

**CÔNG TY CỔ PHẦN MHC
MHC JOINT STOCK COMPANY**

Số/No.: 13/2026/MHC

V/v: "Báo cáo tài chính Hợp nhất Quý 3 - 2026
và CV giải trình"

Re: "Consolidated Financial Statements of Q3-
2026 and Explanatory Note"

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM**

**Độc Lập - Tự Do - Hạnh Phúc
Independence - Freedom - Happiness**

Hà Nội, ngày 29 tháng 10 năm 2026
Hanoi, October 29th, 2026

**CÔNG BỐ THÔNG TIN TRÊN CÔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN
CHỨNG KHOÁN NHÀ NƯỚC VÀ SGDCK TP HCM
DISCLOSURE OF INFORMATION ON THE ELECTRONIC PORTAL OF THE
STATE SECURITIES COMMISSION AND HO CHI MINH STOCK EXCHANGE**

(Có thể sử dụng để công bố thông tin đồng thời đến UBCKNN và SGDCK)
(This document can be used for simultaneous disclosure to the SSC and HOSE.)

Kính gửi: - Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán TP HCM
To: - State Securities Commission
- Ho Chi Minh Stock Exchange



Công ty: Công ty Cổ phần MHC

Company: MHC Joint Stock Company

Mã chứng khoán: MHC

Stock code: MHC

Địa chỉ trụ sở chính: Tầng 18, số 52, Phố Lê Đại Hành, Phường Hai Bà Trưng, Thành phố Hà Nội, Việt Nam.

Head office address: 18th Floor, No. 52, Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi, Viet Nam.

Điện thoại/Tel. No.: 0243.5770810

Fax: 0243.5770814

Người thực hiện công bố thông tin: Nguyễn Huy Quảng

Person disclosing information: Nguyen Huy Quang

Địa chỉ: Tầng 18, số 52, Phố Lê Đại Hành, Phường Hai Bà Trưng, Hà Nội.

Address: 18th Floor, No. 52, Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi.

Điện thoại (di động, cơ quan, nhà riêng) / Phone (mobile, office, home): 024 35770810

Loại thông tin công bố: ☐ 24 giờ ☐ 72 giờ ☐ bất thường ☐ theo yêu cầu ☒ định kỳ:

Type of disclosure: ☐ 24 hours ☐ 72 hours ☐ Unusual ☐ Upon request ☒ Periodic

Nội dung thông tin công bố: Báo cáo tài chính Hợp nhất Quý 3 năm 2026 và Công văn giải trình.

Disclosed Information: Financial Statements for Quarter 3 of 2026 – Consolidated and Explanation Letter.

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 29/10/2026 tại đường dẫn: www.mhc.vn.

This information was disclosed on the company's website on October 29th, 2026, at: www.mhc.vn.

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 commit that the disclosed information is accurate and take full legal responsibility for the contents disclosed.

Tài liệu đính kèm/ Attachments:

- BCTC Quý 3-2026 – Hợp nhất;
Financial Statements for Q3-2026 – Consolidated;
- Công văn giải trình số 129 /2026/MHC.
Explanation Letter No. 129 /2026/MHC.

**CÔNG
TY
CỔ
PHẦN
MHC**

Digitally signed by
CÔNG TY CỔ PHẦN
MHC
DN: C=VN, S=HÀ NỘI,
L=Quận Hai Bà Trưng,
CN=CÔNG TY CỔ
PHẦN MHC,
OID.0.9.2342.1920030
0.100.1.1=
MST:0100793715
Reason: I have
reviewed this document
Location:
Date: 2026.10.29
16:20:44+07'00'
Foxit PDF Reader
Version: 2025.1.0

**Người đại diện theo pháp luật/
Người được ủy quyền công bố thông tin
Legal Representative / Authorized Person for
Information Disclosure**

(Ký tên, ghi rõ họ tên, chức vụ, đóng dấu)

(Signature, full name, title, seal)



KẾ TOÁN TRƯỞNG
Nguyễn Huy Quảng



**CÔNG TY CỔ PHẦN MHC
MHC JOINT STOCK COMPANY**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM**

Độc Lập - Tự Do - Hạnh Phúc
Independence – Freedom - Happiness

Số/No.: 123/2026/MHC

V/v: "Giải trình BCTC Quý 3/2026 – Hợp nhất"

Re: "Explanation of Q3/2026 Consolidated
Financial Statements"

Hà Nội, ngày 29 tháng 10 năm 2026

Hanoi, October 29th, 2026

Kính gửi : - ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC
- SỞ GIAO DỊCH CHỨNG KHOÁN TP HỒ CHÍ MINH
To: - **THE STATE SECURITIES COMMISSION**
- **HO CHI MINH STOCK EXCHANGE**

Công ty Cổ phần MHC (Mã chứng khoán MHC) giao dịch trên Sở GDCK TP.HCM, xin được giải trình kết quả kinh doanh trên BCTC hợp nhất Quý 3/2026 như sau:

MHC Joint Stock Company (Stock code: MHC), listed on the Ho Chi Minh City Stock Exchange, would like to provide an explanation regarding the business results presented in the Q3/2026 Consolidated Financial Statements as follows:

Kết quả kinh doanh Hợp nhất Quý 3/2026:

Q3/2026 Consolidated Business Results:

- Doanh thu bán hàng và cung cấp dịch vụ Quý 3/2026:	10.950.918.902 VND
<i>Revenue from sales of goods and provision of services in Q3/2026:</i>	
Doanh thu bán hàng và cung cấp dịch vụ Quý 3/2025:	498.540.289 VND
<i>Revenue from sales of goods and provision of services in Q3/2025:</i>	
- Lợi nhuận sau thuế Quý 3/2026:	- 31.177.979.903 VND
<i>Profit after tax in Q3/2026:</i>	
- Lợi nhuận sau thuế Quý 3/2025:	112.807.676.929 VND
<i>Profit after tax in Q3/2025:</i>	

Giải trình kết quả kinh doanh Hợp nhất Quý 3/2026 của Công ty:

Explanation of the Company's Consolidated Business Results for Q3/2026:

Lợi nhuận Hợp nhất sau thuế Quý 3/2026 ghi nhận lỗ 31,18 tỷ đồng giảm khoảng 144 tỷ đồng so với cùng kỳ năm 2025. Nguyên nhân chủ yếu của việc thay đổi trên là do kết quả kinh doanh từ các Công ty con chưa được như kỳ vọng cùng với việc phải trích lập dự phòng giảm giá các khoản đầu tư chứng khoán trong kỳ báo cáo, làm ảnh hưởng đến kết quả hoạt động tài chính và lợi nhuận sau thuế của Công ty.



