HOA PHAT GROUP JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENT

THREE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

OCTOBER 2026

HOA PHAT
HARMONY FOR JOINT DEVELOPMENT

Form B 01 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 Sept 2026

	Code	Note	30 Sept 2026 VND	01 Jan 2026 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	**100**		**751,394,886,684**	**1,383,355,031,957**
Cash and cash equivalents	**110**	**VI.1**	**293,395,931,791**	**484,137,929,006**
Cash	111		51,696,835,900	38,764,857,088
Cash equivalents	112		241,699,095,891	445,373,071,918
Short-term investments	**120**		**48,653,698,630**	**267,361,105,765**
Held-to-maturity investments	123		48,653,698,630	267,361,105,765
Accounts receivable – short-term	**130**		**316,817,541,186**	**597,532,351,527**
Accounts receivables from customers	131		265,663,932,190	225,070,769,168
Prepayments to suppliers	132		34,445,166,194	4,685,352,083
Other short-term receivables	135	VI.3	16,708,442,802	367,776,230,276
Inventory	**140**		**31,470,083,616**	**1,986,588,655**
Inventory	141		31,470,083,616	1,986,588,655
Other current assets	160		**61,444,130,091**	**32,337,057,004**
Short-term prepaid expenses	161		56,921,070,571	30,307,726,930
Deductible value added tax	162		3,375,949,718	882,220,272
Tax and other receivable from the State Treasury	163		1,147,109,802	1,147,109,802

HOA PHAT
HARMONY FOR JOINT DEVELOPMENT

Form B 01 - DN
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SEPARATE STATEMENT OF FINANCIAL POSITION - CONTINUED
As at 30 Sept 2026

	Code	Note	30 Sept 2026 VND	01 Jan 2026 VND
Non-current assets (200 = 210 + 220 + 230 + 250 + 260)	**200**		**103,657,266,853,707**	**97,287,423,659,648**
Accounts receivables – long-term	**210**		**495,829,981,589**	**4,195,000,000**
Other long-term receivables	215	VI.3	495,829,981,589	4,195,000,000
Fixed assets	**220**		**34,711,575,108**	**38,934,232,937**
Tangible fixed assets	221	VI.5	26,811,761,707	32,832,232,331
Cost	*222*		*189,600,120,910*	187,305,906,852
Accumulated depreciation	*223*		*(162,788,359,203)*	(154,473,674,521)
Intangible fixed assets	227	VI.6	7,899,813,401	6,102,000,606
Cost	*228*		*33,573,333,440*	29,662,833,440
Accumulated amortisation	*229*		*(25,673,520,039)*	(23,560,832,834)
Investment properties	**240**	**VI.7**	**69,760,678,984**	**79,481,693,590**
Cost	*241*		*259,227,056,200*	259,227,056,200
Accumulated depreciation	*242*		*(189,466,377,216)*	(179,745,362,610)
Long-term assets in progress	**250**		**3,361,100,750**	**7,840,967,750**
Construction in progress	252		3,361,100,750	7,840,967,750
Long-term financial investments	**260**		**103,010,617,640,000**	**97,117,749,440,000**
Investment in subsidiaries	261	VI.2	90,207,269,820,000	97,018,349,440,000
Investments in associates and joint ventures	262		12,728,947,820,000	-
Held-to-maturity investments	265		74,400,000,000	99,400,000,000
Other long-term assets	**270**		**42,599,378,646**	**39,222,325,371**
Long-term prepaid expense	271	VI.8	42,599,378,646	39,222,325,371
TOTAL ASSETS (270 = 100 + 200)	**280**		**104,408,661,740,391**	**98,670,778,691,605**

HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 01 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION - CONTINUED

