

CÔNG TY CỔ PHẦN
HƯNG THỊNH INCONS
HUNG THINH INCONS
JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số/No: 10/TB-HTN

Thành phố Hồ Chí Minh, ngày 30 tháng 10 năm 2026

Ho Chi Minh City, October 30, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ PERIODIC INFORMATION DISCLOSURE

Kính trình: - ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC
- SỞ GIAO DỊCH CHỨNG KHOÁN TP.HCM
To: - STATE SECURITIES COMMISSION
- HO CHI MINH CITY STOCK EXCHANGE

1. Tên tổ chức: CÔNG TY CỔ PHẦN HƯNG THỊNH INCONS

1. Name of organization: HUNG THINH INCONS JOINT STOCK COMPANY

- Mã chứng khoán : HTN
- Stock code : HTN
- Địa chỉ : 53 Trần Quốc Thảo, Phường Xuân Hòa, TP.Hồ Chí Minh
- Address : 53 Tran Quoc Thao Street, Xuan Hoa Ward, Ho Chi Minh City
- Điện thoại : (028) 7307 5888 - Fax: (028) 3824 9545
- Telephone : (028) 7307 5888 - Fax: (028) 3824 9545
- Email : info@hungthinhincons.com.vn

2. Nội dung thông tin công bố/

2. Contents of disclosure:

- Báo cáo tài chính riêng và hợp nhất Quý 03/2026;
- *Separate and Consolidated Financial Statements for the third Quarter of 2026;*
- Giải trình về chênh lệch lợi nhuận sau thuế của BCTC riêng Quý 03/2026 so với Quý 03/2025.
- *Explanation of the variance in net profit after tax in the Separate Financial Statements for the third quarter of 2026 compared to the third quarter of 2025.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 tại đường dẫn: <https://hungthinhincons.com.vn/investor-relation/Bao-cao-tai-chinh>

3. This information was published on the company's website on October 30, 2026, as in the link: <https://hungthinhincons.com.vn/en/investor-relation/Financial-Statements>



Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm:

Attached documents:

- Như mục 2
- As item 2.

Người đại diện theo pháp luật

Legal representative

TỔNG GIÁM ĐỐC

CHIEF EXECUTIVE OFFICER



TRUONG VAN VIET



HUNG THINH INCONS JOINT STOCK COMPANY
53 Tran Quoc Thao, Xuan Hoa Ward, HCMC
Tax Code: 0305371707

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HUNG THINH
INCONS

SEPARATE FINANCIAL
STATEMENTS
3rd QUARTER 2026

1. Separate Statement Of Financial Position
2. Separate income statement
3. Separate cash flow statement
4. Note to the separate financial statement

2026



Separate Financial Statements

HUNG THINH INCONS JSC

For the period ended 30 September 2026

30/9/2026
CÔNG TY
HUNG THINH
INCONS JSC
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SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND (Restated)
100	A. CURRENT ASSETS		4,656,917,233,043	6,214,164,041,697
110	I. Cash and cash equivalents	3	123,883,692,109	67,227,126,380
111	1. Cash		123,883,692,109	67,227,126,380
120	II. Short-term financial investments		378,878,652,054	18,857,487,429
123	1. Short-term held to maturity investments	4	378,878,652,054	18,857,487,429
130	III. Short-term receivables		3,518,090,138,183	5,488,233,783,002
131	1. Short-term trade receivables	5	2,087,011,339,621	2,533,367,390,755
132	2. Short-term advances to suppliers	6	633,190,051,127	2,238,115,907,108
135	3. Other short-term receivables	7	824,918,919,753	743,782,829,957
136	4. Provisions for short-term bad debts	8	(27,030,172,318)	(27,032,344,818)
140	IV. Inventories	9	540,622,973,478	522,689,075,748
141	1. Inventories		540,622,973,478	522,689,075,748
160	V. Other current assets		95,441,777,219	117,156,569,138
161	1. Short-term prepaid expenses	11	260,617,500	13,343,750
162	2. VAT deductibles		95,171,603,967	107,482,935,517
163	3. Tax and other receivables from the State	16	9,555,752	9,555,752
165	4. Other current assets	12	-	9,650,734,119
200	B. NON-CURRENT ASSETS		445,569,718,985	459,078,017,767
210	I. Long-term receivables		10,000,000	10,000,000
215	1. Other long-term receivables		10,000,000	10,000,000
220	II. Fixed assets	10	10,248,887,985	24,048,351,367
221	1. Tangible fixed assets		9,888,192,428	23,530,217,811
222	- Historical cost		101,154,446,002	117,145,393,456
223	- Accumulated depreciation		(91,266,253,574)	(93,615,175,645)
227	2. Intangible fixed assets		360,695,557	518,133,556
228	- Historical cost		1,289,119,800	1,289,119,800
229	- Accumulated amortization		(928,424,243)	(770,986,244)
260	III. Long-term financial investments	4	434,718,604,900	434,718,604,900
261	1. Investments in subsidiaries		371,421,661,000	371,421,661,000
263	2. Equity investments in other entities		63,296,943,900	63,296,943,900
270	IV. Other non-current assets		592,226,100	301,061,500
271	1. Long-term prepaid expenses	11	592,226,100	301,061,500
280	TOTAL ASSETS		5,102,486,952,028	6,673,242,059,464