The consolidated profit after tax for Q3 2026 recorded a loss of VND 31.18 billion, representing a decrease of approximately VND 144 billion compared to the same period in 2025. The primary reasons for this change were the underperformance of certain subsidiaries relative to expectations, together with provisions for the decline in the value of securities investments during the reporting period. These factors adversely affected the Company's financial performance and profit after tax.

Trân trọng cảm ơn / Sincerely.

Nơi nhận/Recipients:

- Như trên/as above;
- Ban KS/ BoS;
- Lưu VT/Archived.

CÔNG TY CỔ PHẦN MHC
MHC JOINT STOCK COMPANY



CHỦ TỊCH HĐQT
Phạm Bá Huy



MHC JOINT STOCK COMPANY



CONSOLIDATED FINANCIAL STATEMENTS
QUARTER III – 2026

Ha Noi, date 29 October 2026

MHC Joint Stock Company

Address: 18th Floor, No. 52, Le Dai Hanh Street, Hai Ba Trung Ward,
Hanoi City

Form B 02 - DN

(Issued under Circular No. 99/TT-BTC)
(Date of October 27, 2025, Ministry of Finance)

REPORT ON BUSINESS PERFORMANCE

(Full form)

Accounting period from July 1, 2026 to September 30, 2026 (CONSOLIDATED)

Unit of measurement: VND

TARGETS	Code number	Explan- ation	Quarter III		Cumulative from the beginning of the year to the end of the quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales and services	01		10,950,918,902	498,540,289	11,022,065,147	6,296,279,145
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales and services (10=01-02)	10		10,950,918,902	498,540,289	11,022,065,147	6,296,279,145
4. Cost of goods sold	11		3,829,299,316	403,319,186	3,928,436,977	5,945,919,633
5. Gross profit from sales and services (20 = 10 - 11)	20		7,121,619,586	95,221,103	7,093,628,170	350,359,512
6. Profit/loss from the sale and liquidation of real estate assets.	21		0	0	0	(3,109,671,004)
7. Financial operating revenue	22		7,113,256,940	251,402,808,806	13,748,796,332	317,643,486,417
8. Financial costs	23		33,133,456,041	107,682,607,746	59,667,869,012	135,229,097,640
- Including: Borrowing costs	24		1,601,328,563	6,858,809,982	3,185,882,082	22,138,244,833
9. Cost of goods sold	25		655,732,768	0	705,943,799	0
10. Business management costs	26		8,808,067,555	3,568,701,724	15,747,733,037	11,107,599,667
11. The share of profit or loss in a joint venture or associated company.	27		0	0	(7,259,465,575)	(599,905,266)
12. Net profit from business operations {30 = 20 + 21 + 22 + 24 - (23 + 25 + 26)}	30		(28,362,379,838)	140,246,720,439	(62,538,586,921)	167,947,572,352
13. Other income	31		30,765,687	0	30,765,693	70,000,000
14. Other expenses	32		154,993,391	258,152	588,454,349	403,678
15. Other profit (40=31-32)	40		(124,227,704)	(258,152)	(557,688,656)	69,596,322
16. Total profit before tax (50 = 30 + 40)	50		(28,486,607,542)	140,246,462,287	(63,096,275,577)	168,017,168,674
17. Current Corporate Income Tax Expense	51		479,154,832	28,160,035,028	636,930,475	34,012,252,952
18. Deferred Corporate Income Tax Expense	52		2,212,217,529	(721,249,670)	2,812,697,508	(925,198,482)
19. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		(31,177,979,903)	112,807,676,929	(66,545,903,560)	134,930,114,204
19.1. Net profit attributable to shareholders of the parent company	61		(32,794,658,016)	112,089,604,987	(67,993,332,673)	134,099,379,208
19.2. Net profit after tax attributable to non- controlling shareholders	62		1,616,678,113	718,071,942	1,447,429,113	830,734,996
20. Basic earnings per share (*)	70					

