SADICO CAN THO JOINT STOCK COMPANY
Address: 366E CMT8, Binh Thuy Ward, Can Tho City
Tax code: 1800155452
Tel : 0292.3884354

FINANCIAL STATEMENTS

Q3 2026

Signed 30/10/2026

SADICO CAN THO JOINT STOCK COMPANY
Address: 366E CMT8, Binh Thuy Ward, Can Tho City
Tel : 0292.3884354, Fax : 0292.3821141

FINANCIAL POSITION REPORT

As at 30/09/2026

Unit: VND

Items	Codes	Notes	30/09/2026	01/01/2026
ASSETS				
A. SHORT-TERM ASSETS	**100**		**107.859.085.421**	**144.726.095.197**
I. Cash and cash equivalents	**110**	**V.1**	**2.347.230.844**	**2.171.138.701**
1. Cash	111		2.347.230.844	2.171.138.701
2. Cash equivalents	112			
II. Short-term investments	**120**	**V.2a**	**31.012.328.767**	**32.103.323.288**
1. Short-term investments	121			
2. Provision for diminution	122			
3. Held-to-maturity investment	123		31.012.328.767	32.103.323.288
III. Accounts receivable	**130**		**14.429.864.155**	**56.904.432.733**
1. Trade accounts receivable	131	V.3	23.747.381.990	54.456.159.851
2. Prepayments to suppliers	132	V.4	342.209.737	8.320.049.126
3. Intercompany receivables	133			
4. Construction contract in progress receivables	134			
5. Other receivables	135	V.5	3.081.076.897	4.705.143.452
6. Provision for doubtful debts	136	V.6	(12.740.804.469)	(10.576.919.696)
7. Shortage of current assets waiting for solution	137			
IV. Inventories, Net	**140**		**58.878.993.749**	**51.764.050.033**
1. Inventories	141	V.7	58.878.993.749	51.764.050.033
2. Provision for decline in inventories	149			
V. Other current assets	**160**		**1.190.667.906**	**1.783.150.442**
1. Short-term waiting cost allocation	161	V.8a	1.073.419.409	1.010.044.990
2. VAT to be claimed	162		117.248.497	671.036.462
3. Other taxes receivable	163	V.14		102.068.990
4. Government bonds purchased for resale	164			
5. Other current assets	165			
B. LONG-TERM ASSETS	**200**		**169.338.359.420**	**145.096.039.468**
I. Long-term trade receivables	**210**		**34.163.791.254**	
1. Long-term trade receivables from customers	211		34.163.791.254	
2. Long-term prepayments to suppliers	212			
3. Paid-in capital in wholly-owned subsidiaries	213			
4. Long-term intercompany receivables	214			
5. Long-term loans receivables	215			
6. Provision for doubtful LT receivable	216			
II. Fixed assets	**220**		**73.002.742.117**	**82.094.415.547**
1. Tangible fixed assets	221	V.9	73.002.742.117	82.094.415.547
- Cost	222		238.515.059.935	237.473.010.305
- Accumulated depreciation	223		(165.512.317.818)	(155.378.594.758)
2. Finance lease assets	224			
- Cost	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227	V.10		

Items	Codes	Notes	30/09/2026	01/01/2026
- Cost	228		99.856.000	99.856.000
- Accumulated depreciation	229		(99.856.000)	(99.856.000)
VI. Investment properties	**240**			
- Cost	241			
- Accumulated depreciation	242			
V. Long-term incomplete assets	**250**		**2.057.974.197**	**1.899.815.987**
1. Long-term cost of work in progress	251			
2. Construction in progress	252	V.11	2.057.974.197	1.899.815.987
VI. Long-term investments	**260**	**V.2b**	**57.485.335.162**	**57.485.335.162**
1. Investments in subsidiaries	261		53.251.820.004	53.251.820.004
2. Investments in associates	262			
3. Other long-term investments	263		4.233.515.158	4.233.515.158
4. Provision for long-term investments	264			
5. Held-to-maturity investment	265			
VII. Other long-term assets	**270**		**2.628.516.690**	**3.616.472.772**
1. Long-term prepaid expenses awaiting allocation	271	V8b	2.120.133.199	3.047.493.327
2. Deferred income tax assets	272			
3. Long-term equipment, material and spare parts	273	V.12	508.383.491	568.979.445
4. Other long-term assets	274			
5. Good will	279			
TOTAL ASSETS (280=100+200)	**280**		**277.197.444.841**	**289.822.134.665**
LIABILITIES AND OWNERS' EQUITY				
C. LIABILITIES	**300**		**78.305.766.089**	**91.853.389.839**
I. Current liabilities	**310**		**78.305.766.089**	**91.853.389.839**
1. Trade accounts payable	311	V.13	7.047.180.204	6.974.450.614
2. Advances from customers	312		1.116.816.417	737.128.480
3. Dividends and profit payable	313		18.896.000	42.274.000
4. Current taxes and other liabilities payable to the State	314	V.14	781.721.079	43.832.446
5. Payable to employees	315	V.15	2.748.341.193	4.377.982.187
6. Accrued expenses	316	V.16	880.186.324	3.299.713.193
7. Intercompany payables	317			
8. Construction contract in progress payables	318			
9. Short-term unrealized revenue	319			590.000.000
10. Other payables	320	V.17b	775.055.142	319.256.994
11. Short-term borrowings	321	V.18a	57.910.566.089	67.949.227.189
12. Provision for ST liabilities	322			
13. Bonus and welfare funds	323	V.19	7.027.003.641	7.519.524.736
14. Price stabilisation fund	324			
15. Government bonds purchased for resale	325			
II. Long-term liabilities	**330**			
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term deferred revenue	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Long-term intercompany payables	336			
7. Deferred revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings	339	V.18b		
10. Convertible bonds	340			