As at 30 Sept 2026

	Code	Note	30 Sept 2026 VND	01 Jan 2026 VND
RESOURCES				
LIABILITIES (300 = 310 + 330)	**300**		**2,999,654,833,905**	**4,239,852,223,395**
Short-term liabilities	**310**		**2,709,654,833,905**	**1,380,352,223,395**
Accounts payable to suppliers	311		27,197,105,276	38,729,574,662
Dividend Payable	313		1,366,884,131	717,420,631
Tax and other payables to the State Treasury	314	VI.9	1,329,007,456	5,336,528,393
Payables to employees	315		2,487,526,900	12,474,675,078
Short-term accrual expenses	316		24,289,185,963	17,879,140,141
Short-term unearned revenues	319		16,459,896,936	3,912,768,409
Other short-term payables	320	VI.10	15,949,716,771	22,464,299,289
Short-term borrowings and finance lease liabilities	321		1,970,000,000,000	400,000,000,000
Bonus and welfare fund	323		650,575,510,472	878,837,816,792
Long term liabilities	**330**		**290,000,000,000**	**2,859,500,000,000**
Long-term borrowings	339		290,000,000,000	2,859,500,000,000
EQUITY	**400**		**101,409,006,906,486**	**94,430,926,468,210**
Owner's equity	411	VI.11	84,429,645,200,000	76,754,658,550,000
Ordinary shares with voting right	*411a*		*84,429,645,200,000*	*76,754,658,550,000*
Other equity	418		1,388,437,800,829	1,388,437,800,829
Retained profits	420		15,590,923,905,657	16,287,830,117,381
- *Retained profit brought forward*	*420a*		*14,376,628,220,213*	*2,213,660,502,223*
- *Retained profit for the current period*	*420b*		*1,214,295,685,444*	*14,074,169,615,158*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**104,408,661,740,391**	**98,670,778,691,605**

Hung Yen, 29th October 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang

M.S.D.N: 0900189... CÔNG TY CỔ PHẦN TẬP ĐOÀN HÒA PHÁT TỈNH HƯNG YÊN

SEPARATE STATEMENT OF INCOME

For the three-month period ended 30 Sept 2026

HOA PHAT GROUP JOINT STOCK COMPANY
Address: Pho Noi A Industrial Zone, Nguyen Van Linh Ward, Hung Yen Province, Vietnam
Office: 66 Nguyen Du Str, Cua Nam Ward, Hanoi, Vietnam
Tel: (+84 24) 6284 8666
W: www.hoaphat.com.vn

	Code	Note	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND	Nine-month period ended 30 Sept 2026 VND	Nine-month period ended 30 Sept 2025 VND
Revenue from sales of goods and provision of services	**01**	VII.1	**42,988,105,447**	**40,005,049,994**	**215,567,244,628**	**217,667,930,135**
Revenue deductions	**02**		-	-	-	**1,460,500**
Net revenue (10 = 01 - 02)	**10**		**42,988,105,447**	**40,005,049,994**	**215,567,244,628**	**217,666,469,635**
Cost of sales	11	VII.2	29,500,182,895	25,897,940,760	158,933,525,259	152,423,313,521
Gross profit (20 = 10 - 11)	**20**		**13,487,922,552**	**14,107,109,234**	**56,633,719,369**	**65,243,156,114**
Profit/loss on disposal of investment property	21					
Financial income	22	VII.3	1,089,995,218,209	3,172,213,373,989	11,065,679,163,062	8,671,926,336,170
In which: Profits transferred from subsidiaries			*1,084,511,197,678*	*3,094,477,647,604*	*10,979,219,644,512*	*8,566,973,979,755*
Financial expenses	23	VII.4	40,144,821,916	61,072,047,947	86,075,979,448	123,091,009,337
In which: Interest expense	*24*		*40,144,821,916*	*61,072,047,947*	*86,075,979,448*	*123,090,206,853*
Selling expenses	25		-	-	-	10,709,626
General and administration expenses	26	VII.5	60,060,557,647	28,934,226,118	172,455,062,837	137,736,430,387
Net operating profit (30 = 20 + 21 – 22 – 26)	**30**		**1,003,277,761,198**	**3,096,314,209,158**	**10,863,781,840,146**	**8,476,331,342,934**
Other income	31		211,902,365,455	7,020,001	212,139,415,455	37,102,137
Other expenses	32		884,441,209	-	938,889,825	51,027,882,0
Other profit (40 = 31 - 32)	**40**		**211,017,924,246**	**7,020,001**	**211,200,525,630**	**(13,925,745)**
Accounting profit before tax (50 = 30 + 40)	**50**		**1,214,295,685,444**	**3,096,321,229,159**	**11,074,982,365,776**	**8,476,317,417,189**
Current income tax expense	51		-	-	-	-
Net profit after tax (60 = 50 - 51)	**60**		**1,214,295,685,444**	**3,096,321,229,159**	**11,074,982,365,776**	**8,476,317,417,189**