Hanoi, October 29th, 2026

MAKER

CHIEF ACCOUNTANT

CHAIRMAN OF THE BOARD OF DIRECTORS

Le Thi Lan Huong

Nguyen Huy Quang



Pham Ba Huy

**FINANCIAL STATEMENT REPORT
ON SEPTEMBER 30, 2026 (CONSOLIDATED)**

Unit of measurement: VND

ASSET	CODE NUMBER	EXPLANATI ON	FINAL ISSUE	BEGINNING OF THE YEAR
1	2	3	4	5
A - SHORT-TERM ASSETS	100		463,627,132,491	275,745,805,758
I. CASH AND CASH EQUIVALENTS	110		29,729,882,358	26,113,201,144
1. Money	111		29,729,882,358	26,113,201,144
2. Cash equivalents	112		0	0
II. SHORT-TERM FINANCIAL INVESTMENTS	120		367,601,412,652	135,581,978,390
1. Trading securities	121		244,797,963,038	44,224,388,530
2. Provision for impairment of trading securities	122		(33,268,623,038)	(424,600,752)
3. Short-term investments held until maturity.	123		101,072,072,652	91,782,190,612
4. Provision for short-term investments held to maturity.	124		0	0
5. Other short-term investments	125		55,000,000,000	0
III. SHORT-TERM RECEIVABLES	130		26,938,472,610	111,723,561,964
1. Short-term receivables from customers	131		9,623,323,049	5,625,195,327
2. Prepayment to short-term suppliers	132		15,342,413,995	298,384,139
3. Other short-term receivables	135		2,210,105,566	106,037,352,498
4. Provision for doubtful short-term receivables	136		(237,370,000)	(237,370,000)
IV. INVENTORY	140		28,994,107,909	0
1. Inventory	141		28,994,107,909	0
V. OTHER CURRENT ASSETS	160		10,363,256,962	2,327,064,260
1. Short-term deferred expenses	161		6,203,929,982	1,523,205
2. Deductible VAT	162		1,737,330,757	1,042,879,678
3. Taxes and other amounts due to the State	163		2,421,996,223	1,282,661,377
B - LONG-TERM ASSETS	200		282,068,248,579	471,022,894,769
I. LONG-TERM RECEIVABLES	210		50,951,042,007	50,951,042,007
1. Long-term upfront payment to the seller.	212		17,219,457,849	17,219,457,849
2. Other long-term receivables	215		33,731,584,158	33,731,584,158
II. FIXED ASSETS	220		12,055,971,079	2,970,152,806
1. Tangible fixed assets	221		12,055,971,079	2,970,152,806
- Original price	222		18,465,362,178	4,522,979,517
- Accumulated depreciation value	223		(6,409,391,099)	(1,552,826,711)
2. Intangible fixed assets	227		0	0
- Original price	228		0	0
- Accumulated depreciation value	229		0	0
III. INVESTMENT REAL ESTATE	240		159,177,451,331	137,492,751,013
- Original price	241		159,375,726,653	137,492,751,013
- Accumulated depreciation value	242		(198,275,322)	0
IV. LONG-TERM WORK-IN-PROGRESS ASSETS	250		458,000,000	360,000,000
1. Construction in progress costs	252		458,000,000	360,000,000
V. LONG-TERM FINANCIAL INVESTMENTS	260		10,250,000,000	279,248,948,943
1. Investing in subsidiaries	261		0	0
2. Investing in affiliated companies and joint ventures.	262		0	269,248,948,943
3. Investing capital in other entities.	263		10,250,000,000	10,000,000,000
4. Provision for long-term investment losses in other enti	264		0	0
5. Long-term investment holding until maturity.	265		0	0
VI. OTHER LONG-TERM ASSETS	270		49,175,784,162	0
1. Long-term deferred costs	271		0	0
2. Other long-term assets	274		0	0
3. Trade advantages	279		49,175,784,162	0
TOTAL ASSETS	280		745,695,381,070	746,768,700,527

FUNDING	CODE NUMBER	EXPLANATI ON	FINAL ISSUE	ISSUE OF THE YEAR
1	2	3	4	5
A - Liabilities	300		120,090,931,246	94,814,432,784
I. SHORT-TERM DEBT	310		114,914,482,957	92,670,663,056
1. Short-term payables to suppliers.	311		6,921,712,320	4,140,200,786
2. Short-term advance payment by the buyer	312		6,136,434,199	0
3. Dividends and profits must be paid.	313		1,102,828,650	1,102,828,650
4. Taxes and short-term payments to the State	314		2,437,584,941	52,523,295,472
5. Workers must be paid.	315		3,836,442,022	902,493,037
6. Short-term payables	316		395,818,283	171,378,202
7. Short-term deferred revenue	319		1,156,110,319	0
8. Other short-term payables	320		2,473,955,928	541,143,305
9. Short-term loans and financial leases	321		88,789,072,691	31,614,500,000
10. Reward and Welfare Fund	323		1,664,523,604	1,674,823,604
II. LONG-TERM DEBT	330		5,176,448,289	2,143,769,728
1. Other long-term payables	338		100,000,000	0
2. Long-term loans and financial leases	339		0	0
3. Deferred income tax payable	342		5,076,448,289	2,143,769,728
B - EQUITY	400		625,604,449,824	651,954,267,743
1. Owner's equity contribution	411		456,487,890,000	434,763,180,000
- Common stock with voting rights	411a		456,487,890,000	434,763,180,000
2. Shareholder surplus	412		28,614,580,000	28,614,580,000
3. Other owner's equity	414		0	0
4. Shares repurchased from oneself	415		(1,200,000)	(1,200,000)
5. Revaluation difference of assets	416		0	0
6. Exchange rate differences	417		0	0
7. Development Investment Fund	418		8,712,225,710	8,712,225,710
8. Other funds belonging to equity capital	419		0	0
9. Undistributed after-tax profit	420		81,909,442,658	172,856,249,661
- Undistributed net profit accumulated up to the end of the period	420a		149,902,775,331	77,823,398,992
- Undistributed net profit for this period	420b		(67,993,332,673)	95,032,850,669
10. Non-controlling shareholder interests	429		49,881,511,456	7,009,232,372
TOTAL FUNDING	440		745,695,381,070	746,768,700,527

Hanoi, October 29th, 2026

MAKER

CHIEF ACCOUNTANT

CHAIRMAN OF THE BOARD OF DIRECTORS

Le Thi Lan Huong

Nguyen Huy Quang



Pham Ba Huy

MHC Joint Stock Company

Address: 18th Floor, No. 52, Le Dai Hanh Street, Hai Ba Trung Ward
Hanoi City

Form B 03 - DN

(Issued under Circular No. 99/TT-BTC)
(Date of October 27, 2025, Ministry of Finance)

CASH FLOW STATEMENT

(Using the indirect method)

Accounting period from January 1, 2026 to September 30, 2026 (CONSOLIDATED)

