Unit: VND

No.	ITEMS	Code	Note	Cumulative from the beginning of the year to the end of current quarter	
				Current year	Prior year
A	1	2	3	4	5
I	**Cash flow generated from (used in) operating activity**				
1	Proceeds from sales, services, and other revenues	01		6,571,200,589,010	2,484,114,598,630
2	Payments to suppliers of goods and services	02		-3,639,850,210,898	-2,012,114,410,389
3	Payments to employees	03		-302,394,479,583	-183,399,813,166
4	Interest paid	04		-10,384,615,538	-13,465,934,770
5	Corporate income tax paid	05		-3,764,217,865	-3,365,173,093
6	Other proceeds from operating activities	06		1,679,683,700,886	337,976,543,793
7	Other payments for operating activities	07		-2,402,862,765,572	-211,748,609,781
	Net cash flows from operating activities	***20***		***1,891,628,000,440***	***397,997,201,224***
II	**Cash flows from investing activities**				
1	Payments for purchase/construction of fixed assets and other long-term assets	21		-86,930,318,820	-41,599,339,479
2	Proceeds from disposal of fixed assets and other long-term assets	22			
3	Payments for lending/purchase of debt instruments of other entities	23			
4	Proceeds from sale of debt instruments of other entities	24			1,000,000,000
5	Payments for investments in other entities	25			
6	Proceeds from divestments in other entities	26			
7	Interest, dividends and profits received	27		45,199,444,775	1,174,589,782
	Net cash flows from investing activities	***30***		***-41,730,874,045***	***-39,424,749,697***
III	**Cash flows from financing activities**				
1	Proceeds from share issuance/capital contribution from owners	31			
2	Capital repayments to owners/Repurchase of issued shares	32			
3	Drawdown of borrowings	33		244,969,813,735	610,990,729,795
4	Repayments of borrowings	34		-253,814,297,856	-580,509,632,302
5	Cash paid for finance lease repayments	35			
6	Dividends and profits paid to shareholders	36			
	Net cash flow from financing activities	***40***		***-8,844,484,121***	***30,481,097,493***
	Net cash flow for the period (50= 20 + 30 + 40)	**50**		**1,841,052,642,274**	**389,053,549,020**
	Cash and cash equivalents at the beginning of the period	**60**		**470,955,355,909**	**226,385,365,832**
	Effects of change of foreign exchange rate	61			
	Cash and cash equivalents at the end of the period (70= 50 + 60 + 61)	**70**		**2,312,007,998,183**	**615,438,914,852**

Approved on October 28, 2026.

PREPARED BY	CHIEF ACCCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Nguyen Long An	Hoang Xuan Thom	Dang Dinh Khiem

THANH AN CORPORATION

THANH AN 96 INSTALLATION AND CONSTRUCTION JOINT STOCK COMPANY

Address: No 02 Nguyen Van Troi street, Hoa Cuong Ward, Danang city

Form No.B 09 - DN

(Issued according to Circular No. 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance)

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026.

I CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Form of capital ownership

Joint Stock Company with 51% State Capital.

Thanh An 96 Construction Joint Stock Company, formerly known as Construction Company 96 under Thanh An Corporation (Army Corps 11), was converted to operate under the joint stock company model pursuant to the Enterprise Registration Certificate for Joint Stock Company No. 0400100545, first issued by the Department of Planning and Investment of Da Nang City on January 9, 2008, and amended for the 12th time on September 9, 2026, concerning the change in the Company's charter capital.

The Company's charter capital, as stated in the 12th amended Enterprise Registration Certificate dated September 9, 2026, is VND 141,644,900,000, equivalent to 14,164,490 shares.

Par value: VND 10,000/share.

The Company's shares are listed on the Hanoi Stock Exchange (HNX). Ticker symbol: TA9.

Headquarters: No. 02 Nguyen Van Troi Street, Hoa Cuong Ward, Da Nang City.

2. Business sector

Construction industry. Trade and Services…

3. Principal business activities

The Company operates in the fields of construction of all types of buildings; installation of electrical systems and water supply and drainage systems; construction of railway and road infrastructure works; construction of public utility works; other pecialized construction activities; installation of industrial machinery and equipment; machinery and equipment leasing; testing services; and production of construction materials.

4. Typical production and business cycle

The Company's normal operating cycle is twelve (12) months.

5. Operational characteristics of the company during the accounting period that impact the financial statements

The prices of construction materials, labor, and fuel have continuously increased, and accrued expenses are also rising steadily.

6. Company Structure

As at September 30, 2026.

a) List of subsidiaries: None.

b) List of associates and joint ventures: None.

c) List of dependent units, including:

Branch Name	Address
1. Construction Enterprise 36 - Branch of Thanh An 96 Installation and Construction Joint Stock Company	Land parcel No. 32, Map sheet No. 213, Hoa Khanh Ward, Da Nang City.
2. Construction Enterprise 54 - Branch of Thanh An 96 Installation and Construction Joint Stock Company	88 Nguyen Chanh Street, Hoa Minh Ward, Liên Chieu District, Da Nang City..
3. Construction Enterprise 74 - Branch of Thanh An 96 Installation and Construction Joint Stock Company	96B Tran Phu Street, Loc Tho Ward, Nha Trang City, Khanh Hoa Province..

Branch Name	Address
4. Construction Enterprise 79 - Branch of Thanh An 96 Installation and Construction Joint Stock Company	No. 699 Vu Tong Phan Street, Khuong Dinh Ward, Thanh Xuan District, Hanoi City.
5. Branch of Thanh An 96 Installation and Construction Joint Stock Company in Ha Noi	No. 699 Vu Tong Phan Street, Khuong Dinh Ward, Thanh Xuan District, IIanoi City.
6. Branch of Thanh An 96 Installation and Construction Joint Stock Company in Quang Tri Province	No. 148 Nguyen Du Street, Nam Dong Ha Ward, Dong Ha City, Quang Tri Province.
7. Branch of Thanh An 96 Installation and Construction Joint Stock Company in Hochiminh City	No. 221 DIII, Street III, Quarter 6, Phuoc Long B Ward, Ho Chi Minh City.

7. Declaration on the Comparability of Information in the Financial Statements

The Company has consistently applied accounting policies in accordance with the Vietnamese Accounting Regime for enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance. Accordingly, the information and financial data presented in these Combined Financial Statements are comparable between reporting periods.

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Annual accounting period : (From Jan 01 to Dec 31).

The accounting period for these combined financial statements beginning on 1 July 2026 and ends on 30 September 2026.