Hung Yen, 29th October 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang

HOA PHAT
HARMONY FOR JOINT DEVELOPMENT

Form B 03 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

For the three-month period ended 30 Sept 2026

	Code	Note	Three-month period ended 30 Jun 2026 VND	Three-month period ended 31 Jun 2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	**01**		**11,074,982,365,776**	**8,476,317,417,189**
Adjustments for:				
Depreciations and amortisations	02		24,494,220,754	33,447,093,756
Foreign exchange gains/losses arising from the revaluation of foreign currency-denominated monetary items	04		63,360	-
(Gains)/loss from investments	05		(11,257,228,059,462)	(8,608,174,705,486)
Interest expense	06		86,075,979,448	123,090,206,853
Operating profit before change in working capital	**08**		**(71,675,430,124)**	**24,680,012,312**
Change in receivables	09		(558,467,624,031)	(121,704,464,033)
Change in inventory	10		(29,483,494,961)	(13,003,275,649)
Change in payables and other liabilities (Excluding interest payable, corporate income tax)	11		(12,752,909,682)	(19,065,602,421)
Change in prepaid expenses	12		(29,990,396,916)	(45,180,683,777)
Interest paid	14		(86,407,616,436)	(105,656,035,620)
Other payments for operating activities	17		(487,248,418,820)	(316,387,713,177)
Net cash flows from operating activities	**20**		**(1,276,025,890,970)**	**(596,317,762,365)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(7,190,413,421)	(1,880,005,768)
Cash proceeds from disposal of fixed assets and other long-term assets.	22		1,191,595,455	-
Payments for purchase of debt instruments of other entities	23		(1,083,200,000,000)	(2,022,767,090,411)
Receipts from collecting loans, sales of debt instruments of other entities	24		1,318,767,090,411	2,151,546,575,342
Payments for investments in other entities	25		(9,120,000,000,000)	(12,276,000,000,000)
Proceeds from recovery of investments in other entities	26		3,448,939,920,166	377,497,980,000
Receipts of interests on term deposits and loans, dividend & distributed profit received	27		11,363,359,165,144	8,611,140,505,863
Net cash flows from investing activities	**30**		**5,921,867,357,755**	**(3,160,462,034,974)**

HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 03 - DN
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SEPARATE STATEMENT OF CASH FLOWS - CONTINUED

(Indirect method)

For the three-month period ended 30 Sept 2026

	Code	Note	Three-month period ended 31 Jun 2026 VND	Three-month period ended 31 Jun 2025 VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		4,182,000,000,000	9,864,500,000,000
Payments to settle loan principals	34		(5,181,500,000,000)	(6,158,000,000,000)
Payments of dividends	36		(3,837,083,464,000)	-
Net cash flows from financing activities	**40**		**(4,836,583,464,000)**	**3,706,500,000,000**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**(190,741,997,215)**	**(50,279,797,339)**
Cash and cash equivalents at the beginning of the year	**60**		**484,137,929,006**	**319,257,876,941**
Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)	**70**	**VI.1**	**293,395,931,791**	**268,978,079,602**

Hung Yen, 29th October 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

I. Reporting entity's features

1. Form of ownership

Hoa Phat Group Joint Stock Company ("the Company") is incorporated as a joint stock company in Vietnam.