INTERPRETATION	Code number	Explanati on	Cumulative from the beginning of the year by the end of this quarter	
			This year	Last year
I	2	3	4	5
I. CASH FLOW FROM OPERATIONS				
1. Profit before tax	01		(63,096,275,577)	168,017,168,674
2. Adjustments for the amounts				
- Depreciation of fixed assets and investment properties	02		5,960,863,544	2,049,361,397
- Provisions	03		32,844,022,286	(269,866,143)
-(Profit)/Loss from exchange rate differences due to revaluation of items foreign currency	04		(33,155,374)	136,631,810
-(Profit)/Loss from investment activities	05		16,840,324,677	(14,954,405,945)
-Borrowing costs	06		3,185,882,082	21,299,359,963
3. Profit/(loss) from business operations before changes in working capital.	08		(4,298,338,362)	176,278,249,756
(Increase) / decrease in accounts receivable	09		100,151,303,429	(23,630,481,992)
(Increase) / decrease in inventory	10		(28,994,107,909)	0
Increase/(decrease) in liabilities (excluding interest payable and income tax payable)	11		41,431,414,334	(1,721,207,718)
(Increase) / decrease in deferred costs	12		(6,202,406,777)	(49,535,515)
(Increase) / decrease in trading securities	13		(200,573,574,508)	327,812,126,021
Borrowing costs have been paid.	14		(3,182,000,644)	(22,874,252,433)
Corporate income tax has been paid.	15		(12,987,700,671)	(2,545,802,587)
Other income from business operations	16		0	0
Other expenses for business operations	17		(10,300,000)	(11,200,000)
Net cash flow from operating activities	20		(114,665,711,108)	453,257,895,532
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Expenses for purchasing and constructing fixed assets and other long-term assets.	21		(31,649,359,893)	0
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22		0	37,890,328,996
3. Money spent on loans and purchasing debt instruments from other entities.	23		(502,133,895,077)	(524,591,311,508)
4. Proceeds from loan repayments and resale of debt instruments from other entities.	24		493,733,895,077	456,891,311,508
5. Funds spent on investment and capital contributions to other entities.	25		(134,559,021,897)	(200,120,000,000)
6. Recovered investment capital contributed to other entities.	26		196,020,000,000	14,200,000,000
7. Interest income from loans, dividends, and distributed profits.	27		9,302,201,421	10,412,588,594
Net cash flow from investing activities	30		30,713,819,631	(205,317,082,410)

III. NET CASH FLOW FROM FINANCING ACTIVITIES			
1. Proceeds from the issuance of shares and capital contributions from owners.	31	0	0
2. Capital contributions by non-controlling shareholders to the subsidiary company.		33,220,000,000	0
3. Return of capital contributions to non-controlling shareholders in the subsidiary company.		(726,000,000)	0
4. Payment of capital contributions to owners, repurchase of issued shares.	32	0	0
5. Money received from borrowing	33	227,933,298,281	2,598,762,325,940
6. Loan principal repayment	34	(172,858,725,590)	(2,800,678,658,927)
7. Principal repayment of a financial lease	35	0	0
8. Dividends and profits paid to owners	36	0	(36,748,110)
<i>Net cash flow from financing activities</i>	40	87,568,572,691	(201,953,081,097)
<i>Net cash flow during the period (50=20+30+40)</i>	50	3,616,681,214	45,987,732,025
<i>Cash and cash equivalents at the beginning of the period</i>	60	26,113,201,144	16,662,396,109
The impact of changes in foreign exchange rates	61	0	0
<i>Cash and cash equivalents at the end of the period (70=50+60+61)</i>	70	29,729,882,358	62,650,128,134

Hanoi, October 29th, 2026

MAKER

CHIEF ACCOUNTANT

CHAIRMAN OF THE BOARD OF DIRECTORS

Le Thi Lan Huong

Nguyen Huy Quang



Pham Ba Huy

MHC JOINT STOCK COMPANY

18th Floor, No. 52 Le Dai Hanh Street, Hai Ba Trung District, Hanoi, Vietnam

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

I.REPORTING UNIT

1. Ownership structure

MHC Joint Stock Company (the “Company”) is a joint stock company established in Vietnam. The consolidated financial statements of the Company for the third quarter of 2026 comprise the Company and its subsidiaries (together referred to as the “Group”) and the Group’s interest in associates and jointly controlled entities.

2. Principal activities

According to the Business Registration Certificate, the Company’s principal activities are:

- Freight forwarding services;
- Goods and container loading and unloading;
- Customs brokerage;
- Multimodal transport business;
- Trading and manufacturing of production and consumer materials;
- Purchasing, selling and consignment agents; maritime agency;
- Sea towage;
- Port operations and container yard business;
- Construction of traffic works;
- Office and supermarket area leasing services;
- Waterway transport; and
- Road freight transport.

3. Normal operating cycle

The Company’s normal operating cycle is within 12 months.

4. Corporate structure

As at 30 September 2026, the Company had 4 subsidiaries and 1 joint venture and associate.

As at 30 September 2026, the Company and its subsidiaries had 206 employees.

II. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

1. Accounting period

The Company’s annual accounting period is from 1 January to 31 December.

2. Accounting currency

The accounting currency of the Company is Vietnamese Dong (“VND”), which is also the currency used for the preparation and presentation of financial statements.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Statement of compliance

The consolidated financial statements are prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory regulations on the preparation and presentation of financial statements.

2. Measurement basis

The consolidated financial statements for the third quarter of 2026, except for the interim consolidated cash flow statement, are prepared on the accrual basis under the historical cost convention. The interim consolidated cash flow statement is prepared using the indirect method.

3. Basis of consolidation

Subsidiaries: Subsidiaries are entities controlled by the Group. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

Non-controlling interests: Non-controlling interests are measured at the proportionate share of the acquiree’s identifiable net assets at the acquisition date.

Disposal of subsidiaries without loss of control: Changes in the Group’s interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions. The difference between the adjustment for the non-controlling interest and the fair value of the consideration paid or received is recognized directly in retained earnings within equity.

Loss of control: When the Group loses control over a subsidiary, it derecognizes the assets and liabilities of the subsidiary, any non-controlling interests and other components of equity. Any resulting gain or loss is recognized in the consolidated income statement. Any retained interest in the former subsidiary is measured at its carrying amount at the date when control is lost, adjusted proportionally for subsequent changes in equity since acquisition if the Group still exerts significant influence, or at the initial cost of investment if significant influence is lost.