Items	Codes	Notes	30/09/2026	01/01/2026
11. Preferred shares	341			
12. Deferred income tax liabilities	342			
13. Provision for long-term liabilities	343			
14. Technology-science development fund	344			
D. OWNERS' EQUITY	**400**		**198.891.678.752**	**197.968.744.826**
I. Capital and reserves	**410**		**198.891.678.752**	**197.968.744.826**
1. Paid-in capital	411	V.20	101.399.970.000	101.399.970.000
- Common shares	411a		101.399.970.000	101.399.970.000
- Preferred shares	411b			
2. Share premium	412	V.20	(50.000.000)	(50.000.000)
3. Conversion options on convertible bonds	413			
4. Owner's other capital	414			
5. Treasury shares (repurchased own shares) (*)	415			
6. Differences upon asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development funds	418	V.20	36.164.873.565	36.088.794.660
9. Enterprise arrangement fund	419			
10. Undistributed earnings	420	V.20	61.376.835.187	60.529.980.166
- Beginning accumulated undistributed earnings	420a		59.777.822.356	60.529.980.166
- Current period undistributed earnings	420b		1.599.012.831	
11. Minority interests	429			
TOTAL RESOURCES (440=300+400)	**440**		**277.197.444.841**	**289.822.134.665**

Approved on October 30, 2026

In Charge of Accounting

Vu Thi Nga

Legal Representative of the Company



Mai Cong Toan

SADICO CAN THO JOINT STOCK COMPANY
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INCOME STATEMENT

(Accounting period from April 1, 2026 to September 30, 2026)

Unit : VND

Items	Codes	Notes	Q3		Year to date	
			2026	2025	2026	2025
1. Sales	01	VI.1	46.544.200.276	46.401.757.822	155.539.680.814	145.310.683.467
2. Sales deductions	02					4.350.000
3. Net sales	**10**		**46.544.200.276**	**46.401.757.822**	**155.539.680.814**	**145.306.333.467**
4. Cost of sales	11	VI.2	41.079.766.390	40.935.787.719	136.486.786.153	131.588.882.697
5. Gross Profit	**20**		**5.464.433.886**	**5.465.970.103**	**19.052.894.661**	**13.717.450.770**
6. Profit/loss from the sale and disposal of investment property	**21**					
7. Financial income	22	VI.3	(555.940.937)	366.519.087	1.470.408.507	3.351.483.646
8. Financial expenses	23	VI.4	1.194.278.277	967.941.329	3.662.692.188	2.652.150.010
In which: interest expenses	*24*		*1.194.278.277*	*967.941.329*	*3.662.692.188*	*2.652.150.010*
9. Selling expenses	25	VI.5	606.650.600	668.776.925	1.791.592.459	2.011.505.070
10. General and admin expenses	26	VI.6	3.168.239.860	3.692.639.061	13.744.213.156	11.384.339.837
11. Gain/(loss) from joint ventures (from 2015)	27					
12. Operating profit/(loss)	**30**		**(60.675.788)**	**503.131.875**	**1.324.805.365**	**1.020.939.499**
13. Other incomes	31	VI.7	275.067.298		275.307.600	
14. Other expenses	32	VI.8			1.100.134	
15. Net other income/(expenses)	**40**		**275.067.298**		**274.207.466**	
16. Net accounting profit/(loss) before tax	**50**		**214.391.510**	**503.131.875**	**1.599.012.831**	**1.020.939.499**
17. Corporate income tax expenses	51	VI.10				
18. Business income tax - current	52					
19. Net profit/(loss) after tax	**60**		**214.391.510**	**503.131.875**	**1.599.012.831**	**1.020.939.499**

Approved on October 30, 2026

In Charge of Accounting

Vu Thi Nga

Legal Representative of the Company

M.S.D.N: 1800155452 - C.T.
CÔNG TY CỔ PHẦN SADICO CẦN THƠ
Q. BÌNH THỦY - TP. CẦN THƠ

Mai Cong Toan

SADICO CAN THO JOINT STOCK COMPANY
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CASHFLOW STATEMENT

(Accounting period from April 1, 2026 to September 30, 2026)

(Indirect method)

Items	Codes	Notes	For the period ended 30 September 2026 VND	For the period ended 30 September 2025 VND
1	2	3	4	5
I. Cash flows from operating activities				
1. **Profit before tax**	**01**		1.599.012.831	1.020.939.499
2. **Adjustments for:**				
- Depreciation of fixed assets and investment properties	02		10.133.723.060	10.241.241.761
- Provisions	03		2.163.884.773	
- Exchange rate difference gains from revaluation of foreign currency items	04		(11.173.190)	
- Gains on investing activities	05		(2.013.470.476)	(2.984.374.891)
- Borrowing costs	06		1.194.278.277	2.652.150.010
- Other adjustments	07			116.698.899
3. **Operating profit before changes in working capit**	***08***		**13.066.255.275**	**11.046.655.278**
- Increase (decrease) in receivables	09		7.893.744.027	(6.630.530.941)
- Increase (decrease) in inventories	10		(7.114.943.716)	(10.452.056.429)
- Increase (decrease) in payables	11		(2.426.441.555)	7.149.601.209
- Increase (decrease) in deferred expenses	12		863.985.709	(837.034.484)
- Increase (decrease) in trading securities	13			
- Borrowing costs paid	14		(1.194.278.277)	(2.674.852.515)
- Corporate income tax paid	15			
- Other income from business activities	16		-	-
- Other payments on operating activitiesoperation	17		(2.238.880.483)	(2.629.987.436)
Net cash flows from operating activities	***20***		**8.849.440.980**	**(5.028.205.318)**
II. **Cash flows from investing activities**				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(648.158.210)	(56.160.000)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22			-
3. Expenditures on loans and purchase of debt instruments from other entities	23		-	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		-	-
5. Money spent on investment in other entities	25		-	-
6. Proceeds from capital investment in other entities	26		-	-
7. Proceeds from interests, dividends and distributed profits	27		2.013.470.473	3.604.333.795

Items	Codes	Notes	For the period ended 30 September 2026 VND	For the period ended 30 September 2025 VND
1	2	3	4	5
Net cash flows from investing activities	**30**		**1.365.312.263**	**3.548.173.795**
III. **Cash flows from financial activities**				
1. Proceeds from issuance of shares and capital contributions from shareholders	31			
2. Capital withdrawals, buying treasury shares	32			
3 Proceeds from borrowings	33		104.678.240.830	105.457.994.021
4 Repayment of principal	34		(114.716.901.930)	(105.690.209.855)
5. Lease finance payments	35			-
6 Dividends and profits paid to owners	36		-	-
Net cash flows from financial activities	**40**		**(10.038.661.100)**	**(232.215.834)**
Net cash flows during the period (50 = 20+30+40)	**50**		**176.092.143**	**(1.712.247.357)**
Cash and cash equivalents at the beginning of the period	**60**		**2.171.138.701**	**2.258.246.987**
Impact of foreign exchange rate changes	61			
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**		**2.347.230.844**	**545.999.630**

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NOTES TO FINANCIAL STATEMENTS

(Accounting period from April 1, 2026 to September 30, 2026)

Q3 2026

I. GENERAL INFORMATION

1. Form of capital ownership:

Sadico Can Tho Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Field of business:

The Company's business fields are industrial production.