2. Principal activities

- **Office leasing;**
- **Financial investments;**

3. Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

4. Group structure

		Rate of direct interest	Rate of voting rights
•	**Subsidiaries Tier 1**		
1	**Hoa Phat Iron and Steel Joint Stock Company** **Address:** No 66 Nguyen Du, Cua Nam ward, Hanoi city, Vietnam	99,9991%	99,9991%
2	**Hoa Phat Steel Products Joint Stock Company** Address: No 39 Nguyen Dinh Chieu, Le Dai Hanh ward, Hanoi city, Vietnam	99,9960%	99,9960%
3	**Hoa Phat Agriculture Development Joint Stock Company** Address: Pho Noi A industial zone, Nguyen Van Linh Commune, Hung Yen province, Vietnam	84,5357%	84,5357%
4	**Hoa Phat Home Appliances Joint Stock Company** Address: No 39 Nguyen Dinh Chieu, Le Dai Hanh ward, Hanoi city, Vietnam	99,9167%	99,9167%
•	**List of Associates and Joint Ventures.**		
1	**Hoa Phat Real Estate Development Joint Stock Company** **Address:** No 66 Nguyen Du, Cua Nam ward, Hanoi city, Vietnam	26,5467%	26,5467%
2	**Song Hong Future Group Joint Stock Company** **Address:** F4, Capital Tower, No 109 Tran Hung Dao, Cua Nam Ward, Hanoi City, Vietnam.	25,1331%	25,1331%

- **Subordinator:**

  Branch of Hoa Phat Group Joint Stock Company in Hanoi
  Address: No 66 Nguyen Du, Cua Nam ward, Hanoi city, Vietnam
  Branch of Hoa Phat Group Joint Stock Company in Danang
  Address: No 171 Truong Chinh street, Danang city, Vietnam
  Branch of Hoa Phat Group Joint Stock Company in Ho Chi Minh city
  Address: No 22 Vo Van Kiet, Ben Thanh Ward, Ho Chi Minh City, Vietnam

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

II. Accounting period and currency.

1. **Annual accounting period of the Company is from 1 January to 31 December.**
2. **Accounting currency of the Company is Vietnam Dong ("VND").**

III. Underlying reporting standards and policies.

1. Accounting policies

The Company applies Circular 99/2026/TT-BTC dated 27 October 2026 by MOF on guidelines for accounting system for enterprise.

2. Declaration of compliance with Accounting Standards and System.

The separate financial statements are prepared in accordance with Vietnamese Accounting Standards, Vietnamese Accouting System for Enterprises and relevant statutory requirement applicable to preparation and presentation of financial statement.

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

IV. Applicable accounting policies.

1. Foreign currency transactions

Transactions in currencies other than VND during the year have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rates (for assets) and selling rates (for liabilities) at the end of the annual accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the separate statement of income.

2. Principles of recognition of cash and cash equivalents

Cash comprises cash balances and call deposits. 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

(a) Investment held-to-maturity

Investments held-to-maturity are those that the Company's Board of Directors has intention and are able to hold to maturity. Investments held to maturity include term bank deposits. These investments are carried at cost less any allowance for doubtful debts.

(b) Investment in subsidiaries and associates

For the purposes of this interim separate financial statement, investments in subsidiaries and associates are initially recorded at cost, including acquisition cost and any directly attributable acquisition costs. Subsequent to initial recognition, these investments are stated at cost less any allowance for impairment. An allowance is made when the investee has suffered a loss, except where such the loss is anticipated by the Company's management before making the investment. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount would have been determined if no allowance had been recognized.

(c) Investments in equity instruments of other entities

Investment in equity instruments of other entities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment values if the investee has suffered a loss, except where such a loss was anticipated by the Company's management before making the investment. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount would have been determined if no allowance had been recognized.