Associates and jointly controlled entities (equity-accounted investees): Associates are those entities in which the Group has significant influence, but not control, over the financial and operating policies. Jointly controlled entities are those entities over which the Group has joint control established by contractual agreement and requiring unanimous consent for strategic financial and operating decisions. Associates and jointly controlled entities are accounted for using the equity method. The consolidated financial statements include the Group’s share of the income and expenses of equity-accounted investees, after adjustments to align with the Group’s accounting policies, from the date that significant influence or joint control commences until the date that significant influence or joint control ceases. When the Group’s share of losses exceeds its interest in an equity-accounted investee, the carrying amount of that investment (including any long-term investments) is reduced to zero and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee.

Transactions eliminated on consolidation: Intra-group balances, and any unrealized income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealized gains and losses arising from transactions with equity-accounted investees are eliminated against the investment to the extent of the Group's interest in the investee.

Business combinations: Business combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, potential voting rights that are currently exercisable are taken into account.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Foreign currencies

Foreign currencies

Foreign currency transactions: Transactions in currencies other than VND during the period are translated into VND at the actual exchange rates ruling at the transaction dates. Actual exchange rates applicable to foreign currency transactions are determined as follows:

- (i) Exchange rate for purchase and sale of foreign currencies is the rate stipulated in the foreign currency purchase and sale contract between the Company or its subsidiaries and a commercial bank;
- (ii) Exchange rate for recording receivables is the buying rate of the bank where the Company or its subsidiaries receives funds from customers or partners;
- (iii) Exchange rate for recording payables is the selling rate of the bank where the Company or its subsidiaries intends to settle such payables

Monetary assets and liabilities denominated in foreign currencies:

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the actual exchange rates ruling at the end of the accounting period. Actual exchange rates for revaluing foreign currency monetary items at the financial statement date are determined as follows:

- (i) For foreign currency monetary assets (cash and receivables): using the buying exchange rate of the commercial bank where the Company regularly transacts at the end of the accounting period. Foreign currency deposits at banks are revalued using the buying exchange rate of the specific bank where the Company deposits funds or opens foreign currency accounts;
- (ii) For foreign currency monetary liabilities (payables): using the selling exchange rate of the commercial bank where the Company regularly transacts at the end of the accounting period

All exchange differences are recognized in the consolidated income statement.

2. Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of

changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

3. Investments

Trading securities:

Trading securities are securities held for trading purposes (purchased and sold for profit) in accordance with the law, including shares, bonds listed on the stock market, and other securities and financial instruments (fund certificates, share purchase rights, warrants, etc.). Trading securities are initially recognized at the fair value of payments at the transaction date. Transaction costs incurred (if applicable) such as brokerage, trading, information provision, taxes, and bank fees are recognized in financial expenses for the period. The recognition time is when the investor acquires ownership rights (Listed securities are recognized at T+0; Unlisted securities are recognized when legal ownership is officially acquired). Dividends and interest relating to periods prior to acquisition are recorded as a reduction of the cost of trading securities. Dividends and interest relating to periods post-acquisition are recognized as revenue. Stock dividends are tracked only by the increase in share quantity without recognizing the value of received shares.

Provision for diminution in value of trading securities:

Provision is made for each type of security traded in the market whose market value is lower than its historical cost. The fair value of listed securities or securities traded on UPCOM is the closing price at the end of the accounting period. If no trading occurs on the stock market or UPCOM at the end of the period, the fair value is the closing price of the trading session immediately preceding the end of the accounting period. Increases or decreases in the provision balance are recognized in financial expenses.

Held-to-maturity investments:

Investments that the Company's Board of Management has the positive intention and ability to hold to maturity, including term bank deposits, bonds, redeemable preference shares, and loans held to maturity.

Investments in other entities:

Investments in equity instruments of other entities are initially recognized at historical cost including purchase price and directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less provision for diminution in value.

4. Trade and other receivables

Trade and other receivables are stated at historical cost less provision for doubtful debts.

5. Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted average method and includes all costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price less estimated completion and selling costs. The perpetual inventory method is applied.

6. Tangible fixed assets

Cost: Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes purchase price, import duties, non-refundable purchase taxes, and directly attributable costs to bring the asset to its working condition for its intended use.

Depreciation: Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows: Management equipment and tools: 3 years; Means of transportation and transmission: 5–10 years; Other fixed assets: 5 years.

7. Investment properties

Investment properties are stated at cost less accumulated depreciation. Cost includes purchase price and directly attributable expenditures such as legal fees, registration fees, and other transaction costs. Subsequent expenditures are capitalized only when it is probable that they will result in future economic benefits exceeding the original standard of performance; otherwise, they are expensed as incurred.

Depreciation of rental buildings is computed on a straight-line basis over estimated useful lives (Buildings and structures: 10–50 years), while investment properties held for capital appreciation are not depreciated.

8. Long-term prepaid expenses

Tools and instruments held for use in the normal course of business are amortized on a straight-line basis over 2 to 3 years.

9. Trade and other payables

Trade and other payables are stated at historical cost.

10. Share capital

Common shares: Incremental costs directly attributable to the issue of ordinary shares, net of tax effects, are recognized as a deduction from share premium.

Repurchase and reissue of ordinary shares (treasury shares): When shares recognized as equity are repurchased, the amount of consideration paid, including directly attributable costs net of tax, is recognized as a deduction from equity. Repurchased shares are classified as treasury shares. When treasury shares are subsequently sold, the cost of reissued shares is determined using the weighted average method. Any difference between the proceeds and the cost is presented in share premium.

11. Current corporate income tax

Current tax is the expected tax payable on taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

12. Revenue and other income

Revenue

Revenue from the provision of services is recognized in the statement of profit or loss based on the percentage of completion of the transaction as of the reporting date. The percentage of completion is determined through an assessment of the work performed. Revenue is not recognized if there are significant uncertainties regarding the collectability of the related receivables.

Revenue from the leasing of assets is recognized in the statement of profit or loss on a straight-line basis over the term of the lease agreement. Lease commissions are recognized as an integral component of total lease revenue.