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

Code	RESOURCES	Note	30/09/2026 VND	01/01/2026 VND (Restated)
300	C LIABILITIES		3,655,507,308,052	5,304,936,723,448
310	I Current liabilities		3,480,941,842,258	4,308,144,516,195
311	1. Short-term trade payables	13	1,014,162,185,104	1,257,198,976,640
312	2. Short-term advances from customers	14	1,530,522,891,499	1,334,801,619,985
313	3. Dividends and profits payable	15	94,317,600	106,939,693,200
314	4. Tax payables and statutory obligations	16	22,200,054,287	7,125,927,917
315	5. Payables to employees		3,330,422,915	7,484,330,979
316	6. Short-term accrued expenses	17	73,644,063,983	134,147,091,866
320	7. Other short-term payables	18	4,441,812,776	8,135,405,806
321	8. Short-term loans and liabilities	20	769,362,497,040	1,408,465,588,744
322	9. Short-term provision	19	18,199,342,325	-
323	10. Bonus and welfare funds		44,984,254,729	43,845,881,058
330	II Long-term liabilities		174,565,465,794	996,792,207,253
338	1. Other long-term payables	18	63,296,943,900	63,296,943,900
339	2. Long-term loans and liabilities	20	1,719,272,553	908,712,638,226
343	3. Provision for long-term payables	19	109,549,249,341	24,782,625,127
400	D OWNER'S EQUITY	21	1,446,979,643,976	1,368,305,336,016
410	I. Owner's equity		1,446,979,643,976	1,368,305,336,016
411	1. Contributed charter capital		1,336,744,370,000	891,164,110,000
411a	- Ordinary shares with voting right		1,336,744,370,000	891,164,110,000
412	2. Share premium			159,880,860,000
418	3. Investment and development fund		683,024,203	31,410,543,422
420	4. Retained earnings		109,552,249,773	285,849,822,594
420a	- Retained earnings accumulated to previous period		29,739,568,142	263,765,373,376
420b	- Undistributed profit of this period		79,812,681,631	22,084,449,218
440	TOTAL RESOURCES		5,102,486,952,028	6,673,242,059,464

Pham Thi Thuy Nga
Preparer

Dinh Ngoc Trien
Chief Accountant



Truong Van Viet
General Director

Ho Chi Minh City, 30 October 2026

Hung Thinh Incons JSC
53 Tran Quoc Thao, Xuan Hoa Ward,
Ho Chi Minh City, Vietnam

Separate Financial Statements
For the period ended 30 September 2026

SEPARATE STATEMENT OF INCOME
For the period from 01 January 2026 to 30 September 2026

Code	ITEMS	Note	3 rd Quarter 2026 VND	3 rd Quarter 2025 VND (Restated)	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND (Restated)
01	1. Gross revenue from goods sold and services rendered	22	73,173,314,931	161,514,796,984	275,713,969,254	524,413,507,880
02	2. Less deductions		-	-	-	-
10	3. Net revenue from goods sold and services rendered		73,173,314,931	161,514,796,984	275,713,969,254	524,413,507,880
11	4. Cost of goods sold and services rendered	23	(55,750,084,151)	(138,865,690,761)	(150,481,746,720)	(468,641,570,007)
20	5. Gross profit from goods sold and services rendered		17,423,230,780	22,649,106,223	125,232,222,534	55,771,937,873
21	6. Gain/loss from sale and disposals of investment property		-	-	-	-
22	7. Financial income	24	119,708,290,883	71,402,388,542	253,272,280,210	208,015,890,387
23	8. Financial expenses	25	(36,044,200,878)	(71,641,501,860)	(150,805,835,460)	(165,557,794,144)
24	In which: Borrowing costs		(36,044,200,878)	(71,641,501,860)	(150,805,835,460)	(165,557,794,144)
25	9. Selling expenses	26	(23,469,238,397)	(7,148,773,344)	(103,994,311,533)	(8,002,341,430)
26	10. General administrative expenses	27	(7,275,062,336)	(8,327,878,506)	(22,636,322,411)	(24,130,739,029)
30	11. Operating profit		70,343,020,052	6,933,341,055	101,068,033,340	66,096,953,657
31	12. Other income	28	12,537,841,513	1,535,302,180	13,880,109,081	1,659,233,005
32	13. Other expenses	29	(11,173,460,400)	(1,387,895,975)	(13,084,335,957)	(3,591,980,176)
40	14. Other profit		1,364,381,113	147,406,205	795,773,124	(1,932,747,171)
50	15. Accounting profit before tax		71,707,401,165	7,080,747,260	101,863,806,464	64,164,206,486
51	16. Corporate income tax - current		(16,253,062,675)	(1,693,728,647)	(22,051,124,833)	(13,013,587,163)
52	17. Deferred corporate income tax expense		-	-	-	-
60	18. Net profit after tax		55,454,338,490	5,387,018,613	79,812,681,631	51,150,619,323

[Signature]

Pham Thi Thuy Nga
Preparer

Ho Chi Minh City, 30 October 2026

Dinh Ngoc Trien
Chief Accountant

Truong Van Viet
General Director



SEPARATE STATEMENT OF CASH FLOWS
For the period from 01 January 2026 to 30 September 2026

Code	ITEMS	Note	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND (Restated)
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		101,863,806,464	64,164,206,486
	2. Adjustments for:			
02	Depreciation and amortization		6,558,281,092	9,057,304,413
03	Provisions		102,963,794,039	7,062,947,713
05	(Gains) from investment activities		(6,707,987,606)	(851,399,170)
06	Interest expense		150,805,835,460	165,557,794,144
08	3. Profit from operating activities before changes in working capital		355,483,729,449	244,990,853,586
09	(Increase)/Decrease in receivables		2,003,008,091,994	124,764,856,933
10	(Increase)/Decrease in inventories		(17,933,897,730)	(48,927,536,625)
11	(Increase)/(Decrease) in payables (excluding interest payables/CIT payables)		(24,113,819,165)	(358,973,175,553)
12	(Increase)/Decrease in prepaid expenses		(538,438,350)	15,320,290,852
14	Interest paid		(235,144,722,495)	(134,062,877,271)
15	Corporate income tax paid		(6,793,967,805)	(870,945,650)
20	Net cash (outflows)/inflows from operating activities		2,073,966,975,898	(157,758,533,728)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase of fixed assets and other long-term assets		-	(678,727,000)
22	Proceeds from disposals of fixed assets and long-term assets		1,383,542,088	-
23	Loans granted, purchases of debt instruments of other entities		(374,095,209,006)	-
24	Collection of loans, proceeds from sales of debt instruments		18,857,487,429	21,440,000,000
25	Investment in other entities		(10,795,000,000)	(63,296,943,900)
27	Interest, dividends and profit received		280,602,297	731,209,937
30	Net cash inflows/(outflows) from investing activities		(364,368,577,192)	(41,804,460,963)
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings		167,203,927,546	1,345,514,476,243
34	Repayment of borrowings		(1,713,300,384,923)	(1,222,840,459,386)
36	Dividends paid		(106,845,375,600)	-
40	Net cash inflows/(outflows) from financing activities		(1,652,941,832,977)	122,674,016,857

SEPARATE STATEMENT OF CASH FLOWS
For the period from 01 January 2026 to 30 September 2026
(Continued)