4. Principles of recognition of receivables

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

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

Allowance for doubtful debts is established for amount of outstanding receivables at the balance sheet date which are overdue more than 6 months or are doubtful of recovery. Increases and decreases to the allowance for doubtful debts balance are recorded as general and administration expense account in the separate statement of income.

5. Principles of recognition of inventories

Recognition principle: Inventories are recognised at the lower price between cost and net realisable value.

Measurement method: Weighted average method.

Recording method: Perpetual inventory system.

Method of allowance: Allowance for inventories is established for the estimated losses arising due to the impairment of value (through diminution, damage or obsolescence, etc.) of inventories owned by the Company, based on appropriate evidences of impairment available at the balance sheet date. Increases and decreases to the allowances for inventories balance are recorded as cost of goods sold account in the separate statement of income.

6. Principles of recognition of fixed assets

Recognition: Fixed assets are stated at cost less accumulated depreciation.

Depreciation method: Straight-line basis method.

7. Principles of recognition of investment properties

Recognition: Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price, cost of land use rights and any directly attributable expenditures of bringing the property to the condition necessary for it to be capable of operating in the manner intended by management.

Depreciation method: Straight-line basis method.

8. Principles of recognition of prepaid expenses

Prepaid expense: Prepaid expenses comprise short-term and long-term prepaid expenses stated in balance sheet. Prepaid expenses are allocated by time of prepayment corresponding to economic benefit generated from these expenses.

9. Principles of recognition of provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current Junket assessments of the time value of money and the risks specific to the liability.

10. Principles of recognition of equity

Ordinary shares: Ordinary shares are recognised at issuing price, net of incremental costs directly attributable to the issue of shares. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from captital surplus.

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

11. Principles of recognition of revenue and other incomes

(a) Services rendered

Revenue from services rendered is recognised in the separate statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(b) Rental income

Rental income from leased property is recognised in the separate statement of income on a straight-line basis over the term of the lease.

(c) Interest income

Interest income is recognised on a time basis with reference to the principal outstanding and the applicable interest rate.

(d) Dividend income

Dividend income is recognised when the right to receive dividend is established.

V. DISCLOSURE OF INFORMATION COMPARABILITY IN THE SEPARATE FINANCIAL STATEMENTS

Comparative figures are the figures of the audited financial statements for the year ended 31 December 2026.

Certain reclassifications have been made to the prior year's figures to changes in accounting policies, in accordance with the guidance provided in Circular 99/2026/TT-BTC. Details are as follows:

Item	Code	Previously reported amount	Adjustment	Amount after adjustment
		VND	VND	VND
Consolidated balance sheet as at 31 December 2025				
Cash and cash equivalents	110	481,464,857,088	2,673,071,918	484,137,929,006
Cash equivalents	112	442,700,000,000	2,673,071,918	445,373,071,918
Short-term investments	120	258,767,090,411	8,594,015,354	267,361,105,765
Held-to-maturity investments	123	258,767,090,411	8,594,015,354	267,361,105,765
Accounts receivable – short-term	130	608,799,438,799	(11,267,087,272)	597,532,351,527
Accounts receivables from customers	131	225,759,760,949	(688,991,781)	225,070,769,168

Other short-term receivables	135	378,354,325,767	(10,578,095,491)	367,776,230,276
Accounts receivables – long-term	210	103,595,000,000	(99,400,000,000)	4,195,000,000
Long-term financial investments	260	97,018,349,440,000	99,400,000,000	97,117,749,440,000
Held-to-maturity investments	265	-	99,400,000,000	99,400,000,000
Dividend Payable	313	-	717,420,631	717,420,631
Short-term accrual expenses	316	2,528,188,086	15,350,952,055	17,879,140,141
Other short-term payables	320	38,532,671,975	(16,068,372,686)	22,464,299,289