Financial income

Interest income is recognized on a time-proportionate basis, taking into account the principal outstanding and the applicable interest rate.

Dividend income is recognized when the right to receive the dividend is established. Stock dividends (dividends in the form of shares) are not recognized as financial income. Dividends received that relate to a period prior to the acquisition of an investment are deducted from the carrying amount of that investment.

13. • Borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred.

14. Basic earnings per share

Basic earnings per share is calculated by dividing the profit or loss attributable to the Company's ordinary shareholders by the weighted average number of ordinary shares outstanding during the period.

Prior to January 1, 2015, the profit or loss attributable to the Company's ordinary shareholders included any allocations to the bonus and welfare funds. From January 1, 2015, the profit or loss attributable to the Company's ordinary shareholders is determined after deducting allocations to the bonus and welfare funds. This change in accounting policy has been applied prospectively.

15. Related parties

Parties are considered to be related if one party has the ability, directly or indirectly, to control or significantly influence the other party in making financial and operating decisions, or vice versa, or where the Company and the party are subject to common control or significant influence.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	30/09/2026	01/01/2026
	VND	VND
Cash	9,955,182,274	5,951,859,043
Bank deposits	19,774,700,084	20,161,342,101
Cash equivalents	-	-
	29,729,882,358	26,113,201,144

2. Financial investments

Investment in joint ventures and associates

	30/09/2026		01/01/2026	
	Original cost	Book value	Giá gốc	Giá trị ghi sổ
	VND	VND	VND	VND
Wallem Vietnam Shipping Co., Ltd	1,734,000,000		1,734,000,000	
MHC Invest JSC.	-	-	196,020,000,000	269,248,948,943
	1,734,000,000	-	197,754,000,000	269,248,948,943

2. Financial investments (continue)

	30/09/2026		01/01/2026	
	Original cost	Fair value	Provision	Fair value
	VND	VND	VND	VND
Securities held for trading	244,797,963,038	212,555,310,000	(33,268,623,038)	50,847,033,000
+ Shares of Gelex Electric Joint Stock Company	29,462,400,000	29,977,200,000		
+ Shares of Vietnam Export Import Commercial Joint Stock Bank (Eximbank)	70,524,507,122	55,668,250,000	(14,856,257,122)	24,324,600,000
+ Shares of Gelex Infrastructure Joint Stock Company	85,800,000,000	76,700,000,000	(9,100,000,000)	-
+ Shares of Gelex Group Joint Stock Company	40,423,055,916	31,110,690,000	(9,312,365,916)	-
+ Value of other Shares	18,588,000,000	19,099,170,000	-	26,522,433,000
				(424,600,752)

2. Financial investments (continue)

	30/09/2026				01/01/2026			
	Number of shares	ownership ratio	vote ratio	Original cost VND	Number of shares	ownership ratio	vote ratio	Original cost VND
Capital contributions to other entities								
+ Hai An Container Transport Company Limited		5%		10,250,000,000				10,000,000,000
+ Elecserve Technology Solutions Joint Stock Company		25%		250,000,000			5%	10,000,000,000
Other investments								
+ Red One Infrastructure Fund (R1F)		15,625%		55,000,000,000				
				55,000,000,000				

3. Short-term investments held-to-maturity

	30/09/2026		01/01/2026	
	Value VND	Provisional VND	Value VND	Provisional VND
Short-term receivables from loans to individuals	101,072,072,652	-	91,782,190,612	-
	101,072,072,652	-	91,782,190,612	-

4. Short-term trade receivables

	30/09/2026		01/01/2026	
	Value VND	Provisional VND	Value VND	Provisional VND
- Central Plastics Joint Stock Company	59,070,000	(59,070,000)	59,070,000	(59,070,000)
- Mirae Asset Securities (Vietnam) Joint Stock Company (*)	-		5,566,125,327	
- VIX Securities Joint Stock Company (*)	879,045,000			
- Chargecore Pte. Ltd.	3,490,748,062			
- Elecsolve Technology Solutions Joint Stock Company	1,285,214,823			
- Star Charge Energy Pte. Ltd.	795,098,873			
- Gelex Group Joint Stock Company	499,043,373			
- Vietnam Electric Cable Corporation	805,042,373			
- Other trade receivables	1,810,060,545			
	9,623,323,049	(59,070,000)	5,625,195,327	(59,070,000)

(*) Collection of proceeds from the sale of securities

5. Prepayment to the seller

	30/09/2026		01/01/2026	
	Value	Provisional	Value	Provisional
	VND	VND	VND	VND
Short-term	15,342,413,995	(178,300,000)	298,384,139	(178,300,000)
- Dai Nguyen Production, Trading and Service Joint Stock Company	82,000,000	(82,000,000)	82,000,000	(82,000,000)
- Investment and Construction Development Consultancy Company	65,500,000	(65,500,000)	65,500,000	(65,500,000)
- Tri Cuong Education Investment and Development Co., Ltd.	728,210,000			
- IDP Wood Co., Ltd.	728,000,000			
- TNG Land Joint Stock Company	500,000,000			
- Thanh Phat Industrial Investment and Construction Co., Ltd.	8,071,000,000			
- Southern City Notary Office	367,500,000			
- Quang Phu Investment and Development Co., Ltd.	114,777,422			
- Chu Thi Mai Business Household	353,531,309			
- Truong An Pacific Construction Design Co., Ltd.	290,166,165			
- NPT Home Architecture, Interior and Construction Joint Stock Company	673,148,664			
- Ninh Binh Non Nuoc Investment and Development Joint Stock Company	450,000,000			
- Phap Lam Hue Co., Ltd.	450,024,000			
- Nhat Minh Electronics and Refrigeration Co., Ltd.	267,320,585			
- Hoang Long Engineering Joint Stock Company	266,149,172			
- Other short-term prepayments to suppliers	1,935,086,678	(30,800,000)	150,884,139	(30,800,000)
Long-term	17,219,457,849	-	17,219,457,849	-
- Free Land Joint Stock Company	17,219,457,849		17,219,457,849	
	32,561,871,844	(178,300,000)	17,517,841,988	(178,300,000)

6. Other short-term receivables

	30/09/2026		01/01/2026	
	Value VND	Provisional VND	Value VND	Provisional VND
Short-term	2,210,105,566		106,037,352,498	
-Deposits and collateral	643,536,151		4,000,000	
-Powercore Technology Co., Ltd.	908,226,588		-	
-Starchage Energy Pte. Ltd.	425,404,863			
-Receivables from Deposits for the purchase of securit	-		92,000,000,000	
-VIX securities Joint Stock Company	-		14,025,010,000	
-Other Receivables	232,937,964		8,342,498	
Long-term	33,731,584,158		33,731,584,158	
-Deposits and collateral	33,461,618,283		33,461,618,283	
-Other Receivables	269,965,875		269,965,875	
	35,941,689,724		139,768,936,656	

7. Tangible fixed assets

	Transmission	Management equipment and tools	Other tangible assets	Total
	VND	VND	VND	VND
ORIGINAL COST				
01/01/2026	4,082,761,364	275,590,591	164,627,562	4,522,979,517
- Acquisitions during the year	1,946,236,364	-	214,234,000	2,160,470,364
- Disposals/Sales	-	-	-	-
- Other increases due to business combinations	6,891,478,182	111,913,889	4,778,520,226	11,781,912,297
30/09/2026	12,920,475,910	387,504,480	5,157,381,788	18,465,362,178
ACCUMULATED DEPRECIATION				
01/01/2026	1,163,751,122	262,861,111	126,214,478	1,552,826,711
- Depreciation for the period	472,835,241	13,207,231	206,009,861	692,052,333
- Disposals/Sales	-	-	-	-
- Other increases due to business combinations	1,411,245,853	15,506,028	2,737,760,174	4,164,512,055
30/09/2026	3,047,832,216	291,574,370	3,069,984,513	6,409,391,099
NET BOOK VALUE				
01/01/2026	2,919,010,242	12,729,480	38,413,084	2,970,152,806
30/09/2026	9,872,643,694	95,930,110	2,087,397,275	12,055,971,079

8. Investment property

	Year 2026	Year 2025
	House	House
	VND	VND
Original cost		
Opening balance	137,492,751,013	60,299,197,721
Purchases during the year	39,082,975,640	118,193,553,292
Disposals/Sales	-	(41,000,000,000)
Other decreases	(17,200,000,000)	-
Closing balance	159,375,726,653	137,492,751,013
Accumulated depreciation		
Opening balance	-	-
Depreciation for the period	198,275,322	-
Disposals/Sales	-	-
Other decreases	-	-
Closing balance	198,275,322	-
Net book value		
Opening balance	137,492,751,013	60,299,197,721
Closing balance	159,177,451,331	137,492,751,013

9. Short-term accounts payable to sellers

	30/09/2026		01/01/2026	
	Giá trị	Amount with the potential for debt repayment	Giá trị	Amount with the potential for debt repayment
	VND	VND	VND	VND
Maritime Technical Services and Supply Joint Stock Company	988,817,357	988,817,357	988,817,357	988,817,357
ISS Machinery Services	377,375,331	377,375,331	381,463,785	381,463,785
Cuu Long Petroleum Trading Joint Stock Company	405,150,000	405,150,000	405,150,000	405,150,000
Elecsolve Technology Solutions Joint Stock Company	904,426,720	904,426,720		
Viettel Post Joint Stock Corporation	130,520,598	130,520,598		
VSA Auditing and Consulting Co., Ltd.	91,800,000	91,800,000		
MG Technical Installation and Trading Services Co., Ltd.	90,050,400	90,050,400		
Y Tuong (Idea) Media and Fine Arts Creative Co., Ltd.	93,355,456	93,355,456		
Printigo Vietnam Joint Stock Company	153,178,803	153,178,803		
Dai Hung International Food Investment and Trading Co., Ltd.	440,539,920	440,539,920		
Other suppliers	3,246,497,735	3,246,497,735	2,364,769,644	2,364,769,644
	6,921,712,320	6,921,712,320	4,140,200,786	4,140,200,786

10. Taxes and amounts payable to the State

Taxes and amounts payable to the State

	01/01/2026	Increase in period	Decrease in period	30/09/2026
	VND	VND	VND	VND
Personal income tax	106,657,402	1,603,572,923	(1,190,209,745)	520,020,580
Corporate income tax	12,416,638,070	2,455,352,066	(13,846,638,070)	1,025,352,066
Value-added tax (VAT) payable		2,864,268,418	(1,972,056,123)	892,212,295
Other fees, charges, and taxes	40,000,000,000	562,402,000	(40,562,402,000)	-
	52,523,295,472	7,485,595,407	(57,571,305,938)	2,437,584,941

Taxes and amounts receive from the State

	01/01/2026	Increase in period	Reductions and offsets during the period	30/09/2026
	VND	VND	VND	VND
Deductible VAT	1,042,879,678	1,814,884,814	(1,120,433,735)	1,737,330,757
Corporate income tax	708,589,224	571,062,601	-	1,279,651,825
Taxes and other amounts payable to the State	574,072,153	576,816,108	(8,543,863)	1,142,344,398
	2,325,541,055	2,962,763,523	(1,128,977,598)	4,159,326,980

11. Payment of dividends and profits

	30/09/2026	01/01/2026
	VND	VND
Dividends payment	1,102,828,650	1,102,828,650
	<u>1,102,828,650</u>	<u>1,102,828,650</u>

12. Short-term accrued expenses

	30/09/2026	01/01/2026
	VND	VND
Accrual for agent commissions	105,405,323	
Other accruals	290,412,960	171,378,202
	<u>395,818,283</u>	<u>171,378,202</u>

13. Other short-term payables

	30/09/2026	01/01/2026
	VND	VND
Trade union dues and social insurance, health insurance, and unemployment insurance	267,161,479	82,678,127
Powercore Technology Co., Ltd	1,194,464,531	
Other payables and amounts due	1,012,329,918	458,465,178
	<u>2,473,955,928</u>	<u>541,143,305</u>