2. Accounting currency: Vietnam Dong (VND)

III. APPLICABLE STANDARDS AND REGIME

1. Applicable accounting regime

The Company applies the Vietnamese Accounting Regime for enterprises promulgated together with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

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

he Company's Board of Management has fully complied with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations in the preparation and presentation of the consolidated financial statements for the financial period ended 30 September 2026.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

The Company consistently applies the following accounting principles

1. Basis of preparation of the combined financial statements

The accompanying Combined Financial Statements are presented in Vietnam Dong ("VND"), prepared under the historical cost basis and in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises and relevant legal regulations relating to the preparation and presentation of the Combined Financial Statements.

The Company's Combined Financial Statements are prepared by combining the financial statements of the dependent units and the financial statements of the Company's Head Office. Transactions and balances between the Head Office and dependent units, as well as among dependent units, have been eliminated upon preparation and presentation of the Company's Combined Financial Statements.

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

2. Principle for Recognizing Cash and Cash Equivalents

Cash includes cash on hand and cash at banks with no fixed term.

Cash equivalents are short-term investments with an original maturity or recovery period of not more than three (3) months from the date of acquisition, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date.

3. **Accounting principles for Financial Investments**

a) Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the intention and ability to hold until maturity.

These investments include bank term deposits with an original maturity of more than 3 months.

Held-to-maturity investments are recognized from the date of purchase and are initially measured at purchase price plus transaction costs directly attributable to the acquisition. Interest income from held-to-maturity investments after the purchase date is recognized in the Income Statement on an accrual basis. Interest earned before the Company's acquisition is deducted from the cost at the time of purchase.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

The provision for doubtful debts for held-to-maturity investments is made in accordance with current accounting regulations.

b) Loans

Loans are measured at cost less provision for doubtful debts. The provision for doubtful debts for the Company's loans is made in accordance with current accounting regulations.

4. **Principle for Accounting Receivables**

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at their carrying amount less allowance for doubtful debts.

The provision for doubtful debts is assessed and recognized for receivables that are overdue and considered difficult to recover, or for receivables where the debtor is unlikely to have the capacity to pay due to liquidation, bankruptcy, or similar difficulties.

5. **Principles of recognition of Inventories**

Inventories are stated at the lower of cost and net realizable value. Cost of inventories includes direct material costs, direct labor costs, and general manufacturing overheads (if any) incurred in bringing the inventories to their present location and condition.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs of marketing, selling, and distribution. Inventories are accounted for using the perpetual inventory system and costed using the specific identification method.

The provision for devaluation of inventories is recognized when there is reliable evidence of a decline in net realizable value below the cost of inventories.

6. **Principles of recognition and depreciation of Fixed Assets, Finance Lease Fixed Assets, and Investment Properties**

a) Tangible Fixed Assets

Tangible fixed assets are recognized at cost and presented at cost less accumulated depreciation. The historical cost of a fixed asset comprises all expenditures incurred by the Company to acquire the asset and bring it to a ready-for-use state.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, by the Ministry of Finance providing guidance on the management, use, and depreciation of fixed assets.

Specifically, as follows:

Fixed Asset Group	Useful Life (years)
Buildings and structures	8-30
Machinery and equipment	4-10
Transportation and transmission vehicles	5-10
Management equipment and tools	4-10
Other assets	4-10

When a fixed asset is sold or disposed of, its historical cost and accumulated depreciation are derecognized, and any resulting gain or loss from the disposal is recognized as other income or other expenses in the year.

b) Intangible Fixed Assets and Depreciation

Land Use Rights: Includes all actual costs incurred by the Company directly related to the land area, such as: Payments for land use rights, compensation for site clearance, land leveling, and registration fees.

Definite land use rights are presented at cost less accumulated amortization.

Indefinite land use rights (Permanent land use rights) are not amortized.

Quarrying and Mining Rights: Includes all actual costs incurred by the Company related to the rights to exploit stone and soil quarries.Includes all actual costs incurred by the Company related to the rights to exploit stone and soil quarries.

Accounting Software Initially recognized at purchase price and amortized on a straight-line basis over its estimated useful life.

Specific Amortization of Intangible Fixed Assets Intangible fixed assets, including the quarrying rights at Suoi Mo quarry, land use rights, accounting software, and mining rights at Hoc Tra quarry, are amortized on a straight-line basis over 7 years, 4 years, and 2 years and 3 months, respectively.

Specifically, the permanent land use rights at No. 221 DIII, Street III, Quarter 6, Phuoc Long Ward, Ho Chi Minh City, are not amortized.

7. Principle for Construction in Progress

Assets in the course of construction for production, rental, administration, or any other purposes are recognized at cost. This cost includes service costs and relevant borrowing costs in accordance with the Company's accounting policies. Depreciation of these assets, on the same basis as other assets, commences when the assets are in a ready-for-use state.

8. Principle for Prepaid Expenses

Long-term prepaid expenses include costs of machinery and office equipment not qualifying for recognition as fixed assets, costs of tools and supplies, pending repair costs, and other long-term prepaid expenses.
Long-term prepaid expenses related to tools and supplies are initially reflected at cost and amortized on a straight-line basis over a maximum period of 3 years.

9. Principles of Accrued Expenses

Accrued expenses are expenses that have not actually been incurred but are pre-calculated into production and business costs during the period. This ensures that when the actual expenses arise, they do not cause sudden fluctuations in costs, based on the matching principle between revenue and expenses. When actual expenses occur, any difference from the accrued amount is adjusted by recording an increase or decrease in expenses accordingly.

10. Principles and Methods of Recognizing Provisions for Liabilities

The recognized value of a provision for liabilities is the best estimate of the amount required to settle the present debt obligation at the end of the annual accounting period or the interim accounting period.

Only expenses related to the initially recognized provision shall be offset by that provision. The difference between the unused provision from the previous period and the provision required for the current reporting period is reversed as a reduction in production and business costs, except for the reversal of excess construction warranty provisions, which is recognized as other income in the period.

11. Principle for Accounting Payables

Payables are monitored in detail by payment due dates, creditors, and other factors as required for the Company's management purposes.

Payables include trade payables, borrowings, and other payables that are almost certain in value and timing and are recognized at no less than the amount required to be settled. They are classified as follows:

+ Trade payables: Amounts payable of a commercial nature arising from transactions for the purchase of goods, services, or assets between the Company and suppliers.

+ Other payables: Amounts payable that are non-commercial in nature and not related to transactions for the purchase and sale of goods or services.