VI. NOTES TO SEPARATE BALANCE SHEET

1. Cash and cash equivalents

	30 Sept 2026 VND	01 Jan 2026 VND
Cash on hand	597,934,164	820,836,566
Cash in banks	51,098,901,736	37,944,020,522
Cash equivalents	241,699,095,891	442,700,000,000
Total	**293,395,931,791**	**481,464,857,088**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

2. Investment in subsidiaries

Subsidiaries	30 Sept 2026 Cost VND	30 Sept 2026 Allowance VND	01 Jan 2026 Cost VND	01 Jan 2026 Allowance VND
• Hoa Phat Iron and Steel JSC	81,149,220,000,000	-	73,999,220,000,000	-
• Hoa Phat Steel Products JSC	5,449,782,000,000	-	8,799,650,000,000	-
• Hoa Phat Agriculture Development JSC	2,409,267,820,000	-	2,422,479,440,000	-
• Hoa Phat Real Estate Development JSC	-	-	10,598,000,000,000	-
• Hoa Phat Home Appliances JSC	1,199,000,000,000	-	1,199,000,000,000	-
	90,207,269,820,000	**-**	**97,018,349,440,000**	**-**

3. Investment in associates and joint ventures

Subsidiaries	30 Sept 2026 Cost VND	30 Sept 2026 Allowance VND	01 Jan 2026 Cost VND	01 Jan 2026 Allowance VND
• Hoa Phat Real Estate Development JSC	2,813,947,820,000	-	-	-
• Song Hong Future Group Joint Stock Company	9,915,000,000,000	-	-	-
	12,728,947,820,000	**-**	**-**	**-**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

4. Other receivables

	30 Sept 2026		01 Jan 2026	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Other receivables – short-term				
Interest receivables	-	-	-	-
Dividends and share of profit receivable	-	-	345,000,000,000	-
Receivable due from employees	688,255,376	-	628,704,227	-
Collaterals	18,285,332	-	18,285,332	-
Receivables under Jointly Controlled Business Cooperation Contracts	-	-	-	-
Others	16,001,902,094	-	22,129,240,717	-
Total	**16,708,442,802**	**-**	**367,776,230,276**	**-**
Other receivables – long-term				
Collaterals	361,195,000,000	-	4,195,000,000	-
Receivables from jointly controlled BCCs	134,634,981,589	-	-	-
Total	**495,829,981,589**	**-**	**4,195,000,000**	**-**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

5. Tangible fixed assets

	Buildings	Machinery and equipment	Motor vehicles	Office equipment	Total
	VND	VND	VND	VND	VND
Cost					
As at 1 Jan 2026	**5,687,295,643**	**7,422,420,999**	**79,181,378,429**	**95,014,811,781**	**187,305,906,852**
Purchase	-	473,361,360	3,291,280,000	3,995,139,061	7,759,780,421
Disposal	-	-	(4,974,254,545)	-	(4,974,254,545)
Write-Off	-	-	-	(491,311,818)	(491,311,818)
As at 30 Sept 2026	**5,687,295,643**	**7,895,782,359**	**77,498,403,884**	**98,518,639,024**	**189,600,120,910**
Accumulated depreciation					
As at 1 Jan 2026	**4,494,940,973**	**6,017,534,949**	**56,684,930,211**	**87,276,268,388**	**154,473,674,521**
Depreciation	426,547,836	601,196,885	6,930,389,672	4,885,272,050	12,843,406,443
Disposal	-	-	(4,037,409,943)	-	(4,037,409,943)
Write-Off	-	-	-	(491,311,818)	(491,311,818)
As at 30 Sept 2026	**4,921,488,809**	**6,618,731,834**	**59,577,909,940**	**91,670,228,620**	**162,788,359,203**
Net book value					
As at 1 Jan 2026	**1,192,354,670**	**1,404,886,050**	**22,496,448,218**	**7,738,543,393**	**32,832,232,331**
As at 30 Sept 2026	**765,806,834**	**1,277,050,525**	**17,920,493,944**	**6,848,410,404**	**26,811,761,707**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