Code	ITEMS	Note	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND (Restated)
50	Net cash flows in the period		56,656,565,729	(76,888,977,834)
60	Cash and cash equivalents at the beginning of the period		67,227,126,380	82,028,826,302
61	Impact of exchange differences		-	-
70	Cash and cash equivalents at the end of the period		123,883,692,109	5,139,848,468



Pham Thi Thuy Nga
Preparer



Dinh Ngoc Trien
Chief Accountant



Truong Van Viet
General Director

Ho Chi Minh City, 30 October 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the period from 01 January 2026 to 30 September 2026

1. GENERAL INFORMATION

Form of ownership

Hung Thinh Incons JSC, formerly Hung Thinh Design - Construction Company Limited, operates under Business Registration Certificate No. 4102056613 dated 07 December, 2007 issued by the Department of Planning and Investment of Ho Chi Minh City (currently Department of Finance of Ho Chi Minh City), then adjusted to Business Registration Certificate No. 0305371707 dated 28 August 2010, with the most recent amendment being the 22nd amendment dated 28 September 2026.

The Company's shares with the code HTN are listed on the Ho Chi Minh City Stock Exchange ("HCM Stock Exchange") under Decision No. 427/QĐ-SGDHCM issued by the HCM Stock Exchange on 24 October 2018.

According to Resolution No. 01/2026/NQ/ĐHĐCĐ dated 26 June, 2026, during the period, the Company completed the issuance of an additional 44,558,026 ordinary shares with a par value of VND 10,000 per share to increase its charter capital from owner's equity. This issuance was sourced from share premium (VND 159,880,860,000), investment and development fund (VND 31,410,543,422), and undistributed post-tax profits (VND 254,288,856,578). Following the issuance, the Company's total charter capital increased from VND 891,164,110,000 (equivalent to 89,116,411 shares) to VND 1,336,744,370,000 (equivalent to 133,674,437 shares).

This charter capital increase was updated in the Enterprise Registration Certificate (22nd amendment) issued by the Department of Finance of Ho Chi Minh City on 28 September, 2026.

The number of employees of the Company as at 30 September 2026 is: 197 people (as at 01 January 2026: 230 people).

Business activities

Main business activities of the Company include providing civil and industrial construction services.

Normal business and production cycle

The Company's normal business and production and business cycle for construction activities is 12 months and for investment in real estate projects is expected to be from 36 months to 60 months.

Corporate structure

<u>No.</u>	<u>Unit's name</u>	<u>Address</u>
1	Head office	53 Tran Quoc Thao, Xuan Hoa Ward, Ho Chi Minh City, Viet Nam
2	Hung Thinh Construction Design JSC Branch	E7/211/1A National Highway 50, Binh Hung Commune, Ho Chi Minh City, Viet Nam
3	Representative office in Ho Chi Minh City	193B Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City, Viet Nam

Information about the Company's subsidiaries: details in Note 04.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3. Basis for preparation of the Separate Financial Statements

The Separate Financial Statements are presented based on historical cost principle.

The Separate Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company.

Users of these separate financial statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the fiscal period ended as at 30 September 2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.4. Accounting estimates

The preparation of Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Separate Financial Statements and the reported amounts of revenues and expenses during the fiscal Period.

The estimates and assumptions that have a material impact in the Separate Financial Statements include:

- ▶ Provision for bad debts;
- ▶ Provision for devaluation of inventory;
- ▶ Provision for payables;
- ▶ Estimated allocation of prepaid expenses;
- ▶ Estimated useful life of fixed assets;
- ▶ Classification and provision of financial investments;
- ▶ Estimated income tax;
- ▶ Estimated construction cost.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.5. Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

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

2.6. Financial investments

Held-to-maturity investments comprise term bank deposits, loans, and bonds held to maturity for the purpose of earning periodic interest.

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

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

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

- ▶ Investments in subsidiaries: provision shall be made based on the Financial Statements of subsidiaries at the provision date.
- ▶ Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- ▶ Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.7. Receivables

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

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

2.8. Inventories

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

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method. Inventory is recorded by perpetual.

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

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.9. Fixed assets

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

Subsequent measurement after initial recognition

Subsequent expenditure is capitalized as an addition to the historical cost of tangible fixed assets only when it is probable that such expenditure will generate future economic benefits exceeding the originally assessed standard level of performance of the asset.

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

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

▶ Machinery, equipment	03 – 10 years
▶ Vehicles, Transportation equipment	04 – 08 years
▶ Office equipment and furniture	03 years
▶ Computer software	03 years

2.10. Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more parties to conduct an economic activity but without creating a separate legal entity. This activity may be jointly controlled or not jointly controlled by the contributing parties, or controlled by one of the parties to the contract.

In cases where cash or assets are received from other parties as contributions to the BCC, such amounts are accounted for as liabilities. In cases where cash or assets are contributed to the BCC, the accounting treatment shall be determined based on the terms and the substance of the BCC to establish whether there is joint control or non-joint control over the BCC.

According to the agreed terms in the BCCs, the profit sharing is implemented in the following forms:

Profit sharing based on a percentage or as agreed between the two parties;

Profit sharing based on a percentage of the share selling price.

2.11. Deferred expenses

Expenses incurred that are related to the business operation results of multiple financial years are recorded as prepaid expenses to be gradually amortized into the business results of subsequent financial years.

The calculation and allocation of long-term prepaid expenses into the operating costs of each financial year are based on the nature and extent of each type of expense to select an appropriate amortization method and criteria.

The Company's prepaid expenses include:

- Tools and supplies: These include assets held by the Company for use in its normal business operations, with an historical cost of each asset being less than VND 30 million, and therefore, not qualifying for recognition as fixed assets under current regulations. The cost of tools and supplies is amortized on a straight-line basis over a period ranging from 01 to 03 years;
- Other prepaid expenses: These are recognized at cost and amortized on a straight-line basis over their useful lives from 01 to 03 years.

2.12. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Separate financial statements according to their remaining terms at the reporting date.

2.13. Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

2.14. Borrowing costs

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

2.15. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as: interest expenses, accrued expenses to estimate the cost of goods sold construction, etc. which are recorded as operating expenses of the reporting year.

2.16. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- ▶ The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- ▶ It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- ▶ Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting Period.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provision for warranty obligation of construction project is estimated from 2 % to 5 % on value of the project based on the specification of each project and evaluation made by the Board of Management on actual time for warranty.