3. Business lines :

The main business activities of the Company are: Production of packaging, woven fabrics from Plastic; Production of packaging from paper; Trading of construction materials; Import and export entrustment; Investment and real estate business; Printing; Trading, import and export of machinery, equipment and spare parts for printing, post-printing and other machinery, equipment and spare parts; Trading, import and export of packaging, plastic, paper, additives and chemicals for the plastic industry of all kinds.

4. Typical production and business cycle

The typical production and business cycle of the Company does not exceed 12 months.

5. Company structure

The Company only invests in Tay Do Cement Joint Stock Company, headquartered at Km 14, National Highway 91, Phuoc Thoi Ward, O Mon District, Can Tho City. The main business activity of this subsidiary is the production of cement, lime and gypsum. As of the end of the accounting period, the Company's capital contribution ratio in this subsidiary is 51.06%, the voting rights ratio and ownership ratio are equivalent to the capital contribution ratio.

6. Statement of comparability of information on financial statements

The corresponding figures of the previous period are comparable with the figures of the current period.

7. Employees

At the end of the accounting period, the company had 212 employees (the number at the beginning of the year was 224 employees).

II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

1. Fiscal year

The Group's fiscal year begins on January 1 and ends on December 31 each year.

2. Currency used in accounting

The currency used in accounting is VND as most transactions are performed in VND

III. ACCOUNTING STANDARDS AND CONVENTION APPLIED

1. Applied accounting standards

The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance and Circulars guiding the implementation of Accounting Standards and Accounting Regime of the Ministry of Finance in preparing and presenting Financial Statements

2. Statement on compliance with accounting standards and accounting standards

The Board of Directors ensures that it has complied with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance as well as the Circulars guiding the implementation of the Accounting Standards and the Accounting System of the Ministry of Finance in preparing and presenting the Financial Statements.

IV. ACCOUNTING STANDARDS AND CONVENTION APPLIED

1. Basis of preparation of consolidated financial statements

Financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Foreign currency transactions

Transactions in foreign currencies are translated at the exchange rate on the date of the transaction. The balance of foreign currency monetary items at the end of the accounting period is translated at the exchange rate on that date

Exchange rate differences arising during the period from foreign currency transactions are recorded in financial income or financial expenses. Exchange rate differences arising from revaluation of foreign currency monetary items at the end of the accounting period after offsetting the increase and decrease are recorded in financial income or financial expenses.

The exchange rate used to translate foreign currency transactions is the actual exchange rate at the time of the transaction. The actual exchange rate for foreign currency transactions is determined as follows

· For foreign currency purchase and sale contracts (spot foreign currency purchase and sale contracts, forward contracts, futures contracts, options contracts, swap contracts): the exchange rate signed in the foreign currency purchase and sale contract between the Group and the bank.

· For capital contributions or capital contributions: the foreign currency purchase rate of the bank where the Group opens an account to receive capital from investors on the date of capital contribution.

· For receivables: the foreign currency purchase rate of the commercial bank where the Group designates the customer to make payment at the time the transaction occurs.

· For payables: the foreign currency sale rate of the commercial bank where the Group plans to transact at the time the transaction occurs.

· For asset purchases or expenses paid immediately in foreign currency (not through payable accounts): foreign currency buying rate of the commercial bank where the Group makes the payment.

The exchange rate used to re-evaluate the balance of foreign currency items at the end of the accounting period is determined according to the following principles:

· For foreign currency deposits at banks: foreign currency buying rate of the bank where the Group opens a foreign currency account.

· For foreign currency items classified as other assets: foreign currency buying rate of Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch (the Group's regular transaction bank).

· For foreign currency items classified as liabilities: foreign currency selling rate of Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch (the Group's regular transaction bank).

3. Cash and cash equivalents

Only includes demand bank deposits.

4. Financial investments

a) Held-to-maturity investments

Investments are classified as held-to-maturity when the Company has the intention and ability to hold them until maturity. Held-to-maturity investments include only term deposits with the intention of earning periodic interest.

Held-to-maturity investments are initially recorded at cost, which includes the purchase price and costs related to the purchase of the investments. After initial recognition, these investments are recorded at their recoverable amount. Interest income from investments held to maturity after the acquisition date is recognized in the Income Statement on an accrual basis. Interest earned before holding is deducted from the cost at the acquisition date.

When there is strong evidence that a part or all of the investment may not be recovered and the amount of the loss can be determined reliably, the loss is recognized in financial expenses in the period and the investment value is directly deducted.

b) Investments in subsidiaries

A subsidiary is an enterprise controlled by the company. Control is achieved when the company has the ability to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

Initial recognition

Investments in subsidiaries are initially recorded at cost, including the purchase price or capital contribution plus any costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of acquisition.

Dividends and profits from periods before the investment is purchased are recorded as a reduction in the value of the investment itself. Dividends and profits from periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of shares increased, not the value of the shares received.

Provision for losses on investments in subsidiaries

Provision for losses on investments in subsidiaries is set up when the subsidiary makes a loss with the provision equal to the difference between the actual capital contribution of the parties in the subsidiary and the actual equity multiplied by the company's capital contribution ratio compared to the total actual capital contribution of the parties in the subsidiary. If the subsidiary is the subject of the preparation of the Consolidated Financial Statements, the basis for determining the provision for losses is the Consolidated Financial Statements.

Increases and decreases in the provision for losses on investments in subsidiaries that must be set up at the end of the accounting period are recorded in financial expenses.

c) Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments but the company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment. Dividends and profits of periods before the investment is purchased are accounted for as a reduction in the value of that investment. Dividends and profits of periods after the investment is purchased do not record the value of shares received. are recorded as revenue. Dividends received in shares are only tracked by the number of shares increased, not recording the value of shares received.

Provisions for losses on investments in equity instruments of other entities are set up as follows:

+ For investments in listed shares or for which the fair value of the investment is reliably determined, provisions are made based on the market price of the shares.

+ For investments whose fair value cannot be determined at the reporting date, the provision is made based on the loss of the investee with the provision equal to the difference between the actual capital contribution of the parties at other entities and the actual equity multiplied by the company's capital contribution ratio compared to the total actual capital contribution of the parties at other entities.

Increases and decreases in the amount of provision for investment losses in equity instruments of other entities that need to be made at the end of the accounting period are recorded in financial expenses.

5. Receivables

Receivables are presented at book value minus provisions for doubtful debts.

The classification of receivables as trade receivables, internal receivables and other receivables is carried out according to the following principles:

- Trade receivables reflect commercial receivables arising from purchase-sale transactions between the company and buyers who are independent entities of the company, including receivables for export sales entrusted to other entities.
- Other receivables reflect non-commercial receivables not related to purchase-sale transactions.

Provision for doubtful debts is established for each doubtful debt based on the age of the debt or the expected level of loss that may occur, specifically as follows:

- For overdue receivables

+ 30% of the value for receivables overdue from 06 months to less than 01 year.

+ 50% of the value for receivables overdue from 01 year to less than 02 years.

+ 70% of the value for receivables overdue from 02 years to less than 03 years.

+ 100% of the value for receivables overdue for more than 03 years.

- For receivables that are not overdue but are unlikely to be recovered: based on the expected loss level to establish a provision.

Increases or decreases in the balance of the provision for doubtful debts that need to be re-established at the end of the accounting period are recorded in business management expenses.

6. Inventory:

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

· Raw materials, goods: includes the cost of purchase and other directly related costs incurred in bringing the inventories to their present location and condition.

· Finished goods: includes the cost of raw materials, direct labor and directly related general production costs allocated based on the normal level of activity.

· Work in progress: includes only the cost of main raw materials.

The price of goods sold is calculated by the weighted average method, accounted for by the regular declaration method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to consume them.

Provision for inventory devaluation is established for each inventory item whose original cost is greater than its net realizable value. Increases or decreases in the balance of provision for inventory devaluation that must be established at the end of the accounting period are recorded in cost of goods sold.

7. Prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the business performance of many accounting periods. The company's prepaid expenses mainly include the following expenses:

Land rent and compulsory prepaid fire insurance costs:

Land rent is the amount of money the Company rents the land of the People's Commitee that is being used. Fire insurance costs are mandatory expenses for the Company's production activities. These prepaid expenses are allocated by the straight-line method corresponding to the usage period of 12 months.

Tools and equipment

Tools and equipment that have been put into use are allocated by the straight-line method corresponding to the usage period of no more than 36 months.

Fixed asset repair costs:

One-time fixed asset repair costs with large value are allocated to expenses by the straight-line method over 36 months.

8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Group to acquire the fixed assets up to the date the asset is ready for use. Expenditures incurred after initial recognition are recognized as an increase in the cost of fixed assets only if it is certain that these costs will result in an increase in future economic benefits from the use of the asset. Expenditures that do not satisfy the above conditions are recognized as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is recognised as income or expense in the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation years for various types of tangible fixed assets are as follows:

a) Tangible fixed assets:

+ Building and structures: 06 - 30 years
+ Machinery and equipment: 03 - 15 years
+ Motor vehicles: 04 - 10 years
+ Office equipment: 07 - 08 years

b) Intangible fixed assets:

Computer software: costs related to computer software programs that are not part of the related hardware are capitalized. The original cost of computer software is all costs that the Company has spent up to the time the software is put into use. Computer software is amortized on a straight-line basis over 02 years.

9. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount to be paid.

The classification of payables as trade payables, accrued expenses and other payables is made according to the following principles:

. Trade payables reflect commercial payables arising from the purchase of goods, services, assets and the seller is an independent entity from the Group.

· Accrued expenses reflect payables for goods and services received from the seller or provided to the buyer but not yet paid due to lack of invoices or insufficient accounting records and documents, and payables to employees for vacation wages, production and business expenses that must be accrued in advance.

· Other payables reflect non-commercial payables, not related to the purchase, sale, or provision of goods and services.

Liabilities and payables are classified as short-term and long-term on the Consolidated Balance Sheet based on the remaining term at the end of the accounting period.

10. Owners' equity

Owners' capital contribution

Owner's capital contribution is recorded according to the actual capital contributed by the Company's shareholders.

Share premium

Share premium is recorded according to the difference between the issue price and the par value of shares when first issued or issued additionally, the difference between the reissue price and the book value of treasury shares and the capital component of convertible bonds at maturity. Direct costs related to the additional issuance of shares and the reissuance of treasury shares are recorded as a decrease in share premium.

11. Profit distribution

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

The distribution of profits to shareholders takes into account non-monetary items in undistributed profit after tax that may affect cash flow and the ability to pay dividends such as interest from revaluation of assets contributed as capital, interest from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

12. Revenue and income recognition:

Revenue from the sale of goods and finished products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are met:

- The Company has transferred the majority of risks and rewards of ownership of the goods and products to the buyer.
- The Company no longer retains the right to manage the goods and products as the owner of the goods and products or the right to control the goods and products.
- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased products and goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the products and goods (except in cases where the customer has the right to return the goods in exchange for other goods and services).

- The Company has or will receive economic benefits from the sale transaction.
- The costs related to the sale transaction can be determined.

Interest

Interest is recognized on the basis of time and the actual interest rate for each period.

Dividends

Dividends and distributed profits are recognized when the Group has received the right to receive dividends or profits from capital contributions. Dividends received in the form of shares are only tracked by the number of shares increased, not the value of the shares received.

13 Revenue deductions

Revenue deductions only include sales discounts arising in the same period of product consumption that are adjusted to reduce revenue in the period of occurrence

In case the product has been consumed in previous periods and sales discounts arise in this period, the revenue is recorded as a reduction according to the following principles.

- If the sales discounts arise before the issuance of the Interim Financial Statements: record a reduction in revenue on the Interim Financial Statements of this period.
- If the sales discounts arise after the issuance of the Interim Financial Statements: record a reduction in revenue on the Interim Financial Statements of the following period.

14. Borrowing costs

Borrowing costs include interest and other costs incurred in connection with borrowings.

Borrowing costs are recognized as expenses when incurred. In cases where borrowing costs are directly related to the investment in construction or production of an unfinished asset that requires a sufficient period (over 12 months) to be put to use for the intended purpose or sale, these borrowing costs are included in the value of that asset. For loans specifically for the construction of fixed assets, investment real estate, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded as a reduction in the original cost of the related asset.

For general borrowings used for the purpose of investing in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulative costs incurred for the investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding loans in the year/period, except for separate loans serving the purpose of forming a specific asset.

15. Expenses

Expenses are amounts that reduce economic benefits and are recognized at the time the transaction occurs or when it is relatively certain that it will arise in the future, regardless of whether money has been spent or not.

Expenses and the revenues they generate must be recorded simultaneously according to the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recorded based on the nature and provisions of accounting standards to ensure that transactions are reflected honestly and reasonably.

16. Corporate income tax

Corporate income tax expense comprises current income tax and deferred income tax.

Current income tax

Current income tax is the tax that is calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

17. Related parties

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

In considering a related party relationship, attention is paid more to the substance of the relationship than to the legal form.

18 Segment reporting

A business segment is a distinguishable component that is engaged in providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of segments operating in other economic environments.

Segment information is prepared and presented in accordance with the accounting policies adopted for the preparation and presentation of the Group's consolidated financial statements.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM BALANCE SHEET

1. Cash and cash equivalents	30/09/2026	01/01/2026
- Bank deposits with terms of less than 3 months	-	-
- Non-term bank deposits	2.347.230.844	2.171.138.701
Total	**2.347.230.844**	**2.171.138.701**

2. Short term investments

The Company's financial investments include held-to-maturity investments and equity investments in other entities

2a. Held-to-maturity investments

Short term	30/09/2026	01/01/2026
- Bank deposits with terms	31.000.000.000	31.000.000.000
'- Accrued interest income from fixed-term deposit contracts	12.328.767	1.103.323.288
Total	**31.012.328.767**	**32.103.323.288**

The 12-month term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Can Tho Branch and Joint Stock Commercial Bank for Investment and Development of Vietnam - Can Tho Branch was used as collateral for the short-term loan at this Bank.

	30/09/2026		01/01/2026	
2b. Investments in other entities	**Cost**	**Provision**	**Cost**	**Provision**
- Subsidiaries	**53.251.820.004**		**53.251.820.004**	
Tay Do Concrete JSC	53.251.820.004		53.251.820.004	
- Other entities	**4.233.515.158**		**4.233.515.158**	
Ha Tien Cement JSC	2.682.621.200		2.682.621.200	
Ha Tien - Kien Giang Cement JSC	1.550.893.958		1.550.893.958	
Total	**57.485.335.162**		**57.485.335.162**	

	30/09/2026		01/01/2026	
Capital contribution value (par value 10,000 VND/share)	***No. of shares***	***% capital***	***No. of shares***	***% capital***
Tay Do Concrete JSC	3.880.350	51,06%	3.880.350	51,06%
Ha Tien Cement JSC	609.339	7,75%	393.122	7,75%
Ha Tien - Kien Giang Cement JSC	140.000	3,05%	140.000	3,05%

3. Short-term receivables	30/09/2026	01/01/2026
Related parties		
Tay Do Concrete JSC	0	16.398.291.672
Other parties		
- Cong Thanh Cement JSC	5.400.000.000	6.400.000.000
- Thang Long Cement JSC	21.357.324	2.061.774.000
- C.P. Packaging Industry Co., Ltd. (Vietnam)	799.843.680	4.477.200.048
- Saigon Investment Production and Import Export JSC	4.269.296.450	4.387.220.450
- Tan Duc Industrial JSC	4.499.999.920	4.499.999.920
- Phan Thanh Construction Trading and Materials Co., Ltd.	176.000.000	176.000.000
- Other	8.580.884.616	16.055.673.761
Total	**23.747.381.990**	**54.456.159.851**

4. Short-term prepayment to suppliers	30/09/2026	01/01/2026
- TAY DO CONCRETE JOINT STOCK COMPANY	-	5.131.330.000
- WINDMOLLER AND HOLSCHER MACHINERY K.S.	-	155.448.212
- NHAN VANG JOINT STOCK COMPANY	-	-
'- Guangxi Xinruida Machinery Equipment Co., Ltd.	84.705.633	
- STAVIAN CHEMICAL JOINT STOCK COMPANY	-	2.548.800.000
- Other	257.504.104	484.470.914
Total	**342.209.737**	**8.320.049.126**

5. Other short-term receivables	30/09/2026		01/01/2026	
	Cost	**Provision**	**Cost**	**Provision**
Other customers				
- Advances	2.741.176.897	-	2.677.427.504	-
- Other receivables (Nguyen Hoang Yen)	159.900.000	(159.900.000)	159.900.000	(159.900.000)
- remuneration to the Board of Directors and the Board of S	600.000.000	-	600.000.000	-
- Interest accrued on term deposits		-	61.378.083	-
- Other short-term receivables	0	-	2.309.761.153	-
Total	**3.501.076.897**	**(159.900.000)**	**5.808.466.740**	**(159.900.000)**

6. Doubtful debts	30/09/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
- Nguyen Hoang Yen	159.900.000	-	159.900.000	-
- Phan Thanh Construction Trading and Materials Co.,	176.000.000	-	176.000.000	-
- Tan Duc Industrial JSC	4.499.999.920	-	4.499.999.920	-
- CTY CP ĐT SX XNK SÀI GÒN	4.269.296.450	2.144.098.225	4.375.996.450	4.375.996.450
- Thang Long Cement JSC	21.357.324	0	2.061.774.000	1.212.649.344
- Cong Thanh Cement JSC	5.400.000.000	0	6.400.000.000	2.175.659.460
- TOM LNG Electrical and Mechanical Concrete Production Joint Stock Company	249.400	0	2.609.249.400	2.109.124.700
- 720 JSC	378.099.600	20.000.000	378.099.600	210.669.720
Total	**14.904.902.694**	**2.164.098.225**	**20.661.019.370**	**10.084.099.674**

Fluctuations in the provision for doubtful debts	30/09/2026	01/01/2026
Beginning period :	**10.576.919.696**	**9.870.126.496**
Additional provision made	3.491.527.405	706.793.200
eversal of provision	(1.327.642.632)	-
Ending period:	**12.740.804.469**	**10.576.919.696**

7. Inventory	30/09/2026		01/01/2026	
	Revaluation	Cost	Revaluation	Cost
Raw materials		24.484.503.498		17.686.801.309
Tools and supplies		8.228.917.385		8.452.582.144
Work in progress		4.294.348.235		4.226.873.294
Finished goods		21.871.224.631		21.397.793.286
Merchandise				-
Total		**58.878.993.749**		**51.764.050.033**
- Value of inventory used as collateral to secure payable debts at the end of the year				39.084.594.595

8. Waiting cost allocation	30/09/2026	01/01/2026
8a. Short-term waiting cost allocation		
Land rent	-	
Insurance	258.643.955	86.824.465
Repair	676.822.344	230.251.748
Tools and supplies	2.512.948	
Other	135.440.162	692.968.777
Total	**1.073.419.409**	**1.010.044.990**
8b. Long-term waiting cost allocation		
Repair	993.105.739	1.073.391.275
Spare parts and replacements	1.017.593.117	666.810.543
Tools and Instruments	30.190.395	147.647.500
Other Expenses	79.243.948	1.159.644.009
Total	**2.120.133.199**	**3.047.493.327**

9. Tangible fixed assets:

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others
Cost					
As at 01/01/2026	**32.424.707.650**	**193.189.025.452**	**11.504.399.526**	**354.877.677**	**237.473.010.305**
Purchases		1.042.049.630			**1.042.049.630**
Disposals					-
Other reductions	-	-	-	-	-
30/09/2026	**32.424.707.650**	**194.231.075.082**	**11.504.399.526**	**354.877.677**	**238.515.059.935**
*** Accumulated deprecition**					
As at 01/01/2026	**27.852.484.558**	**123.372.490.304**	**3.932.274.901**	**221.344.995**	**155.378.594.758**
Charge for the period	481.754.376	8.892.883.871	717.359.175	41.725.638	10.133.723.060
Disposals	-	-	-	-	-
Other reduction	-	-	-	-	-
30/09/2026	**28.334.238.934**	**132.265.374.175**	**4.649.634.076**	**263.070.633**	**165.512.317.818**
Net book value					

As at 01/01/2026	**4.572.223.092**	**69.816.535.148**	**7.572.124.625**	**133.532.682**	**82.094.415.547**
As at 30/09/2026	**4.090.468.716**	**61.965.700.907**	**6.854.765.450**	**91.807.044**	**73.002.742.117**

- Remaining value at the end of the period of tangible fixed assets used as mortgages and pledges to secure loans: 61.559.549.222 VND
- Original value of fixed assets at the end of the year that have been fully depreciated but are still in use: 65.024.953.173 VND

10. Intangible fixed assets:

Intangible fixed assets are computer software that has been fully depreciated but is still in use.

11. Construction in progress	**30/09/2026**	**01/01/2026**
- Fixed Asset Purchases	-	-
- Construction in Progress	145.327.895	65.537.109
- Renovation, repair and upgrading of fixed assets	1.912.646.302	1.834.278.878
Net value	**2.057.974.197**	**1.899.815.987**

12. Long-term equipment, supplies, spare parts	**30/09/2026**	**01/01/2026**
Value of equipment, supplies, spare parts	508.383.491	568.979.445
Net value	**508.383.491**	**568.979.445**

13. Short-term payables:	**30/09/2026**	**01/01/2026**
- Tay Do Cement Transport Joint Stock Company	161.973.800	56.382.000
- Duc Quan Production Trading Service Joint Stock Company	385.862.400	662.385.600
- HYOSUNG VINA CHEMICALS CO., LTD.	-	-
- ARIRANG CHEMICAL CO., LTD	268.332.480	850.953.600
- Nghe An European Plastic Company Limited	3.821.476.860	3.881.703.600
- C.P. Packaging Industry Co., Ltd. (Vietnam)	0	23.551.398
- VINH HOA TECH CO., LTD	146.295.200	102.157.200
- Payable to other suppliers	2.263.239.464	1.397.317.216
Total	**7.047.180.204**	**6.974.450.614**

13b. Short-term advance payment by buyer	**Số cuối kỳ**	**Số đầu năm**
Prepayments from related parties		
- TAY DO CEMENT JOINT STOCK COMPANY	-	-
Prepayments from other customers	-	-
- SHINWOO TRADING CO.,LTD	0	537.128.480
- Dae Bo Jong Hap Sang Sa	200.000.000	200.000.000
- Advances to Other Customers	916.816.417	-
Cộng	**1.116.816.417**	**737.128.480**

14. Taxes and other payables to the State budget	**01/01/2026**	**Payable in the period**	**Paid in the period**	**30/09/2026**
Value-added tax on domestic sales	(671.036.462)	2.716.959.756	1.928.674.797	(117.248.497)
Value-added tax on imported goods	-	19.813.182	19.813.182	-
Export & import tax	-	14.945.682	14.945.682	-
Corporate income tax	-	-	-	-
Personal income tax	43.832.446	314.208.642	285.852.392	72.188.696
Real estate, land rental tax	(102.068.990)	1.419.064.767	607.463.394	709.532.383
Other	-	0	-	-
Total	**(729.273.006)**	**4.484.992.029**	**2.856.749.447**	**664.472.582**

- At the end of the reporting period, the Company is also entitled to deduct
VAT on imported goods **3.259.752.977 VND**

15. Payables to employees	**30/09/2026**	**01/01/2026**
Salary and bonuses	2.748.341.193	4.377.982.187
Total	**2.748.341.193**	**4.377.982.187**

16. Accrued expenses	**30/09/2026**	**01/01/2026**
Interest expense	74.370.984	121.176.485
Accrued Transportation Expense	83.947.500	242.942.500
Accrued Land Rental Expense	290.671.196	
Accrued electricity expenses	382.356.916	479.583.926
Other expenses	48.839.728	2.456.010.282

Total	**880.186.324**	**3.299.713.193**

16a. Short-term Deferred Revenue	**30/09/2026**	**01/01/2026**
Other Short-term Unearned Revenue	-	590.000.000
Total	**-**	**590.000.000**

17, Dividends and Profit Payable	**30/09/2026**	**01/01/2026**
Dividends and Profit Payable	18.896.000	42.274.000
Total	**18.896.000**	**42.274.000**

17b. Other short-term payables	**30/09/2026**	**01/01/2026**
Insurance (life, medical, unemployment), and trade union fees	638.204.196	67.486.324
Other	136.850.946	251.770.670
Total	**775.055.142**	**319.256.994**

18. Loans and financial lease	**30/09/2026**	**Increase in the period**	**Paid in the period**	**Carry-over from long term loans**	**01/01/2026**
18a. Short-term loans	**57.910.566.089**	**104.678.240.830**	**114.716.901.930**	**-**	**67.949.227.189**
Short-term bank loans	57.910.566.089	104.678.240.830	114.716.901.930	-	67.949.227.189
Long-term loans due	-	-	-	-	-
18b. Long-term loans	0	0	-	-	-
Total	**57.910.566.089**	**104.678.240.830**	**114.716.901.930**	**-**	**67.949.227.189**

19. Bonus and welfare fund	**30/09/2026**	**01/01/2026**
Welfare fund	6.390.689.719	6.883.210.814
Executive Board bonus fund	636.313.922	636.313.922
Total	**7.027.003.641**	**-** **7.519.524.736**

20. Shareholders' equity

20a. Shareholders' equity

Items	**Shareholders' equity**				
	Owner's contributed capital	**Share premium**	**Retained earnings**	**Development and investment fund**	**Total**
01/01/2025	**101.399.970.000**	**(50.000.000)**	**70.210.500.788**	**36.024.541.974**	**207.585.012.762**
Transferred to D&I find	-	-	-		
Net profit for the year	-	-	1.267.981.750	-	1.267.981.750
Dividend paid	-	-	(11.757.007.744)	-	(11.757.007.744)
Transferred to funds	-	-	808.505.372	64.252.686	872.758.058
31/12/2025	**101.399.970.000**	**(50.000.000)**	**60.529.980.166**	**36.088.794.660**	**197.968.744.826**
01/01/2026	**101.399.970.000**	**(50.000.000)**	**60.529.980.166**	**36.088.794.660**	**197.968.744.826**
+ Accumulated capital increase from the beginning of the year until the end of this period					**0**
+ Accumulated profit from the beginning of	-	-	1.599.012.831	-	**1.599.012.831**
+ Accumulated investment fund provision from the beginning of the year to the end of the year				*76.078.905*	**76.078.905**
- Other reductions					**0**
- Dividends during the year					**0**
- Fund allocation, bonus and remuneration accumulated from the beginning of the year to the end of the year			(752.157.810)		**(752.157.810)**
** Funds set aside this year*			*0*		**0**
** Bonus for Chairman of Board of Directors, remuneration of Board of Directors and Supervisory Board this year*			*0*		**0**
** Dividends*			*0*		**0**
30/09/2026	**101.399.970.000**	**(50.000.000)**	**61.376.835.187**	**36.164.873.565**	**198.891.678.752**

20b. Capital transactions with owners and distribution of dividends, profit distribution	30/09/2026	01/01/2026
- Paid in capital		
+ 01/01/2026	101.399.970.000	101.399.970.000
+ 30/06/2026	101.399.970.000	101.399.970.000

20c. No. of shares	30/09/2026	01/01/2026
No. of shares registerd for issuance	**6.799.997**	**6.799.997**
No. of shares issued	**6.799.997**	**6.799.997**
- Common shares	6.799.997	6.799.997
- Preferred shares	-	-
No. of shares outstanding	**6.799.997**	**6.799.997**
- Common shares	6.799.997	6.799.997
- Preferred shares	-	-

Par value of outstanding shares: 10.000 VND.

20d. Funds:	30/09/2026	01/01/2026
- Development and investment fund	36.164.873.565	36.088.794.660

21. Off balance sheet items

21a. Asset lease:	30/09/2026	01/01/2026
Total future minimum lease payments under non-cancelable operating leases over terms		
- Less than 1 year	0	716.118.950
- From 1 to 5 years	0	0
- More than 5 years	-	-
Total	**0**	**716.118.950**

*** The above operating lease payments include:**

- Total rental amount of 19,700 m2 of land at plot No. 06, map sheet No. 37; Bui Huu Nghia Ward, Binh Thuy District, Can Tho City with a land rental price of VND 24,244/m2/year. Land rental contract No. 23/HDTD-2013 dated January 28, 2013, term of 18 years from July 31, 2008 to July 31, 2026

- Total rental amount of 1,222.8 m2 of land at plot No. 97, map sheet No. 50; Bui Huu Nghia Ward, Binh Thuy District, Can Tho City with a land rental price of VND 96,705/m2/year. Land lease contract No. 23/HDTD-2013 dated January 28, 2013, term of 18 years from July 31, 2008 to July 31, 2026

- Total rental amount of 2,948.2 m2 of land at plots No. 19 and 51, map sheets No. 36 and 37; Bui Huu Nghia Ward, Binh Thuy District, Can Tho City with land rental price of 32,256 VND/m2/year. Land lease contract No. 24/HDTD-2013 dated January 28, 2013, term of 25 years from July 31, 2008 to November 26, 2026

- Total rental amount of 7,752.1 m2 of land at plots No. 17, map sheet No. 37; Bui Huu Nghia Ward, Binh Thuy District, Can Tho City with land rental price of 20,184 VND/m2/year. Land lease contract No. 27/HDTD-2013 dated January 28, 2013, term of 25 years from August 16, 2001 to August 16, 2026

21b. Foreign currency:	30/09/2026	01/01/2026
- USD	59.136,23	44.205,59

21c. Bad debt resolved:	30/09/2026	01/01/2026
- Tran Quang Thai Production Trading Import Export Company Limited	80.640.710	80.640.710
- Other	840.899.991	840.899.991
Total	**921.540.701**	**921.540.701**

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue

1a. Total revenue	3rd Quarter 2026	3rd Quarter 2025
Merchandise goods	-	225.000.000
Finished goods	46.486.927.549	46.118.051.762
Other	57.272.727	58.706.060
Total	**46.544.200.276**	**46.401.757.822**

1b. Revenue from related parties	3rd Quarter 2026	3rd Quarter 2025
Tay Do Cement JSC	11.794.493.150	9.284.117.400