6. Intangible fixed assets

	Land use rights	Software	Total
	VND	VND	VND
Cost			
As at 1 Jan 2026	**2,755,408,500**	**26,907,424,940**	**29,662,833,440**
Purchase	-	3,910,500,000	**3,910,500,000**
As at 30 Sept 2026	**2,755,408,500**	**30,817,924,940**	**33,573,333,440**
Accumulated amortisation			
As at 1 Jan 2026	**-**	**23,560,832,834**	**23,560,832,834**
Amortisation	-	2,112,687,205	**2,112,687,205**
As at 30 Sept 2026	**-**	**25,673,520,039**	**25,673,520,039**
Net book value			
As at 1 Jan 2026	**2,755,408,500**	**3,346,592,106**	**6,102,000,606**
As at 30 Sept 2026	**2,755,408,500**	**5,144,404,901**	**7,899,813,401**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

7. Investment property

	Buildings VND
Cost	
As at 1 Jan 2026	**259,227,056,200**
As at 30 Sept 2026	**259,227,056,200**
Accumulated depreciation	
As at 1 Jan 2026	**179,745,362,610**
Depreciation	9,721,014,606
As at 30 Sept 2026	**189,466,377,216**
Net book value	
As at 1 Jan 2026	**79,481,693,590**
As at 30 Sept 2026	**69,760,678,984**

8. Long-term prepaid expense

	Tools and supplies	Office maintenance expenses	Others	Total
	VND	VND	VND	VND
Balance as at 1 Jan 2026	**500,864,341**	**21,072,943,340**	**17,648,517,690**	**39,222,325,371**
Additions	950,736,185	4,051,263,208	12,464,329,620	17,466,329,013
Reclassified from construction in progress	-	-	725,750,000	725,750,000
Allocation for the year	(541,074,321)	(7,638,393,078)	(6,635,558,339)	(14,815,025,738)
Balance as at 30 Sept 2026	**910,526,205**	**17,485,813,470**	**24,203,038,971**	**42,599,378,646**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

9. Taxes and others payable to State Treasury

	01 Jan 2026 VND		Tax incurred VND	Tax paid VND	30 Sept 2026 VND	
	Receivable	Payable			Receivable	Payable
Value added tax	425,650,100	4,993,691,087	6,063,093,997	(10,837,020,433)	425,650,100	219,764,651
Profit tax	721,459,702	-	-	-	721,459,702	-
Personal income tax	-	342,837,306	170,501,120,282	(169,734,714,783)	-	1,109,242,805
Foreign withholding taxes	-	-	85,381,713	(85,381,713)	-	-
Land rent and land tax	-	-	503,142,305	(503,142,305)	-	-
Other taxes	-	-	-	-	-	-
Total	**1,147,109,802**	**5,336,528,393**	**177,152,738,297**	**(181,160,259,234)**	**1,147,109,802**	**1,329,007,456**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

10. Other payables

	30 Sept 2026 VND	01 Jan 2026 VND
Other short-term payables		
Others	15,949,716,771	22,464,299,289
Total	**15,949,716,771**	**22,464,299,289**

11. Dividend, profit payables

	30 Sept 2026 VND	01 Jan 2026 VND
Dividend, profit payables		
Dividend payables	1,366,884,131	717,420,631
Total	**1,366,884,131**	**717,420,631**

HÒA PHÁT
HÒA HỢP CÙNG PHÁT TRIỂN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