14. Loans and finance lease liabilities

	01/01/2026	Increase in period	Decrease in period	30/09/2026
	VND	VND	VND	VND
Short-term loans	31,614,500,000	230,033,298,281	(172,858,725,590)	88,789,072,691
Long-term loans	-	-	-	-
	31,614,500,000	230,033,298,281	(172,858,725,590)	88,789,072,691

Details of short-term loans:

	Currency	30/09/2026	01/01/2026
		VND	VND
Mirae Asset Securities (Vietnam) Joint Stock Company	VND	43,809,754,140	-
VIX Securities Joint Stock Company	VND	12,879,318,551	
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Branch 1	VND	29,000,000,000	
Peaceful Land Real Estate Joint Stock Company	VND	1,000,000,000	
Individual lender	VND	2,100,000,000	31,614,500,000
		88,789,072,691	31,614,500,000

15. Owner's equity

	Owner's investment	Share premium	Treasure shares	Development Investment Fund	Undistributed profit after tax	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
01/01/2026	434,763,180,000	28,614,580,000	(1,200,000)	8,712,225,710	172,856,249,661	7,009,232,372	651,954,267,743
- Increase in capital during the year	21,724,710,000					33,220,000,000	54,944,710,000
- Decrease in capital during the year						(726,000,000)	(726,000,000)
- Increase/Decrease due to consolidation				-	(1,228,764,330)	8,930,849,971	7,702,085,641
- Stock dividends					(21,724,710,000)	-	(21,724,710,000)
- Net profit for the period					(67,993,332,673)	1,447,429,113	(66,545,903,560)
30/09/2026	456,487,890,000	28,614,580,000	(1,200,000)	8,712,225,710	81,909,442,658	49,881,511,456	625,604,449,824

16. Equity capital

The Company's authorized and issued share capital is:

	30/09/2026		01/01/2026	
	Number of shares	VND	Number of shares	VND
Issued share capital				
Common shares	45,648,789	456,487,890,000	43,476,318	434,763,180,000
Treasury shares				
Common shares	120	1,200,000	120	1,200,000
Number of outstanding shares				
Common shares	45,648,669	456,486,690,000	43,476,198	434,761,980,000

Common shares have a par value of VND 10,000. Each common share carries one vote at the Company's general meetings of shareholders. Shareholders are entitled to receive dividends as declared by the Company from time to time. All common shares rank equally with respect to the Company's residual assets. The rights attached to shares repurchased by the Company are suspended until such shares are reissued.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

1. Revenue from sales and provision of services

	Cumulative from the beginning of the year to the end of the quarter	
	This year	Last year
	VND	VND
Revenue from transport and other services	204,545,454	6,296,279,145
Revenue from charging station installation services	7,394,474,064	
Revenue from the sale of goods	3,423,045,629	
	<u>11,022,065,147</u>	<u>6,296,279,145</u>

2. Cost of goods sold

	Cumulative from the beginning of the year to the end of the quarter	
	<u>This year</u>	<u>Last year</u>
	VND	VND
Cost of transport and other services	198,275,322	5,945,919,633
Cost of charging station installation services	2,656,370,818	
Cost of goods sold	1,073,790,837	
	<u>3,928,436,977</u>	<u>5,945,919,633</u>

3. Financial income

	Cumulative from the beginning of the year to the end of the quarter	
	<u>This year</u>	<u>Last year</u>
	VND	VND
Interest from bank deposits	91,517,490	37,195,101
Interest from financial investments, securities, and other sources	7,624,123,468	312,347,491,316
Interest from exchange rate differences	33,155,374	
Dividends and profits received	6,000,000,000	5,258,800,000
	<u>13,748,796,332</u>	<u>317,643,486,417</u>

4. Financial expenses

	Cumulative from the beginning of the year to the end of the quarter	
	<u>This year</u>	<u>Last year</u>
	VND	VND
Interest expenses	3,185,882,082	22,138,244,833
Provision for impairment, trading and investment in securities, and other items	56,375,804,411	112,954,220,997
Losses from foreign exchange rate differences	-	136,631,810
Other financial expenses	106,182,519	-
	<u>59,667,869,012</u>	<u>135,229,097,640</u>

5. Other income

	Cumulative from the beginning of the year to the end of the quarter	
	This year	Last year
	VND	VND
Proceeds from the liquidation of fixed assets	-	70,000.000
Other items	30,765,693	-
	<u>30,765,693</u>	<u>70,000,000</u>

6. Other expenses

	Cumulative from the beginning of the year to the end of the quarter	
	This year	Last year
	VND	VND
Penalties	587,787,781	6,000
Other expenses	666.568	397,678
	<u>588,454,349</u>	<u>403,678</u>

7. Corporate income tax

	Cumulative from the beginning of the year to the end of the quarter	
	This year	Last year
	VND	VND
Current corporate income tax expense	636,930,475	34,012,252,952
Deferred corporate income tax expense	2,812,697,508	(925,198,482)
	<u>3,449,627,983</u>	<u>33,087,054,470</u>

8. Basic earnings per share

	Cumulative from the beginning of the year to the end of the quarter	
	This year	Last year
	VND	VND
Profit after tax	(67,993,332,673)	134,099,379,208
<i>Appropriation to bonus and welfare funds</i>	-	-
Net profit attributable to common shareholders (a)	(67,993,332,673)	134,099,379,208
Weighted average number of common shares		
Common shares outstanding from the previous period	43,476,198	43,476,198
Effect of share issuance during the period	2,172,471	
Weighted average number of common shares outstanding during the year (b)		
during the period (b)	45,648,669	43,476,198
Basic earnings per share (a : b)	(1,489)	3,084

Hanoi, October 29th, 2026

Maker:

Approver:



Le Thi Lan Huong
General Accountant



Nguyen Huy Quang
Chief Accountant




Pham Ba Huy
Chairman of the Board