12. Accounting Principles for Borrowings

Borrowings include loan amounts but exclude loans in the form of bond issuance or redeemable preference shares that require the issuer to repurchase them at a specified future date.

The Company monitors borrowings in detail by each creditor and classifies them as short-term or long-term based on the repayment period.

Costs directly attributable to borrowings are recognized as finance expenses.

13. Principles of Recognition and Capitalization of Borrowing Costs

All borrowing costs are recognized in the combined Income Statement when incurred, except when they are capitalized in accordance with the Accounting Standard "Borrowing Costs".

14. Principles of Recognition of Unearned Revenue

Unearned revenue includes amounts pre-paid by customers for one or more accounting periods regarding asset rentals. Each period, unearned revenue is determined and transferred to Revenue in the period corresponding to the lease term.

15. Principles of Recognition of Owner's Equity

Owner's contributed capital is recognized at the actual amount of capital contributed by the owners.

Retained earnings are determined based on the Company's results of operations after corporate income tax and profit distribution.

After-tax profit is appropriated for dividend payments to shareholders and allocations to funds upon approval by the General Meeting of Shareholders at the Company's Annual General Meeting.

Dividends are recognized as a liability upon approval by the General Meeting of Shareholders.

16. Principles and Methods of Recognition of Revenue and Other Income:

a) Construction Contract Revenue

When the outcome of a construction contract can be estimated reliably:

For contracts where the Contractor is paid based on the value of the performed volume, revenue and costs related to the contract are recognized corresponding to the completed work portion confirmed by the customer and reflected on the issued invoices.

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

b) Interest, Dividends, Shared Profits, and Other Income

Revenue is recognized when it is probable that the Company will obtain economic benefits from the activity and the amount can be measured with reasonable certainty.

17. Principles of Cost of Goods Sold

Includes construction and installation costs recognized in correspondence with revenue during the year.

18. Principles and Methods of Recognition of Financial Expenses

Borrowing costs: Recognized monthly based on the loan amount, interest rate, and the actual number of borrowing days.

19. Principles and Methods of Recognition of Corporate Income Tax Expenses

Corporate Income Tax Expenses: Represent the total of current CIT expenses and deferred CIT expenses (or current CIT income and deferred CIT income) when determining the profit or loss for a year.

Current Corporate Income Tax Expense: The amount of CIT payable calculated based on the taxable income for the year and the current CIT rate. Taxable income differs from accounting profit due to adjustments for differences between accounting profit and taxable income in accordance with current tax policies.

Tax Rate: The Company is obligated to pay CIT at a rate of 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change over time, and the final determination of CIT depends on the results of examination by the competent Tax Authorities.

20. Related Parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making decisions regarding financial and operating policies. Parties are also considered related if they are subject to common control or common significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship rather than merely the legal form.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents

Unit: VND

Cash and cash equivalents held by the enterprise that are not restricted for use	30/09/2026	01/01/2026
- Cash on hand;		18,156,258,358
- Demand deposits;	209,148,328,772	136,799,097,551
- Cash equivalents;	2,102,859,669,411	316,000,000,000
Term deposits with maturity not exceeding 3 months (*)	*2,102,859,669,411*	*316,000,000,000*
Total	**2,312,007,998,183**	**470,955,355,909**

(*) Cash equivalents comprise term deposits with commercial banks with a maturity of one month and interest rates ranging from 4.3% to 4.75% per annum.

2. Financial Investments

a) Trading securities

Unit: VND

Items	30/09/2026		01/01/2026		
	Cost	Fair Value	Cost	Fair Value	Provision
- Total value of shares;					
- Total value of bonds;					
- Other investments;					
Total					

b) Held-to-maturity investments

Unit: VND

Items	30/09/2026		01/01/2026	
	Cost	Carrying amount	Cost	Carrying amount
- Short-term	**816,010,000,000**	**816,010,000,000**	**7,742,597,221**	**7,742,597,221**
+ Term deposits;	810,010,000,000	810,010,000,000	1,742,597,221	1,742,597,221
+ Bonds;				
+ Loans;	6,000,000,000	6,000,000,000	6,000,000,000	6,000,000,000
+ Other investments;				
- Long-term				
+ Term deposits;				
+ Bonds;				
+ Loans;				
+ Other investments;				
Total	**816,010,000,000**	**816,010,000,000**	**7,742,597,221**	**7,742,597,221**

c) Equity investments in other entities (details of each investment by ownership percentage and voting rights percentage)

Unit: VND

Items	30/09/2026		01/01/2026		
	Cost	Fair Value	Cost	Provision	Fair Value
- Investments in subsidiaries;					
- Investments in JVs and associates;					
- Investments in other entities;					
Total					

3. Trade receivables

Unit: VND

Items	30/09/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term trade receivables	**571,624,698,202**	**-16,305,223;190**	**914;067,119,188**	**-16,305,223,190**
b) Long-term trade receivables				
c) Trade receivables from related parties				
Total	**571,624,698,202**	**-16,305,223,190**	**914,067,119,188**	**-16,305,223,190**

4. Prepayments to suppliers

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term prepayments to suppliers	**400,258,015,194**	**33,903,666,514**
b) Long-term prepayments to suppliers		
Total	**400,258,015,194**	**33,903,666,514**

5. Inter-company receivables

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term inter-company receivables	**82,006,699,693**	**46,188,296,084**
- Eceivables from Thanh An Corporation;	82,006,699,693	46,188,296,084
b) Long-term inter-company receivables		
Total	**82,006,699,693**	**46,188,296,084**

6. Other receivables

Unit: VND

Items	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
a) Short-term	**308,114,277,385**		**109,799,524,423**	
- Advances;	292,632,038,711		97,618,577,696	
- Deposits;	6,255,073,529		4,271,708,877	
- Accrued interest income;			143,260,930	
- Others;	9,227,165,145		7,765,976,920	
b) Long-term	**20,000,000**			
- Others;	20,000,000			
Total	**308,134,277,385**		**109,799,524,423**	

7. Assets awaiting resolution (Details of each type of missing assets)

Unit: VND

Items	30/09/2026		01/01/2026	
	Quantity	Value	Quantity	Value
a) Cash;				
b) Inventories;				
c) Fixed Assets;				
d) Other assets;				
Total				

8. Inventories

Unit: VND

Items	30/09/2026		01/01/2026	
	Cost	Recoverable value	Cost	Recoverable value
- Total value of receivables and loans that are overdue or not yet overdue but unlikely to be recovered;				
- Recoverability of overdue receivables;				
Total				

9. Inventories

Unit: VND

Items	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
- Goods in transit;				
- Raw materials;	29,486,631,533		36,230,330,978	
- Tools and supplies;				
- Work in progress;	1,824,026,684,447		433,527,991,770	
- Finished goods;				
- Merchandise;				
- Goods in transit for sale;				
- Goods in tax-suspension warehouse;				
- Value of inventory that is obsolete, deteriorated, or unsellable at period end;				
- Value of inventory pledged or mortgaged as collateral for liabilities at period end;				
- Reasons for additional provisions or reversal of inventory write-downs;				
Total	**1,853,513,315,980**		**469,758,322,748**	

10. Long-term assets in progress

Unit: VND

Items	30/09/2026		01/01/2026	
	Cost	Recoverable value	Cost	Recoverable value
a) Non-current work in progress				
Total				
b) Non-current construction in progress				
- Purchase;				
- Capital construction;				
- Repair;				
Total				

11. Increase, decrease in tangible fixed assets

Unit: VND

Items	Buildings and structures	Machinery and equipment	Means of transportation & transmission equipment	Office equipment	Total
Cost					
Opening balance at 01/01/2026	**95,226,502,112**	**131,631,307,427**	**83,462,898,918**	**1,786,485,653**	**312,107,194,110**
- New purchases in the year;	3,245,203,391	43,400,755,963	37,388,357,427	2,896,002,039	86,930,318,820
- Transferred from Construction In Progress;					
- Other increases;					
- Transferred to Investment Properties;					
- Disposals and liquidations;					
- Other decreases;					
Closing balance at 30/09/2026	**98,471,705,503**	**175,032,063,390**	**120,851,256,345**	**4,682,487,692**	**399,037,512,930**
Accumulated Depreciation					
Opening balance at 01/01/2026	**29,543,931,954**	**58,007,256,377**	**60,893,477,662**	**1,543,909,735**	**149,988,575,728**
- Depreciation for the year;	3,593,148,993	24,379,328,428	11,669,884,557	526,402,036	40,168,764,014
- Other increases;					
- Transferred to Investment Properties;					
- Disposals and liquidations;					
- Other decreases;					
Closing balance at 30/09/2026	**33,137,080,947**	**82,386,584,805**	**72,563,362,219**	**2,070,311,771**	**190,157,339,742**
Net Book Value					
- As at 01/01/2026	65,682,570,158	73,624,051,050	22,569,421,256	242,575,918	162,118,618,382
- As at 30/09/2026	65,334,624,556	92,645,478,585	48,287,894,126	2,612,175,921	208,880,173,188

- Net book value of tangible fixed assets pledged or mortgaged as collateral for loans: VND 0

- Historical cost of tangible fixed assets fully depreciated but still in use: VND 77,774,809,593

12. Increase/decrease intangible fixed assets

Unit: VND

Items	Land use rights	Copyrights and patents	Computer software	Other intangible assets	Total
Cost					
Opening balance at 01/01/2026	**4,311,075,300**		**144,777,778**	**4,000,000,000**	**8,455,853,078**
- New purchases in the year;					
- Internally generated assets;					
- Increases from business combinations;					
- Other increases;					
- Disposals and liquidations;					
- Other decreases;					
Closing balance at 30/09/2026	**4,311,075,300**		**144,777,778**	**4,000,000,000**	**8,455,853,078**
Accumulated Amortization					
Opening balance at 01/01/2026	**400,000,000**		**144,777,778**	**4,000,000,000**	**4,544,777,778**
- Amortization for the year;					
- Other increases;					
- Disposals and liquidations;					
- Other decreases;					
Closing balance at 30/09/2026	**400,000,000**		**144,777,778**	**4,000,000,000**	**4,544,777,778**
Net Book Value					
- As at 01/01/2026	3,911,075,300				3,911,075,300
- As at 30/09/2026	3,911,075,300				3,911,075,300

- Historical cost of intangible fixed assets fully amortized but still in use: VND 4,544,777,778.

13. Increase and decrease of finance lease fixed assets

Unit: VND

Items	Buildings and structures	Machinery and equipment	Means of transportation and transmission equipment	Other tangible fixed assets	Total
Historical Cost					
Opening balance at 01/01/2026					
- New finance leases in the period;					
- Re-purchased finance lease assets;					
- Other increases;					
- Returned finance lease assets;					
- Other decreases;					
Closing balance at 30/09/2026					
Accumulated Depreciation/Amortization					
Opening balance at 01/01/2026					
- Depreciation for the year;					
- Re-purchased finance lease assets;					
- Other increases;					
- Returned finance lease assets;					
- Other decreases;					
Closing balance at 30/09/2026					
Net Book Value					
- As at 01/01/2026					
- As at 30/09/2026					

14. Biological Assets

14.1. Other biological assets, excluding livestock for periodic products that have reached maturity

Unit: VND

Items	30/09/2026		01/01/2026	
	Cost	Recoverable value	Cost	Recoverable value
1. Livestock for one-time product				
a) Short-term				
b) Long-term				
2. Seasonal crops or one-time product crops				
a) Short-term				
b) Long-term				
3. Livestock for periodic products that have not reached maturity				

14.2. Livestock for periodic products that have reached maturity

Unit: VND

Items	Group 1	Group 2	Group 3	....	Total
Historical Cost					
Opening balance at 01/01/2026					
- New purchases in the year;					
- Disposals and liquidations;					
- Other decreases;					
Closing balance at 30/09/2026					
Accumulated Depreciation					
Opening balance at 01/01/2026					
- Depreciation for the year;					
- Other increases;					
- Disposals and liquidations;					
- Other decreases;					
Closing balance at 30/09/2026					
Net Book Value					
- As at 01/01/2026					
- As at 30/09/2026					

15. Increase and decrease of investment property

Unit: VND

Items	01/01/2026	Increase	Decrease	30/09/2026
a) Investment properties for lease				
Historical Cost				
- Land use rights;				
- Buildings;				
- Buildings and Land use right;				
- Infrastructure;				
Accumulated Depreciation				
- Land use rights;				
- Buildings;				
- Buildings and Land use right;				
- Infrastructure;				
Net Book Value				
- Land use rights;				
- Buildings;				
- Buildings and Land use right;				
- Infrastructure;				
b) Investment properties held for price appreciation				
Historical Cost				
- Land use rights;				
- Buildings;				
- Buildings and Land use right;				
- Infrastructure;				
Impairment loss				
- Land use rights;				
- Buildings;				
- Buildings and Land use right;				
- Infrastructure;				
Net Book Value				
- Land use rights;				
- Buildings;				
- Buildings and Land use right;				
- Infrastructure;				

16. Prepayments

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term (detailed by each item)	**5,053,621,510**	**2,211,367,882**
- Operating lease expenses;		
- Tools and supplies issued for use;		
- Borrowing costs;		
- Others;	5,053,621,510	2,211,367,882
b) Long-term	**25,855,306,719**	**7,093,219,650**
- Business formation expenses;		
- Insurance premiums;		
- Others (specify details for significant amounts);	25,855,306,719	7,093,219,650
Total	**30,908,928,229**	**9,304,587,532**

17. Other assets

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term (detailed by item)		
b) Long-term (detailed by item)		
Total		

18. Borrowings and Finance Lease Liabilities

Unit: VND

Items	01/01/2026	Movement		30/09/2026
		Increase	Decrease	
a) Short-term borrowings	221,042,299,981	232,869,813,735	246,289,131,194	207,622,982,522
b) Long-term borrowings	33,591,000,000	12,100,000,000	7,525,166,662	38,165,833,338
c) Loans from related parties				
Total	**254,633,299,981**	**244,969,813,735**	**253,814,297,856**	**245,788,815,860**

d) Finance lease liabilities

Maturity	For the accounting period ended September 30, 2026.			For the accounting period ended September 30, 2025.		
	Total finance lease payments	Interest payment on finance lease	Repayment of principal and interest	Total finance lease payments	Interest payment on finance lease	Repayment of principal and interest
- Within 1 year;						
- From 1 to 5 years;						
- Over 5 years;						
Total						

đ) Overdue borrowings and finance lease liabilities

Unit: VND

Items	30/09/2026		01/01/2026	
	Principal	Interest	Principal	Interest
- Borrowings;				
- Finance lease liabilities;				
Total				

e) Detailed disclosure of borrowings and finance lease liabilities with related parties

19. Trade Payables

Unit: VND

Items	30/09/2026		01/01/2026	
	Value	Solvency	Value	Solvency
a) Short-term trade payables	**695,128,437,828**		**663,561,242,432**	
b) Long-term trade payables				
Total	**695,128,437,828**		**663,561,242,432**	
c) Overdue trade payables				
Total				
d) Trade payables to related parties				
Total				

20. Dividends and Profits Payable

Unit: VND

Items	30/09/2026	01/01/2026
- Dividends and profits payable;		
Total		

21. Taxes and Other Payables to the State

Unit: VND

Items	01/01/2026	Payable in the period	Paid in the period	30/09/2026
a) Payables				
- Value Added Tax (VAT);	19,571,918,730	71,125,985	19,643,044,715	
- Corporate Income Tax (CIT);	3,595,403,528	3,716,939,015	3,764,217,865	3,548,124,678
- Personal Income Tax;	78,667,872	4,450,774,837	3,643,413,651	886,029,058
- Natural Resources Tax;	243,838,000	230,726,795	474,564,795	
- Land tax and land rentals;		1,014,624,674	1,014,624,674	
- Other taxes;				
- Fees and charges;	57,476,100	1,037,969,596	1,095,445,696	
Total	**23,547,304,230**	**10,522,160,902**	**29,635,311,396**	**4,434,153,736**
b) Taxes receivable				
- Value Added Tax (VAT);	42,593,263,131		4,374,380,000	46,967,643,131
- Personal Income Tax;	21,260,028	21,260,028		
Total	**42,614,523,159**	**21,260,028**	**4,374,380,000**	**46,967,643,131**

22. Accrued Expenses

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term	**3,178,152,775**	**9,081,327,015**
- Accruals for salary during leave period;		
- Operating suspension costs;		
- Accrued cost of goods sold for real estate sold;		
- Other accrued expenses;	3,178,152,775	9,081,327,015
b) Long-term		
- Interest expenses;		
- Other items (detailed by each item);		
Total	**3,178,152,775**	**9,081,327,015**

23. Other payables

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term		
- Assets awaiting resolution;		
- Inter-company payables;		
- Union funds;	1,358,315,843	1,581,471,847
- Social insurance;		
- Health insurance;	9,131,707	
- Unemployment insurance;		
- Payables related to equitization;		
- Short-term deposits received;		425,000,000
- Other payable;	137,008,309,449	120,063,710,840
Total	**138,375,756,999**	**122,070,182,687**
b) Long-term		
- Get escrow, long-term deposits;	281,232,000	281,232,000
- Other payables and accruals;		
Total	**281,232,000**	**281,232,000**
c. Overdue payables not yet settled		

24. Unearned revenue

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term	**127,832,727**	**650,000,000**
- Advances from customers;		
- Revenue from traditional customer programs;		
- Other unearned revenue;	127,832,727	650,000,000
b) Long-term		
c) Probability of inability to fulfill contracts with customers		
Total	**127,832,727**	**650,000,000**

25. Bonds issued

25.1. Ordinary bonds

Unit: VND

Items	30/09/2026			01/01/2026		
	Value	Interest rate	Maturity	Value	Interest rate	Maturity
a) Bonds issued						
- Issued at par value;						
- Issued at a discount;						
- Issued at a premium;						
Total						
b) Detailed disclosure of bonds held by related parties						
Total						

25.2. Convertible Bonds

a) Convertible bonds at the beginning of the period

- Issuance date, original maturity, and remaining maturity of each type of convertible bond;
- Quantity of each type of convertible bond;
- Par value and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the value of the liability component of each type of convertible bond;
- Value of the liability component and the equity component (stock options) of each type of convertible bond.

b) Convertible bonds issued during the period

- Issuance date and original maturity of each type of convertible bond;
- Quantity of each type of convertible bond;
- Par value and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the value of the liability component of each type of convertible bond;
- Value of the liability component and the equity component (stock options) of each type of convertible bond.

c) Convertible bonds converted into shares during the period

- Quantity of each type of bond converted into shares during the period; Number of shares additionally issued during the period for bond conversion additionally issued during the period for bond conversion;
- Value of the liability component of convertible bonds recognized as an increase in owner's equity.

d) Matured convertible bonds not converted into shares during the period

- Quantity of each type of matured bond not converted into shares during the period;
- Value of the liability component of convertible bonds repaid to investors.

e) Convertible bonds at the end of the period

- Original maturity and remaining maturity of each type of convertible bond;
- Quantity of each type of convertible bond;
- Par value and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the value of the liability component of each type of convertible bond;
- GValue of the liability component and the equity component (stock options) of each type of convertible bond.

g) Detailed disclosure of bonds held by related parties (by bond type)

26. Preferred shares classified as liabilities

- Par value;
- Issuance targets (Board of Management, officers, employees, other entities);
- Redemption terms (Timing, redemption price, and other fundamental terms in the issuance contract);
- Value repurchased during the period;
- Other disclosures;

27. Provisions for payables

Unit: VND

Items	30/09/2026	01/01/2026
a) Short-term		
- Provision for product warrantics;		
- Provision for construction warranties;		
- Provision for restructuring;		
- Other short-term provisionsc (Provision formajor maintenance of fixed assets, environmental restoration obligations);		
b) Long-term	**1,131,529,997**	**1,256,879,763**
- Other long-term provisions (Provision formajor maintenance of fixed assets, environmental restoration obligations);	1,131,529,997	1,256,879,763
Total	**1,131,529,997**	**1,256,879,763**

28. Deferred Income Tax and Deferred income tax liabilities

a) Deferred income tax assets

Unit: VND

Items	30/09/2026	01/01/2026
- Corporate Income Tax rate used to determine deferred income tax assets;		
- Deferred income tax assets related to deductible temporary differences;		
- Deferred income tax assets related to unused tax losses;		
- Deferred income tax assets related to unused tax credits;		
- Offset against deferred income tax liabilities;		
Total		

b) Deferred income tax liabilities

Unit: VND

Items	30/09/2026	01/01/2026
- Corporate Income Tax rate used to determine deferred income tax liabilities;		
- Deferred income tax liabilities arising from taxable temporary differences;		
- Offset against deferred income tax assets;		

29. Owner's Equity

a) Analysis of movement in Owner's Equity

Unit: VND

Items	Components of owners' equity			
	Owner's invested capital	Investment & development fund	Undistributed earnings	Total
*** Opening balance of previous year**	**124,197,870,000**	**23,261,767,489**	**17,592,231,164**	**165,051,868,653**
- Increase/Decrease in previous year;				
- Net profit/loss for previous year;			26,844,390,018	26,844,390,018
- Other increases;		3,222,024,335	-9,391,758,205	-6,169,733,870
- Capital decrease in previous year;				
- Loss in previous year;				
- Dividends declared to shareholders;			-17,592,231,164	-17,592,231,164
- Increase in charter capital;				
- Other decreases;				
*** Closing balance of previous year (c/f)**	**124,197,870,000**	**26,483,791,824**	**17,452,631,813**	**168,134,293,637**
Opening balance of current year	**124,197,870,000**	**26,483,791,824**	**17,452,631,813**	**168,134,293,637**
- Capital increase in current year;				
- Profit in current year;			14,862,693,519	14,862,693,519
- Other increases;				
- Decrease due to share issuance;	17,447,030,000		-17,447,030,000	
- Capital decrease in current year;				
- Loss in current year;				
- Dividends declared to shareholders;				
- Other decreases;				
*** Closing balance of current year**	**141,644,900,000**	**26,483,791,824**	**14,868,295,332**	**182,996,987,156**

b) Details of Owner's invested capital

Unit: VND

Items	30/09/2026	01/01/2026
- Contributed capital from Thanh An Corporation;	72,243,520,000	63,343,730,000
- Contributed capital from other entities;	69,401,380,000	60,854,140,000
Total	**141,644,900,000**	**124,197,870,000**

c) Capital transactions with owners and distribution of dividends/profits

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Owner's invested capital;		
+ Contributed capital at the beginning of the year;	124,197,870,000	124,197,870,000
+ Capital increase during the period;	17,447,030,000	
+ Capital decrease during the period;		
+ Contributed capital at the end of the period;	141,644,900,000	124,197,870,000
- Dividends and profits distributed;		

d) Shares

Unit: VND

Items	30/09/2026	01/01/2026
- Number of shares registered for issuance;	14,164,490	12,419,787
- Number of shares issued to the public;	14,164,490	12,419,787
+ Common shares;	14,164,490	12,419,787
+ Preferred shares (classified as equity);		
- Number of shares repurchased (Treasury shares);		
+ Common shares;		
+ Preferred shares (classified as equity);		
- Number of outstanding shares;	14,164,490	12,419,787
+ Common shares;	14,164,490	12,419,787
+ Preferred shares (classified as equity);		

** Par value per outstanding share: 10,000 VND/share*

Unit: VND

đ) Dividends	
- Dividends declared after the end of the quarterly accounting period;	
+ Dividends declared on common shares;	
+ Dividends declared on preferred shares;	
- Accumulated dividends on preferred shares not yet recognized;	
e) Company funds	
- Investment and development fund;	
- Enterprise reorganization assistance fund;	
- Other funds belonging to owner's equity;	
g. Income and expenses, gains or losses recognized directly in owner's equity according to specific accounting standards	

30. Asset revaluation differences

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
Reasons for changes between the beginning and the end of the quarter (In which cases were assets revalued? Which assets were revalued, according to which decision?)		

31. Foreign exchange differences

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Foreign exchange differences from translation of financial statements prepared in foreign currency to VND;		
- Foreign exchange differences arising from other causes;		

32. Operating funds

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Operating funds granted during the quarter;		
- Non-business expenditures;		
- Remaining operating funds at the end of the quarter;		

33. Off-balance sheet items

Unit: VND

Items	30/09/2026	01/01/2026
a. Operating lease assets		
- Within 1 year;		
- From 1 to 5 years;		
- Over 5 years;		

b. Assets held on behalf of others

- Materials and goods held on behalf, for processing, or on consignment;
- Goods held for sale on behalf, consignment, pledge, or mortgage;

c. Foreign currencies (all types)

d. Precious metals, gemstones

đ. Bad debts treated

e. Other information regarding off-balance sheet items

34. Other information: None

VII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT

1. Total revenue from sale of goods and rendering of services

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
a) Revenue				
- Revenue from semi-finished goods sales;	508,736,363	1,586,760,000	5,796,177,908	5,241,222,000
- Revenue from rendering of services;				
- Construction and installation revenue;	932,668,829,788	560,350,201,334	1,707,132,381,512	1,597,970,201,460
- Other operating revenue;				
Total	**933,177,566,151**	**561,936,961,334**	**1,712,928,559,420**	**1,603,211,423,460**

b) Revenue from related parties

c) In case revenue from property lease is recorded as the total amount received in advance

2. Revenue deductions

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Trade discounts;				
- Sales rebates;				
- Sales returns;				
Total				

3. Cost of sales

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Cost of semi-finished goods sold;	508,736,363	1,583,672,105	5,747,686,694	5,223,002,421
- Cost of services rendered;				
- Cost of construction and installation activities;	907,016,427,236	530,285,475,984	1,645,183,350,564	1,516,415,120,871
- Cost of other operating activities;				
Total	**907,525,163,599**	**531,869,148,089**	**1,650,931,037,258**	**1,521,638,123,292**

4. Financial income

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Interest income from deposits and loans;	29,008,214,491	827,998,023	45,334,286,270	2,493,488,391
- Gains from investment disposals;				
- Dividends and shared profits;				
- Realized foreign exchange gains;				
- Reversal of provision for securities devaluation and investment losses;				
- Other financial income;				
- Reductions in financial expenses;				
Total	**29,008,214,491**	**827,998,023**	**45,334,286,270**	**2,493,488,391**

5. Financial expenses

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Interest expenses;	3,634,057,796	5,613,317,802	10,384,615,538	13,465,934,770
- Payment discounts, interest on deferred payments;				
- Losses from disposal of financial investments;				
- Foreign exchange losses;				
- Provision for securities devaluation and investment losses;				
- Other financial expenses;				
- Reductions in financial expenses;				
Total	**3,634,057,796**	**5,613,317,802**	**10,384,615,538**	**13,465,934,770**

6. Other income

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Gains from disposals of fixed assets;				
- Gains from asset revaluation;				
- Fines received;				
- Tax reductions;				
- Other items;	1,861,780,149	226,090,909	4,386,388,820	2,097,158,843
Total	**1,861,780,149**	**226,090,909**	**4,386,388,820**	**2,097,158,843**

7. Other expenses

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Net book value of fixed assets and costs of disposal/sale;				
- Fines and penalties;				
- Other items;	894,100,062	399,290,774	1,611,510,059	401,475,439
Total	**894,100,062**	**399,290,774**	**1,611,510,059**	**401,475,439**

8. Selling expenses and General & Administrative (G&A) expenses

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
a) G&A expenses incurred in the period	**41,499,086,736**	**19,405,998,734**	**81,142,439,121**	**56,060,800,356**
b) Selling expenses incurred in the period				
c) Reductions in Selling and G&A expenses				
- Reversal of provision for product and goods warranties;				
- Reversal of provision for restructuring, other provisions;				
- Other reductions;				

9. Production and business costs by element

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Raw materials and consumables costs;	943,399,972,868	411,327,350,602	2,012,918,457,497	1,027,969,082,161
- Labor costs;	222,111,188,405	94,977,687,896	408,976,698,214	214,344,217,966
- Construction machinery costs;	184,209,225,230	176,483,346,300	429,637,646,841	421,577,364,787
- Other direct expenses;	74,360,436,193	40,130,355,981	187,658,448,570	115,873,034,563
- General and administrative expenses;	41,499,086,736	19,405,998,734	81,142,439,121	56,060,800,356
Total	**1,465,579,909,432**	**742,324,739,513**	**3,120,333,690,243**	**1,835,824,499,833**

10. Current Corporate Income Tax (CIT) expenses

Unit: VND

Items	Quarter III/2026	Quarter III/2025	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Current CIT expenses calculated on taxable income of the current year;	2,099,030,520	1,216,807,170	3,716,939,015	3,323,672,397
- Adjustments of CIT expenses of previous years into current CIT expenses;		458,792,588		462,862,106
Total	**2,099,030,520**	**1,675,599,758**	**3,716,939,015**	**3,786,534,503**

11. Deferred Corporate Income Tax (CIT) expenses

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Deferred CIT expenses arising from taxable temporary differences;		
- Deferred CIT expenses arising from the reversal of deferred CIT assets;		
- Deferred CIT income arising from deductible temporary differences;		
- Deferred CIT income arising from unused tax losses and tax credits;		
- Deferred CIT income arising from the reversal of deferred CIT liabilities;		
Total		

VIII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1. Non-cash transactions affecting the cash flow statement in the future

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Acquisition of assets by assuming directly related liabilities or through finance leases;		
- Acquisition of an enterprise through share issuance;		
- Conversion of debt into equity;		
- Other non-cash transactions;		

2. Cash and cash equivalents held by the enterprise but not available for use

3. Actual amount of borrowings received during the period

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Proceeds from borrowings under ordinary contracts;	244,969,813,735	610,990,729,795
- Proceeds from issuance of ordinary bonds;		
- Proceeds from issuance of convertible bonds;		
- Proceeds from issuance of preferred shares classified as liabilities;		
- Proceeds from Government bond repurchase transactions and securities REPO;		
- Proceeds from other forms of borrowings;		

4. Actual amount of principal repayments during the period

Unit: VND

Items	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
- Repayments of principal under ordinary contracts;	253,814,297,856	580,509,632,302
- Repayments of principal of ordinary bonds;		
- Repayments of principal of convertible bonds;		
- Repayments of principal of preferred shares classified as liabilities;		
- Payments for Government bond repurchase transactions and securities REPO;		
- Repayments of other forms of borrowings;		

IX. OTHER DISCLOSURES:

1. Transactions with key management personnel

Unit: VND

Related parties	Nature of the transaction	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
Members of the Board of Directors, the Supervisory Board, the Board of Management, and individuals related to key management personnel	Income	3,067,533,845	2,772,421,258

The details are as follows:

Unit: VND

Related parties	Title	30/09/2026	01/01/2026
Mr. Phan Xuan Bang	Chairman	303,504,768	272,831,196
Mr. Dang Dinh Khiem	Deputy Chairman, Director (Appointed from 01/03/2025)	338,599,556	300,863,455
Mr. Hoang Duc Truc	Member of Board of Management (Dismissed from 17/4/2025); Director (Dismissed from 01/3/2025)		151,995,914
Ms. Trinh Thi Thu Huong	Member of the Board of Directors, Deputy Director	302,164,355	275,795,435
Mr. Nguyen Van Khang	Deputy Director	689,377,132	570,255,382
Mr. Tran Dinh Ba Ti	Deputy Director (Dismissed from 25/11/2025)		235,880,954
Mr. Pham Van Le	Deputy Director	267,887,619	249,059,374
Mr. Mai Dang Hung	Deputy Director	183,248,614	
Mr. Dinh Hong Duong	Deputy Director	173,702,556	
Ms. Tran Thi Dieu Thuy	Head of the Supervisory Board	190,800,000	175,782,858
Ms. Mai To Loan	Member of the Supervisory Board	206,591,532	173,922,612
Mr. Lam Van Cong	Member of the Supervisory Board	151,200,000	133,120,000
Mr. Hoan Xuan Thom	Chief Accountant	260,457,713	232,914,078
Total		**3,067,533,845**	**2,772,421,258**

2. Balances with related parties

Unit: VND

Related parties	Relations	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
2.1. Receivables from customers			**472,451,400**
Thanh An One Member Limited Liability Corporation	Parent Company		472,451,400
2.2. Advances to suppliers		**29,225,807,175**	
Phuong Anh Nha Trang Company Limited	Under the common influence of the same key management personnel	13,799,661,871	
Binh Minh Investment, Construction and Trading Services Company Limited		5,976,159,718	
Sateco Investment and Construction Joint Stock Company		9,449,985,586	
2.3. Intra-company receivables		**82,006,699,693**	**46,188,296,084**
Thanh An One Member Limited Liability Corporation	Parent Company	82,006,699,693	46,188,296,084
2.4. Loan receivables		**6,000,000,000**	**6,000,000,000**
11S Management Board - Thanh An Corporation	Branch of the parent company	6,000,000,000	6,000,000,000
2.5. Trade payables		**28,020,778,123**	**31,422,136,134**
Phuong Anh Nha Trang Company Limited	Under the common influence of the same key management personnel	20,736,993,115	14,273,304,961
Binh Minh Investment, Construction and Trading Services Company Limited		4,416,013,490	8,031,766,483
Sateco Investment and Construction Joint Stock Company		1,845,362,777	6,631,357,708
Sai Gon New Vitality Company Limited		1,022,408,741	2,485,706,982
2.6. Other transactions		**10,543,468,221**	**10,785,028,779**
Thanh An One Member Limited Liability Corporation	Parent Company	9,142,521,612	9,045,375,424
Thanh An One Member Limited Liability Corporation	Parent Company	1,400,946,609	1,739,653,355

III. Transactions with related parties

Unit: VND

Related parties	Nature of the transaction	For the accounting period ended September 30, 2026.	For the accounting period ended September 30, 2025.
1. Sales		**51,509,761,112**	**68,136,132,843**
Thanh An One Member Limited Liability Corporation	Sales	51,509,761,112	68,136,132,843
2. Purchases		**98,581,182,099**	**25,227,324,489**
Phuong Anh Nha Trang Company Limited	Regarding the supply of materials, installation, labor, equipment rental, and construction of various project components.	38,756,831,676	7,566,326,621
Binh Minh Investment, Construction and Trading Services Company Limited	Regarding the supply of electrical and plumbing materials, painting and putty materials, and the rental of construction machinery and equipment	59,824,350,423	12,031,576,947
Sateco Investment and Construction Joint Stock Company	Regarding the supply and installation of elevators, granite stone, isolation transformer cabinets, and air-conditioning systems.		4,922,390,060
Sai Gon New Vitality Company Limited	Regarding the supply of piles, and the supply and installation of equipment and interior fittings for operating rooms.		707,030,861
3. Other transactions		**9,142,521,612**	**17,331,650,033**
Thanh An One Member Limited Liability Corporation	Dividends		8,972,436,814
Thanh An One Member Limited Liability Corporation	Management fee	9,142,521,612	8,359,213,219

Approved on October 28, 2026.

PREPARED BY	CHIEF ACCCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Nguyen Long An	Hoang Xuan Thom	Dang Dinh Khiem

THANH AN CORPORATION
THANH AN 96 C&I JSC
No.: 358 /CTCP-PTC
Re: Explanation of the Reason for the Difference of More Than 10% in Profit After Tax in the 3rd Quarter of 2026 Financial Statements Compared with the 3rd Quarter of 2025 Financial Statements

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness
Danang, 29th October, 2026

To:
- The State Securities Commission;
- Hanoi Stock Exchange.

According to Circular 96/2020/TT-BTC guiding the disclosure of information on the stock market, listed companies must explain that the profit after CIT of the reporting period changes by 10% or more compared to the same period of the previous year.

In the 2026 3rd Quarter Financial Statements of Thanh An 96 Construction and Installation Joint Stock Company, the profit after tax is: 8.396.122.078 VND, increased more than 108% compare to the 3rd Quarter of 2025 (4.027.695.109 VND).

Thanh An 96 Construction and Installation Joint Stock Company explain that the profit after tax in the 3rd Quarter decreased compare to the same period last year as follows:

In carrying out its production and business tasks for 2026, the Company has remained proactive and active in seeking new work and ensuring stable employment for its employees. It has mobilized its workforce and concentrated on organizing construction at its projects, ensuring quality and progress in accordance with the signed contracts..

The Company consistently prioritizes the preparation of acceptance, payment, and final settlement dossiers for its projects in order to reduce the value of work in progress. In the third quarter of 2026, the Company focused on signing off payment dossiers for a number of projects with high work-in-progress value; as a result, revenue from sales of goods and rendering of services for the period reached: 933,177 billion VND, 66% higher compare to the same period in 2025 (561,936 billion VND). During the period, the Company also implemented numerous proactive measures to minimize the impact of fluctuations in labor, fuel, and other input costs on its production and business performance; as a result, the ratio of cost of goods sold to net revenue remained relatively stable. Financial income for the period increased significantly compared to the same period last year. This is because the value of acceptance dossiers signed during the period rose, and the recovery of capital from the accepted value of the projects rose correspondingly, generating income from financial

activities. Other income also increased compared to the same period last year, but the amount was small and therefore its impact was insignificant.

Therefore, the main reason for the increase in profit after tax in the third quarter of 2026 compared to the same period last year is the increase in financial income and in revenue from sales of goods and rendering of services during the period, at corresponding rates..

Thanh An 96 Construction and Installation Joint Stock Company hereby provides this explanation for the information of the State Securities Commission of Vietnam, the Hanoi Stock Exchange, and investors.

Kind regards!

Recipients:
- As above;
- Filed at: CO, BOS T02.

AUTHORIZED PERSON TO DISCLOSE INFORMATION

S.Đ.K.K.D:0400100545-C.T.C.P * CÔNG TY CỔ PHẦN XÂY LẮP THÀNH AN 96 * QUẬN HẢI CHÂU-T.P ĐÀ NẴNG

Hoàng Xuân Thơm