2. Revenue reduction	3rd Quarter 2026	3rd Quarter 2025
Discounts on sales	-	-
Total	**-**	**-**

3. Cost of sales	3rd Quarter 2026	3rd Quarter 2025
Merchandise goods	-	225.000.000
Finished goods	41.079.766.390	40.710.599.992
Other	0	187.727
Total	**41.079.766.390**	**40.935.787.719**

4. Financial income	3rd Quarter 2026	3rd Quarter 2025
Interest on deposits	826.186	786.992
Interest on deposits with terms longer than 3 months	-556.767.123	365.732.095
Other financial income	-	-
Total	**-555.940.937**	**366.519.087**

5. Financial expense	3rd Quarter 2026	3rd Quarter 2025
Interest expenses	1.194.244.185	967.941.329
Foreign exchange losses from revaluation of foreign currency monetary items	34.092	-
Total	**1.194.278.277**	**967.941.329**

6. Selling expenses	3rd Quarter 2026	3rd Quarter 2025
Raw material and packaging	-	0
Outsourcing	579.717.988	654.906.759
Other	26.932.612	13.870.166
Total	**606.650.600**	**668.776.925**

7. Administration expense	3rd Quarter 2026	3rd Quarter 2025
Labour	2.315.670.417	2.633.369.219
Administrative materials expenses	88.441.010	
Taxes, fees and charges	1.055.279.434	102.068.991
Outsourcing	253.441.850	360.446.925
Provision for bad debts	-1.000.000.000	
Depreciation of fixed assets	244.454.475	403.867.625
Other	210.952.674	192.886.301
Total	**3.168.239.860**	**3.692.639.061**

8. Other income	3rd Quarter 2026	3rd Quarter 2025
Income from liquidation and sale of fixed assets	-	-
Other	275.067.298	-
Total	**275.067.298**	**-**

9. Other expenses	3rd Quarter 2026	3rd Quarter 2025
Other	-	-
Total	**-**	**-**

10. Cost of goods manufactured by factors	3rd Quarter 2026	3rd Quarter 2025
Raw material and packaging	35.255.122.437	33.329.153.516
Labour	8.035.295.706	9.522.748.373
Depreciation of fixed assets	3.354.146.634	4.269.363.691
Outsourcing	5.868.770.025	5.254.264.943
Other	-756.890.949	239.468.582
Total	**51.756.443.853**	**52.614.999.105**

11. Corporate tax	3rd Quarter 2026	3rd Quarter 2025
Profit before tax	1.599.012.831	396.061.612
Tax-free income	1.096.810.200	-
Corporate income tax expense calculated on current year taxable income	-	-
Total corporate tax	**-**	**-**

VII. OTHER INFORMATION

1. Transactions and balances with related parties

Related parties to the Company include: key management members, individuals related to key management members and other related parties.

1a. Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Directors and members of the Board of Management of the Company.
Individuals related to key management members are close family members of key management members.

Transactions with key management members and individuals related to key management members
The Company does not have any sales and service transactions or other transactions with key management members and individuals related to

Debts with key management members and individuals related to key management members
The Company does not have any debt with key management members and individuals related to key management members.

Income of key management members and supervisory board members of SADICO Can Tho JSC

	3rd Quarter 2026	3rd Quarter 2025
Salary	875.476.785	751.566.667
Bonus	154.300.000	151.500.000
	1.029.776.785	**903.066.667**

1b. Transactions and balances with related parties

The parties related to the Group include:
Tay Do Cement JSC : subsidiary (From 01/06/2018).

Related Party Transactions
Purchase of goods

Related Parties	Nature of transactions	3rd Quarter 2026	3rd Quarter 2025
Tay Do Cement Transport JSC	Purchase of goods	-	-
Tay Do Cement Transport JSC	Purchase of services	17.869.815	59.259.259
Tay Do Concrete JSC	Purchase of goods and services	-	-
Total		**17.869.815**	**59.259.259**

Related Parties	Nature of transactions	3rd Quarter 2026	3rd Quarter 2025
Tay Do Cement JSC	Sales of finished goods and merchandise	11.794.493.150	9.284.117.400
Ha Tien Cement JSC	Sales of finished goods and merchandise	2.040.929.930	2.447.601.000
Total		**13.835.423.080**	**11.731.718.400**

Revenue deductions	Nature of transactions	3rd Quarter 2026	3rd Quarter 2025
Tay Do Cement JSC	Sales of finished goods and merchandise	-	-
Ha Tien Cement JSC	Sales of finished goods and merchandise	-	-
Total		**0**	**0**

Dividends received from related parties	3rd Quarter 2026	3rd Quarter 2025
Ha Tien Cement JSC	-	-
Ha Tien Kien Giang Cement JSC	-	-
Total	**-**	**0**

Major balances with related parties
Purchase of goods

Short-term trade receivables	3rd Quarter 2026	3rd Quarter 2025
Tay Do Cement JSC	0	16.398.291.672
Ha Tien Cement JSC	725.760.000	-
Total	**725.760.000**	**16.398.291.672**

Short-term prepayments to suppliers	3rd Quarter 2026	3rd Quarter 2025
Tay Do Concrete JSC	-	5.131.330.000
Total	**-**	**5.131.330.000**

Other short-term receivables	3rd Quarter 2026	3rd Quarter 2025

Tay Do Cement Transport JSC	-	4.176.446
Total	**-**	**4.176.446**

Long-term trade receivables	**3rd Quarter 2026**	**3rd Quarter 2025**
Tay Do Cement JSC	34.163.791.254	0
Total	**34.163.791.254**	**0**

Short-term trade payables	**3rd Quarter 2026**	**3rd Quarter 2025**
Tay Do Cement Transport JSC	161.973.800	56.382.000
Tay Do Concrete JSC	58.567.000	-
	220.540.800	**56.382.000**

Receivables from other related parties are unsecured and will be settled in cash. No allowance for doubtful debts has been made for receivables from related parties.

2. Segment information

The company operates only in one business area, which is packaging production, and all of the company's operations take place only within Vietnam

3. Events occurring after the balance sheet date

Subsequent Events There have been no material events occurring after the reporting date that require adjustment to or disclosure in the Financial Statements reporting date

Approved on October 30, 2026

In Charge of Accounting	**Legal Representative of the Company**
Vu Thi Nga	**Mai Cong Toan**