2.17. Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment Vietnam Securities Depository and Clearing Corporation.

2.18. Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

Revenue from construction contract

In the case of a construction contract that stipulates when the contractor is paid based on the value of the volume performed, the results of the construction contract performance can be estimated reliably and confirmed by the customer, revenue and costs related to the contract are recognized corresponding to the completed work confirmed by the customer on the invoice.

Contract performance increases and decreases, bonuses and other payments are only included in revenue when agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred whose recovery is reasonably certain. Contract costs are recognised as expenses in the Period in which they are incurred.

Revenue from real estate transfer

The revenue from real estate transfer is recognized when most of the risks and benefits associated with ownership of the property are transferred to the buyer.

Financial income

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

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

2.19. Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

The cost of construction contract is estimated based on the cost estimate of the Company's construction for each project.

2.20. Financial expenses

Items recorded into financial expenses comprise are borrowing costs recorded by the total amount arising in the Period without offsetting against financial income.

2.21. Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The fiscal Period ended as at 30 September 2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.22. Related Parties

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

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

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

2.23. Segment information

Due to the Company's main revenue is providing civil and industrial construction services, the total revenue of other segments accounts for an insignificant proportion compared to the total revenue of the segments, so the Company does not prepare segment reports by business segment and geographical segment.

3. Cash and cash equivalents

	30/09/2026	01/01/2026
	VND	VND
		(Restated)
Cash on hand	166,445,084	9,128,842
Cash in bank (i)	123,717,247,025	67,217,997,538
	123,883,692,109	67,227,126,380

(i) Details of cash in banks are presented as follows:

	30/09/2026	01/01/2026
	VND	VND
Tien Phong Commercial Joint Stock Bank	105,206,593,963	48,954,778,819
Loc Phat Vietnam Joint Stock Commercial Bank	63,251,936	13,448,266,394
Asia Commercial Bank	18,398,407,899	2,662,742,066
Others	48,993,227	2,152,210,259
	123,717,247,025	67,217,997,538

4. Financial investments

a) Held to maturity investments

	30/09/2026	01/01/2026
	VND	VND
Term deposits	-	18,857,487,429
Loans:	378,878,652,054	
- Loan principal (i)	373,990,000,000	
- Loan interest	4,888,652,054	
	378,878,652,054	18,857,487,429

(i) As at 30 September 2026, the loan to Tran Chinh Real Estate Company Limited, a third party, has an original loan term of 3 months and an interest rate of 12% per annum.

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4. Financial investments (continued)

b) Long-term investments

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Investments in subsidiaries				
Binh Trieu Mechanical and Construction JSC	371,421,661,000	-	371,421,661,000	-
Other investments in equity instruments				
TTD Hope Housing Development Co., Ltd	63,296,943,900	-	63,296,943,900	-
	434,718,604,900	-	434,718,604,900	-

Details of the Company's investments as of 30 September 2026 are as follows:

<u>Company name</u>	<u>Place of establishment and operation</u>	<u>Ownership percentage</u>	<u>Main business activities</u>
Binh Trieu Mechanical and Construction JSC	207C Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City, Vietnam	95.24%	Real estate investment and business
TTD Hope Housing Development Co., Ltd	No. 14/92/263 Lach Tray Street, Gia Vien Ward, Hai Phong City, Vietnam	15.00%	Real estate investment and business

5. Short-term trade receivables

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties				
Khai Thinh Real Estate JSC	1,941,163,484,014	-	2,182,692,652,313	-
Tan Van Hoa Construction and Trading JSC	621,155,747,036	-	483,205,889,327	-
Hung Thinh Quy Nhon Service Entertainment JSC	355,233,774,876	-	505,233,774,876	-
Hung Thinh Corporation	473,323,632,676	-	518,384,527,821	-
Kim Cuc Real Estate Investment And Trading JSC	267,018,341,933	-	361,934,084,747	-
BMC Quy Nhon Real Estate Investment and Trading JSC	133,890,894,670	-	133,890,894,670	-
Binh Trieu Mechanical and Construction JSC	64,481,146,075	-	131,531,146,075	-
Thuan An Real Estate JSC	-	-	22,680,808,049	-
Gia Dinh Star Investment JSC	13,234,899,623	-	13,234,899,623	-
Minh Tuan Song Ray Tourism JSC	8,350,454,331	-	8,350,454,331	-
Khai Huy Quan JSC	4,246,172,794	-	4,246,172,794	-
	228,420,000	-	-	-
Others	145,847,855,607	(8,715,090,093)	350,674,738,442	(8,715,090,093)
Linh Dam Real Estate Investment Co.,Ltd	-	-	188,989,505,675	-
Viet Tam Investment JSC	21,797,497,833	-	28,978,683,833	-
Others	124,050,357,774	(8,715,090,093)	132,706,548,934	(8,715,090,093)
	2,087,011,339,621	(8,715,090,093)	2,533,367,390,755	(8,715,090,093)

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6. Short-term prepayment to suppliers

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties				
Hung Thinh Quy Nhon Service Entertainment JSC	78,732,400,345	-	1,305,447,647,870	-
Indec Investment and Construction JSC	-	-	1,080,425,194,572	-
Khai Thinh Real Estate JSC	67,121,012,998	-	831,437,103	-
Kim Cuc Real Estate Investment And Trading JSC	-	-	165,000,000,000	-
BMC Quy Nhon Real Estate Investment and Trading JSC	2,111,387,347	-	34,050,742,988	-
Hung Thinh Corporation	9,500,000,000	-	25,140,273,207	-
			-	-
Others	554,457,650,782	(18,315,082,225)	932,668,259,238	(18,317,254,725)
Hung Thinh Furniture JSC	50,489,254,199	-	450,489,254,199	-
INC Infrastructure Development JSC	298,944,865,000	-	298,944,865,000	-
Vietnam Quang Huy Steel Real Estate JSC	13,000,000,000	(13,000,000,000)	13,000,000,000	(13,000,000,000)
Others	192,023,531,583	(5,315,082,225)	170,234,140,039	(5,317,254,725)
	633,190,051,127	(18,315,082,225)	2,238,115,907,108	(18,317,254,725)

7. Short-term other receivables

	30/09/2026	01/01/2026
	VND	VND
a) Details by content	824,918,919,753	743,782,829,957
Deposit for share transfer (i)	500,000,000,000	489,205,000,000
Financial compensation receivable	172,836,735,226	135,406,617,912
Project transfer deposit (ii)	117,490,000,000	117,490,000,000
<i>Others</i>	34,592,184,527	1,681,212,045
	824,918,919,753	743,782,829,957
b) Details by object		
Related parties	680,344,186,590	607,537,110,003
Hung Thinh Land JSC (i)	500,000,000,000	489,205,000,000
Hung Thinh Quy Nhon Service Entertainment JSC	69,710,316,289	36,346,329,230
Tan Van Hoa Construction and Trading JSC	57,672,191,076	28,902,183,455
Khai Thinh Real Estate JSC	32,229,954,999	39,372,751,516
Kim Cuc Real Estate Investment And Trading JSC	12,637,449,807	8,140,531,207
BMC Quy Nhon Real Estate Investment and Trading JSC	8,094,274,419	5,570,314,595
Others	144,574,733,163	136,245,719,954
Amata Bien Hoa Urban JSC (ii)	117,490,000,000	117,490,000,000
<i>Others</i>	27,084,733,163	18,755,719,954
	824,918,919,753	743,782,829,957

(i) Deposits made to Hung Thinh Land JSC, a related party, for the transfer of shares in Kim Cuc Real Estate Investment and Trading JSC and Vinh Tien Real Estate JSC under deposit agreements.

(ii) The deposit for the transfer of a portion of the Amata Commercial Area project in Long Binh Ward, Dong Nai Province, Viet Nam under Cooperation Agreement No. 1110/HĐ-HTĐT signed on 11 October 2023, between the Company and Amata Bien Hoa Urban JSC. As of 30 September 2026, the partner company was still in the process of completing the legal procedures for the project transfer.

8. Doubtful debts

	30/09/2026		01/01/2026	
	Book value	Recoverable amount	Book value	Recoverable amount
	VND	VND	VND	VND
Receivables, debts that are overdue or not overdue but hardly to recover:				-
	27,030,172,318	-	27,032,344,818	
- Trade receivables	8,715,090,093	-	8,715,090,093	-
+ Kim Tam Hai JSC	8,620,506,122	-	8,620,506,122	-
+ Others	94,583,971	-	94,583,971	-
- Advances to suppliers	18,315,082,225	-	18,317,254,725	-
+ Casa Bella Co., Ltd	2,594,772,000	-	2,594,772,000	-
+ Vietnam Quang Huy Steel Real Estate JSC	13,000,000,000	-	13,000,000,000	-
+ Others	2,720,310,225	-	2,722,482,725	-
- Other receivables	-	-	-	-
	<u>27,030,172,318</u>	<u>-</u>	<u>27,032,344,818</u>	<u>-</u>

9. Inventories

	30/09/2026	01/01/2026
	VND	VND
Raw material	-	844,010,564
Work in progress	540,622,973,478	521,845,065,184
- Construction in progress (i)	540,622,973,478	521,845,065,184
	<u>540,622,973,478</u>	<u>522,689,075,748</u>

(i) Details of the costs of construction in progress are presented as follows:

	30/09/2026	01/01/2026
	VND	VND
Dai Phu Project	131,230,769,859	126,066,343,324
Thi Sach - Vung Tau Pearl Project	88,618,563,269	68,496,498,950
Merryland Quy Nhon - Hollywood Hills commercial and entertainment tourism complex	39,475,508,730	39,475,508,730
BMC Quy Nhon Project	39,739,609,097	37,904,053,522
Hai Giang Merry Land - Monaco Tourist Area	38,997,603,639	37,525,317,858
Hung Thinh - Ghenh Rang Residential Area Project	12,524,779,425	12,182,702,864
Other Projects	190,036,139,459	200,194,639,936
	<u>540,622,973,478</u>	<u>521,845,065,184</u>

10. Fixed assets ("FA")

	Tangible FA			Intangible FA	
	Machinery and equipment	Vehicles equipment	Management equipment	Total	Computer software
	VND	VND	VND	VND	VND
Historical cost					
As at 01/01/2026	110,588,151,452	4,197,598,694	2,359,643,310	117,145,393,456	1,289,119,800
Liquidating, disposal	(12,829,750,000)	(3,161,197,454)	-	(15,990,947,454)	-
As at 30/09/2026	97,758,401,452	1,036,401,240	2,359,643,310	101,154,446,002	1,289,119,800
Accumulated depreciation					
As at 01/01/2026	87,118,141,948	4,137,390,387	2,359,643,310	93,615,175,645	770,986,244
Depreciation / amortization	6,368,968,090	31,875,003	-	6,400,843,093	157,437,999
Liquidating, disposal	(5,588,567,710)	(3,161,197,454)	-	(8,749,765,164)	-
As at 30/09/2026	87,898,542,328	1,008,067,936	2,359,643,310	91,266,253,574	928,424,243
Net carrying amount					
As at 01/01/2026	23,470,009,504	60,208,307	-	23,530,217,811	518,133,556
As at 30/09/2026	9,859,859,124	28,333,304	-	9,888,192,428	360,695,557

► Cost of fully depreciated tangible fixed assets and amortized intangible fixed assets but still in use respectively at the end of the period: VND 68,194,748,780 and VND 659,367,800.

11. Prepaid expenses

	30/09/2026	01/01/2026
	VND	VND
Short-term		
Dispatched tools and supplies	260,617,500	13,343,750
	<u>260,617,500</u>	<u>13,343,750</u>
Long-term		
Dispatched tools and supplies	592,226,100	301,061,500
	<u>592,226,100</u>	<u>301,061,500</u>

12. Other current assets

	30/09/2026	01/01/2026
	VND	VND (Restated)
Other current assets (i)	-	9,650,734,119
	<u>-</u>	<u>9,650,734,119</u>

(i) Other current assets are term deposits with a term of not more than 03 months placed at commercial banks.

13. Short-term trade payables

	30/09/2026	01/01/2026
	VND	VND
Related parties	26,590,072,608	30,595,658,608
Indec Investment and Construction JSC	25,368,789,726	29,433,176,732
Hung Thinh Hospitality JSC	640,955,200	640,955,200
Branch of Hung Thinh Cam Ranh Co.,Ltd	209,856,000	209,856,000
Hung Thinh Corporation	181,374,064	181,374,064
Vinh Tien Real Estate JSC	82,500,000	82,500,000
Doi Dua - Hoan My Trading and Service JSC	106,597,618	47,796,612
Others	987,572,112,496	1,226,603,318,032
Hai Dang Thai Binh Trading Construction JSC	134,652,682,571	133,493,139,919
Saigon Polytechnic Construction JSC	-	104,849,834,686
Thanh Vinh Construction Service Trading JSC	71,645,642,485	73,003,748,674
Others	781,273,787,440	915,256,594,753
	<u>1,014,162,185,104</u>	<u>1,257,198,976,640</u>

14. Short-term advances from customers

	30/09/2026	01/01/2026
	VND	VND
Related parties	1,507,335,681,499	1,314,696,913,985
Hung Thinh Quy Nhon Service Entertainment JSC	990,247,772,314	803,299,017,219
H.B.C Investment and Service JSC	274,744,865,000	274,744,865,000
Doi Dua - Hoan My Trading and Service JSC	103,933,341,000	119,220,762,502
Dai Phuc Co.,Ltd.	112,898,194,795	112,898,194,795
Khai Thinh Real Estate JSC	24,432,049,065	-
Hung Thinh Corporation	466,715,250	63,682,200
Khai Huy Quan JSC	193,776,300	68,526,000
Gia Dinh Star Investment JSC	124,543,575	33,799,275
Thuan Thanh Phat Trading Construction Co.,Ltd.	294,424,200	121,894,200
Minh Tuan Song Ray Tourism JSC	-	4,246,172,794
Others	23,187,210,000	20,104,706,000
Viet Tam Investment JSC	18,225,000	35,721,000
Others	23,168,985,000	20,068,985,000
	1,530,522,891,499	1,334,801,619,985

15. Dividends and profits payable

	30/09/2026	01/01/2026
	VND	VND
		(Restated)
Related parties	-	70,486,603,200
Hung Thinh Corporation	-	26,780,623,200
Hung Thinh Investment JSC	-	25,709,400,000
Mr Nguyen Dinh Trung	-	17,996,580,000
Others	94,317,600	36,453,090,000
	94,317,600	106,939,693,200

According to the Resolution of the Annual General Meeting of Shareholders No. 01/2022/NQ-DHĐCD dated 05 June 2022, the Company's shareholders approved the payment of 2021 cash dividends at 12% of the par value of common shares. On 11 October, 2022, the Company's Board of Directors issued Resolution No. 09/NQ-HĐQT/2022 on closing the list of shareholders and the time for dividend payment on 25 November 2022. On 9 June, 2026, upon arranging/balancing sufficient financial resources, the Board of Directors issued Resolution No. 05/NQ-HĐQT/2026 approving the acceleration of the 2021 dividend payment schedule from 1 July, 2026 to 24 June, 2026. Accordingly, during the period, the Company paid dividends to its shareholders in the total amount of VND 106,845,375,600.

16. Tax and other payables to the state budget

	01/01/2026		During the period		30/09/2026	
	Receivables	Payables	Payables	Payables/off set	Receivables	Payables
	VND	VND	VND	VND	VND	VND
VAT	-	-	432,256,651	432,256,651	-	-
Corporate income tax	9,555,752	6,793,893,935	22,051,140,833	6,793,967,805	9,555,752	22,051,066,963
Personal income tax	-	331,733,517	3,187,825,930	3,403,501,729	-	116,057,718
Others	-	300,465	347,132,690	314,503,549	-	32,929,606
	9,555,752	7,125,927,917	26,018,356,104	10,944,229,734	9,555,752	22,200,054,287

17. Short-term accrued expenses

	30/09/2026	01/01/2026
	VND	VND
Construction in progress accrued expense	68,419,984,062	37,806,841,703
Interest expense	5,224,079,921	95,947,512,410
Others	-	392,737,753
	73,644,063,983	134,147,091,866

18. Other payables

	30/09/2026	01/01/2026
	VND	VND (Restated)
a) Short-term		
Social insurance, health insurance, unemployment insurance and trade union	3,861,733,832	6,799,388,868
Others	580,078,944	1,336,016,938
	4,441,812,776	8,135,405,806
b) Long-term		
b.1) Details by content		
Capital contribution received under an Investment Cooperation Contract (i)	63,296,943,900	63,296,943,900
	63,296,943,900	63,296,943,900
b.2) Details by object		
Others	63,296,943,900	63,296,943,900
	63,296,943,900	63,296,943,900

- (i) This is an investment cooperation between the Company and an individual, according to the Business Cooperation Contract No. 26/0624/HDHT 26 dated June 2024 and the adjusted appendix, with the purpose of contributing capital to TTD Hope Housing Development Company Limited (Note 4b) to implement the Social Housing Project in Cau Rao 2 Urban Area, Hai Phong City. Total cooperation capital is VND 63,296,943,900 and all contributed by individual partners. The term of the Contract is according to the implementation and operation period of the project. The cooperation profit is divided among the parties from the profits of implementation and business project.

19. Provision for payables

	30/09/2026	01/01/2026
	VND	VND
Short-term		
Provision for construction warranties	18,199,342,325	-
	18,199,342,325	-
Long-term		
Provision for construction warranties	109,549,249,341	24,782,625,127
	109,549,249,341	24,782,625,127

20. Borrowings and finance lease liabilities

	01/01/2026	During the period		30/09/2026
	Book value	Increase	Decrease	Book value
	VND	VND	VND	VND
a) Short-term				
Short-term loans				
Joint Stock Commercial Bank for Investment and Development of Vietnam - North Saigon Branch	1,328,965,588,744	167,203,927,546	726,807,019,250	769,362,497,040
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	508,667,590,536	38,914,351,651	50,449,126,679	497,132,815,508
Loc Phat Vietnam Joint Stock Commercial Bank - Ho Chi Minh Branch	346,936,967,746	128,289,575,895	202,996,862,109	272,229,681,532
Tien Phong Commercial Joint Stock Bank - Nguyen Oanh Branch	400,000,000,000	-	400,000,000,000	-
Orient Commercial Joint Stock Bank - Tan Binh Branch	49,500,000,000	-	49,500,000,000	-
	23,861,030,462	-	23,861,030,462	-
Proportion of long-term loans				
Vietnam Prosperity Joint Stock Commercial Bank - Ben Thanh Branch	79,500,000,000	-	79,500,000,000	-
	79,500,000,000	-	79,500,000,000	-
	1,408,465,588,744	167,203,927,546	806,307,019,250	769,362,497,040
b) Long-term				
Vietnam Prosperity Joint Stock Commercial Bank - Ben Thanh Branch	79,500,000,000	-	79,500,000,000	-
Tien Phong Commercial Joint Stock Bank - Nguyen Oanh Branch	908,712,638,226	-	906,993,365,673	1,719,272,553
	988,212,638,226	-	986,493,365,673	1,719,272,553
Maturity within next 12 months	(79,500,000,000)	-	(79,500,000,000)	-
Maturity after 12 months	908,712,638,226			1,719,272,553

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21. Owner's equity

a) Changes in owner's equity

	Contributed charter capital	Share premium	Investment and development funds	Retained earnings	Total
	VND	VND	VND	VND	VND
As at 01/01/2025	891,164,110,000	159,880,860,000	30,753,480,378	265,517,541,494	1,347,315,991,872
Profit of the previous period	-	-	-	51,150,619,323	51,150,619,323
Distribution of profit:	-	-	657,063,044	(1,752,168,118)	(1,095,105,074)
-Investment and development funds	-	-	657,063,044	(657,063,044)	-
- Bonus and Welfare funds	-	-	-	(1,095,105,074)	(1,095,105,074)
As at 30/09/2025	891,164,110,000	159,880,860,000	31,410,543,422	314,915,992,699	1,397,371,506,121
As at 01/01/2026	891,164,110,000	159,880,860,000	31,410,543,422	285,849,822,594	1,368,305,336,016
Profit of the current period	-	-	-	79,812,681,631	79,812,681,631
Increase in capital during the period	-	-	(31,410,543,422)	(254,288,856,578)	-
Distribution of profit:	-	-	683,024,203	(1,821,397,874)	(1,138,373,671)
-Investment and development funds	-	-	683,024,203	(683,024,203)	-
- Bonus and Welfare funds	-	-	-	(1,138,373,671)	(1,138,373,671)
As at 30/09/2026	1,336,744,370,000	-	683,024,203	109,552,249,773	1,446,979,643,976

b) Details of Contributed capital

	30/09/2026	Ratio	01/01/2026	Ratio
	VND	%	VND	%
Hung Thinh Corporation	246,562,500,000	18.44	164,375,000,000	18.44
Mr. Nguyen Dinh Trung	224,957,250,000	16.83	149,971,500,000	16.83
Hung Thinh Investment JSC	172,500,000,000	12.90	115,000,000,000	12.90
Others	692,724,620,000	51.83	461,817,610,000	51.83
	1,336,744,370,000	100.00	891,164,110,000	100.00

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

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Owner's contributed capital		
<i>At the beginning of the period</i>	891,164,110,000	891,164,110,000
<i>Increase in contributed capital during the period</i>	445,580,260,000	-
<i>At the end of the period</i>	1,336,744,370,000	891,164,110,000

d) Share

	30/09/2026	01/01/2026
Number of shares at the beginning of the period	89,116,411	89,116,411
Number of shares issued during the period	44,558,026	-
Quantity of issued shares	133,674,437	89,116,411
Quantity of outstanding shares in circulation	133,674,437	89,116,411
- Common shares	133,674,437	89,116,411

Par value per share: VND 10,000 /share

22. Revenue from sales of goods and rendering of services

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Revenue		
Revenue from construction contracts	73,173,314,931	161,514,796,984
	73,173,314,931	161,514,796,984
In which, revenue from related parties (Note 31)	63,828,893,296	141,059,424,648

23. Cost of goods sold and rendered services

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
		(Restated)
Cost of construction contracts	55,750,084,151	138,865,690,761
	55,750,084,151	138,865,690,761

24. Financial income

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Financial compensation (i)	114,813,153,462	71,081,941,032
Interest on deposits and loans	4,895,137,421	320,447,510
	119,708,290,883	71,402,388,542
In which, income from related parties (Note 31)	112,166,578,892	35,950,244,795

(i) Financial compensation during the debt deferral period for some customers to the Company.

25. Financial expenses

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Borrowing costs	36,044,200,878	71,641,501,860
	36,044,200,878	71,641,501,860

26. Selling expenses

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
		(Restated)
Warranty expenses	23,469,238,397	7,148,773,344
	<u>23,469,238,397</u>	<u>7,148,773,344</u>

27. General administrative expenses

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Labour expenses	6,652,541,649	7,053,195,235
Depreciation expenses	73,015,762	43,141,654
External services expenses	164,091,558	1,028,160,519
Other expenses in cash	385,413,367	203,381,098
	<u>7,275,062,336</u>	<u>8,327,878,506</u>

28. Other income

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Disposal of fixed assets	8,779,915,545	
Others	3,757,925,968	1,535,302,180
	<u>12,537,841,513</u>	<u>1,535,302,180</u>

29. Other expenses

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Costs of disposal of fixed assets	7,241,182,290	
Others	3,932,278,110	1,387,895,975
	<u>11,173,460,400</u>	<u>1,387,895,975</u>

30. Current corporate income tax expenses

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Total profit before tax:	71,707,401,165	7,080,747,260
Adjustment:	9,557,912,209	1,387,895,975
- Ineligible expenses	6,424,379,223	1,387,895,975
- Nondeductible interest expenses under Decree No. 132/2020/NĐ-CP	3,133,532,986	
Taxable income	<u>81,265,313,374</u>	<u>8,468,643,235</u>
Tax rate	20%	20%
Corporate income tax expense in the period	<u>16,253,062,675</u>	<u>1,693,728,647</u>

31. Transactions and balances with related parties

List and relations between related parties and the Company as at 30 September 2026 are as follows:

<u>Related parties</u>	<u>Relation</u>
Binh Trieu Mechanical and Construction JSC	Subsidiary
Hung Thinh Quy Nhon Service Entertainment JSC	The company has the same BoD members
Hung Thinh Corporation JSC	The company has the same BoD members
Hung Thinh Land JSC	The company has the same BoD members
Doi Dua - Hoan My Trading and Service JSC	The company has the same BoD members
Hung Thinh Hospitality JSC	The company has the same BoD members
Hung Thinh Investment JSC	The company has the same BoD members
Tan Van Hoa Construction and Trading JSC	The company has the same key management members
Kim Cuc Real Estate Investment and Trading JSC	The company has the same key management members
BMC Quy Nhon Real Estate Investment and Trading JSC	The company has the same key management members
Thuan An Real Estate JSC	The company has the same key management members
Gia Dinh Star Investment JSC	The company has the same key management members
Indec Investment and Construction JSC	The company has the same key management members
HBC Investment And Services JSC	The company has the same key management members
Dai Phuc Co.,Ltd.	The company has the same key management members
Khai Huy Quan JSC	The company has the same key management members
Thuan Thanh Phat Trading Construction Co.,Ltd.	The company has the same key management members
Khai Thinh Real Estate JSC	Subsidiary of company having the same BoD members
Minh Tuan Song Ray Tourism JSC	Subsidiary of company having the same BoD members
Vinh Tien Real Estate JSC	Subsidiary of company having the same BoD members
Branch of Hung Thinh Cam Ranh Co.,Ltd.	Subsidiary of company having the same BoD members
The members of the Board of Directors, the Board of Management, and the Audit Committee	

In addition to the information with related parties presented in the above Notes, during the fiscal Period, the Company has transactions with related parties as follows:

Revenue from sales of goods and rendering of services:

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Hung Thinh Corporation	39,191,072,334	66,615,054,238
Khai Thinh Real Estate JSC	24,426,320,962	-
Khai Huy Quan JSC	211,500,000	-
BMC Quy Nhon Real Estate Investment and Trading JSC	-	18,581,377,678
Hung Thinh Quy Nhon Service Entertainment JSC	-	17,977,713,867
Dai phuc Co.,Ltd	-	16,815,620,503
Thuan An Real Estate JSC	-	12,254,536,688
Tan Van Hoa Construction and Trading JSC	-	8,815,121,674
	63,828,893,296	141,059,424,648

Financial income:

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Hung Thinh Quy Nhon Service Entertainment JSC	90,344,404,958	12,493,427,662
Khai Thinh Real Estate JSC	16,929,954,999	-
Tan Van Hoa Construction and Trading JSC	-	14,327,073,109
Kim Cuc Real Estate Investment and Trading JSC	3,617,288,891	4,816,993,001
BMC Quy Nhon Real Estate Investment and Trading JSC	1,274,930,044	4,312,751,023
	112,166,578,892	35,950,244,795

Services purchase transaction:

	3 rd Quarter 2026	3 rd Quarter 2025
	VND	VND
Doi Dua - Hoan My Trading and Service JSC	42,880,130	-
	42,880,130	-

Other than the related party transactions mentioned above, there were no transactions with other related parties during the accounting period.

32. Comparative figures

The Company's Board of Management has restated certain comparative figures in the Financial Statements for the accounting period from 1 January, 2026, to 30 September, 2026, in accordance with Circular No. 99/2025/TT-BTC dated 27 October, 2025, which replaces Circular No. 200/2014/TT-BTC dated 22 December, 2014, issued by the Ministry of Finance. Accordingly, certain items in the Financial Statements have been restated as follows:

a. Separate Financial Statements

Items	Code	Notes	01/01/2026 Presented	01/01/2026 Restated	Difference
			VND	VND	VND
(1)	(2)	(3)	(4)	(5)	(6)=(5)-(4)
Cash equivalents	112/TT200	3	9,650,734,119	-	(9,650,734,119)
Other current assets	165/TT99	12	-	9,650,734,119	9,650,734,119
Other short-term payables	319/TT200	16	115,075,099,006	-	(115,075,099,006)
Dividends and profits payable	313/TT99	15	-	106,939,693,200	106,939,693,200
Other short-term payables	320/TT99	18	-	8,135,405,806	8,135,405,806
			124,725,833,125	124,725,833,125	-

b. Restatement of the separate statement of income

b.1 3rd Quarter of 2025

Items	Code	Notes	3 rd quarter 2025 Presented	3 rd quarter 2025 Restated	Adjust
			VND	VND	VND
(1)	(2)	(3)	(4)	(5)	(6)=(5)-(4)
Cost of Goods Sold	11		(146,014,464,105)	(138,865,690,761)	(7,148,773,344)
Selling Expenses	25			(7,148,773,344)	7,148,773,344
			(146,014,464,105)	(146,014,464,105)	-

b.2. From 1 January, 2025, to 30 September, 2025

Items	Code	Notes	From 01/01/2025 to 30/09/2025 Presented	From 01/01/2025 to 30/09/2025 Restated	Adjust
			VND	VND	VND
(1)	(2)	(3)	(4)	(5)	(6)=(5)-(4)
Cost of Goods Sold	11		(476,643,911,437)	(468,641,570,007)	(8,002,341,430)
Selling Expenses	25			(8,002,341,430)	8,002,341,430
			(476,643,911,437)	(476,643,911,437)	-

c. Restatement of the Separate Statement of Cash Flows

Items	Code	Notes	From 01/01/2025 to 30/09/2025 Presented VND (4)	From 01/01/2025 to 30/09/2025 Restated VND (5)	Difference VND (6)=(5)-(4)
(1)	(2)	(3)			
(Gains) from investment activities	06		150,308,703,236	165,557,794,144	15,249,090,908
Interest expense	09		153,034,929,509	124,764,856,933	(28,270,072,576)
(Increase)/Decrease in receivables	11		(344,595,030,295)	(358,973,175,553)	(14,378,145,258)
Interest, dividends and profit received	15		-	(870,945,650)	(870,945,650)
Loans granted, purchases of debt instruments of other entities	23		(28,076,376,340)	-	28,076,376,340
Cash and cash equivalents at the beginning of the period	60		91,382,387,607	82,028,826,302	(9,353,561,305)
Cash and cash equivalents at the end of the period	70		14,687,106,009	5,139,848,468	(9,547,257,541)

33. Approval of Separate Financial Statements

The Separate Financial Statements were approved and authorised for issuance by the Company's Board of Management on 30 October 2026.



Pham Thi Thuy Nga
Preparer



Dinh Ngoc Trien
Chief Accountant



Truong Van Viet
General Director



Ho Chi Minh City, 30 October 2026