12. Equity

a. Changes in equity

	Share capital	Capital surplus	Retained Profit	Investment and development fund	Total
	VND	VND	VND	VND	VND
As at 1 January 2026	**63,962,502,000,000**	-	**16,029,246,777,223**	**788,437,800,829**	**80,780,186,578,052**
Net profit for the period	-	-	14,074,169,615,158	-	**14,074,169,615,158**
Payment of dividends in the form of shares	12,792,156,550,000	-	(12,792,156,550,000)	-	-
Appropriation to Reward and welfare funds	-	-	(203,429,725,000)	-	**(203,429,725,000)**
Appropriation to bonus fund for Board of Directors and remuneration fund for Board of Managements	-	-	(220,000,000,000)	-	**(220,000,000,000)**
Appropriation to investment and development fund	-	-	(600,000,000,000)	600,000,000,000	-
As at 31 December 2025	**76,754,658,550,000**	-	**16,287,830,117,381**	**1,388,437,800,829**	**94,430,926,468,210**
As at 1 January 2026	**76,754,658,550,000**	-	**16,287,830,117,381**	**1,388,437,800,829**	**94,430,926,468,210**
Net profit for the period	-	-	11,074,982,365,776	-	11,074,982,365,776
Payment of dividends in the form of shares	7,674,986,650,000	-	(7,674,986,650,000)	-	-
Dividend payments in cash	-	-	(3,837,732,927,500)	-	(3,837,732,927,500)
Appropriation to Reward and welfare funds	-	-	-	-	-
Appropriation to bonus fund for Board of Directors and remuneration fund for Board of Managements	-	-	(79,169,000,000)	-	(79,169,000,000)
Appropriation to investment and development fund	-	-	(180,000,000,000)	-	(180,000,000,000)
As at 30 Sept 2026	**84,429,645,200,000**	-	**15,590,923,905,657**	**1,388,437,800,829**	**101,409,006,906,486**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

b. Shares

	30 Sept 2026 Number of share	01 Jan 2026 Number of share
Authorised share capital	8,442,964,520	7,675,465,855
Issued share capital		
Ordinary shares	8,442,964,520	7,675,465,855
Treasury shares		
Shares in circulation		
Ordinary shares	*8,442,964,520*	*7,675,465,855*
** Par value*	*10,000*	*10,000*

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

VII. NOTES TO SEPARATE STATEMENT OF INCOME

1. Revenue

	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND
Revenue from provision of services	42,988,105,447	40,005,049,994
Total	**42,988,105,447**	**40,005,049,994**

2. Cost of sales

	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND
Cost of services provided	29,500,182,895	25,897,940,760
Total	**29,500,182,895**	**25,897,940,760**

3. Financial income

	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND
Interest from deposits and loans	5,475,742,719	13,985,438,314
Dividend received from subsidiaries	1,084,511,197,678	3,094,477,647,604
Gain on disposal of investments	-	288,071
Others	8,277,812	63,750,000,000
Total	**1,089,995,218,209**	**3,172,213,373,989**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

4. Financial expense

	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND
Borrowing cost	40,144,821,916	61,072,047,947
Total	**40,144,821,916**	**61,072,047,947**

5. Other Income

	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND
Proceeds from disposals of assets	954,545,455	-
Others	210,947,820,000	7,020,001
Total	**211,902,365,455**	**7,020,001**

6. Other Expenses

	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND
Residual value from disposals of assets	883,184,625	-
Others	1,256,584	-
Total	**884,441,209**	**-**

7. General and administration expenses

	Three-month period ended 30 Sept 2026 VND	Three-month period ended 30 Sept 2025 VND
Staff costs	7,638,864,520	5,118,927,635
Amortisation and depreciation expenses	3,514,755,770	8,116,770,975
Outside services and other general and administration expenses	48,906,937,357	15,698,527,508
Total	**60,060,557,647**	**28,934,226,118**

VIII. STATEMENTS FOR PROFIT MOVEMENT EXCEEDING 10%

Profit after tax for three-month period ended 30 Sept 2026 gain VND 1,214 bil, the decrease by VND 1,882 bil compared with corresponding period (three-month period ended 30 Sept 2025 gained VND 3,096 bil), explained by the decrease in profit transferred from subsidiaries by VND 2,009 bil compared with corresponding period in 2025.

Hung Yen, 29th October 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang