AASCS

CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN & KIỂM TOÁN PHÍA NAM
SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES COMPANY LIMITED (AASCS)

BETON 6 CORPORATION

Reviewed Interim Financial Statements
For the accounting period ended June 30, 2026

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REPORT OF THE BOARD OF EXECUTIVE OFFICERS

The Board of Executive Officers of Beton 6 Corporation (hereinafter called "the Company") presents its report and the Company's financial statements for the accounting period ended June 30, 2025.

I. THE COMPANY

1. Form of ownership

Beton 6 Corporation was established under Enterprise Registration Certificate No. 3700364079, initially issued on January 05, 2001, and amended for the 20 time on August 11, 2025 by the Department of Finance of Ho Chi Minh City.

Legal capital:	VND	329,935,500,000
Contributed capital as at June 30, 2026:	VND	329,935,500,000

The head office is located at: Km 1877 National Highway 1K, Dong Hoa Ward, Ho Chi Minh City.

2. Business fields

Manufacturing.

3. Business lines

Manufacturing and assembly of precast concrete components (such as beams, piles, etc.); Mechanical processing, metal treatment and coating (excluding mechanical processing at the head office, except for metal treatment, coating, and plating); Processing and repair of tools, machinery, and mechanical equipment used in the construction industry (excluding metal treatment, coating, and plating); Repair of electrical equipment (excluding metal treatment, coating, and plating); Installation of machinery and industrial equipment; Construction of all types of buildings; Investment in and construction of bridges, culverts, roads, and related components of road and railway works; Construction of other civil engineering projects;
Excavation and site leveling; Installation of electrical systems; Installation of water supply, drainage, heating, and air-conditioning systems; Installation of other construction systems; Pile driving, bored pile drilling, and ground foundation treatment; Transportation services for regular concrete, ready-mixed concrete, and oversized/overweight concrete products (only operated in accordance with legal transport regulations); Real estate business and trading of land use rights owned, leased, or used by the company; Design of transport infrastructure works (bridges, roads), structural design of civil and industrial construction works, and design of machinery and equipment (excluding transportation vehicles); Testing of mineral composition and purity, testing of physical properties and performance of materials, quality and reliability assessment.

Main business line: Concrete manufacturing and trading.

II. OPERATING RESULTS

Profit after tax for the accounting period ended as at June 30, 2026 is VND 32,323,798,198 (Profit after tax in six-month period ended June 30, 2025 was VND 2,599,980,779).

Retained earnings as at June 30, 2026 are loss VND 1,484,659,763,065 (Retained earnings as at December 31, 2025 were loss VND 1,452,335,964,867).

III. EVENTS SINCE THE BALANCE SHEET DATE

There have been no significant events occurring after the balance sheet date, which would require adjustments or disclosures to be made in the financial statements.

IV. THE BOAD OF DIRECTORS, THE BOARD OF EXECUTIVE OFFICERS, THE BOARD OF SUPERVISORS AND LEGAL REPRESENTATIVE

The Board of Directors

Mr. TRINH THANH HUY	Chairman
Mr. TRUONG LE MINH	Member

Mr. NGUYEN XUAN VINH	Member	
Mr. TRAN HUU HUY	Member	
Mr. DINH XUAN HUY	Member	
The Board of Executive Officers		
Mr. NGUYEN XUAN VINH	General Director	
Mr. LE TRONG LUAT	Factory Manager	
The Board of Supervisors		
Mrs. NGUYEN THI THANH HUYEN	Chief Controller	(Appointed on May 08, 2026)
Mr. NGUYEN VAN HIEN	Chief Controller	(Dismissed on May 08, 2026)
Mrs. PHAN THI HONG VAN	Member	
Mrs. PHA THI ANH MINH	Member	
Chief Accountant		
Mrs. NGUYEN THI NGOC TRAM		
Legal representative		
Mr. NGUYEN XUAN VINH	General Director	

According to the list, more of above listed people has not been allowed to use the right, which entrusted in administration and management to achieve ang personal interest except the interest from holding these shares.

V. AUDITOR

The auditors of Southern Auditing and Accounting Financial Consultancy Services Company Limited (AASCS) take the audit of financial statements for the Company.

VI. STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS' RESPONSIBILITY IN RESPECT OF THE FINANCIAL STATEMENTS

The Board of Executive Officers is responsible for the financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows 14 floor, oriental square building, luu co street, central area of tay ho urban area, xuan dinh ward, ha noi city. In preparing those financial statements, the Board of Executive Officers is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Tate whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on going concern basis.

The Board of Executive Officers is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, the Board of Executive Officers, confirm that the financial statements for the accounting period ended june 30, 2026, its operation results and cash flows in the accounting period from january 01, 2026 to june 30, 2026 of Company accordance with the Vietnamese Accounting System and comply with relevant statutory requirements.

VII. OTHER COMMITMENTS

The Board of Management undertakes that the Company has not breached its obligations regarding information disclosure in accordance with Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance guiding information disclosure on the securities market, as amended and supplemented from time to time.

VIII. APPROVAL OF FINANCIAL STATEMENTS

We, the Board of Directors of Beton 6 Corporation approve our Financial Statements for the accounting period ended June 30, 2026.

Prepared, August 14, 2026
On behalf of the Board of Directors

M.S.D.N: 3700364079 - C.T.C.P.
CÔNG TY CỔ PHẦN BETON 6
P. ĐÔNG HÒA - TP. HỒ CHÍ MINH

TRINH THANH HUY
Chairman

Prepared, August 14, 2026
On behalf of The Board of Executive Officers

NGUYEN XUAN VINH
General Director

No. : 713.. /BCKT-TC/2026/AASCS

REVIEW REPORT ON INTERIM FINANCIAL STATEMENTS

To: Shareholders, the Board of Directors and the Board of Executive Officers
BETON 6 CORPORATION

We have audit financial statements of Beton 6 Corporation, were prepared on August 14, 2026, as set out on pages 07 to 44, which comprise Balance Sheet as at ded June 30, 2026, Income Statement, Cash Flow Statement for the six-month period as at ded June 30, 2026 and Notes to Financial Statement.

The Board of Executive Officers' responsibility

The Board of Executive Officers is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnam Enterprise Accounting Standards, and system and comply with relevant statutory requirements, and for such internal controls that the Board of Executive Officers determines is necessary to ensure the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review, we conducted our revfew in accordance with Vietnam Standards on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enabte us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified audit conclusion

- As at June 30, 2026, we have not obtained sufficient appropriate audit evidence regarding the balances of certain liabilities recorded in the accounting records, including short-term trade accounts payable amounting to VND 48,441,097,654 and short-term advances from customers amounting to VND 56,415,519,791 (representing 8.3% of total liabilities). We were unable to determine whether any adjustments were necessary to these liabilities and the related impact, if any, on the financial statements. This matter also existed in the previous financial years.

As at June 30, 2026, the investment in an associate, Beton 6 - Pro Joint Stock Company, with an original cost of VND 1,050,000,000, and the investment in another entity, Balance Holding Joint Stock Company, with an original cost of VND 32,830,800,000, were subject to a provision for impairment of investments amounting to VND 434,236,602. Currently, these two investee companies are temporarily suspending their operations and therefore have not been able to provide their latest financial statements. Due to the lack of information and supporting documents from the investee companies, the Company does not have sufficient basis to reassess and determine the appropriate provision for impairment of these investments. Accordingly, we were unable to determine whether any adjustments were necessary to the provision for impairment of these investments and the related impact, if any, on the financial statements.

Auditor's qualified conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of PIV Joint Stock Company as at June 30, 2026 and of the results of its operations, its cash flow statement for the six-month period then ended accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to interim financial statements.

Emphasis of matter paragraphs

We draw attention to Note VIII.3 "Going concern" to the financial statements, which indicates that, as at June 30, 2026, the Company had accumulated losses of VND 1,484,659,763,065, which exceeded the contributed capital of the owners and the Company's equity; the Company's liabilities exceeded its total assets by VND 1,082,760,877,928, indicating that the Company was in a state of insolvency; and its current liabilities exceeded its current assets by VND 1,205,910,360,243, indicating that the Company's ability to settle its short-term liabilities was not assured. These conditions, together with other matters set forth in Note VIII.3, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Nevertheless, the Company's management believes in the results of its business operations in the foreseeable future, with financial support from its creditors. Accordingly, the Company's financial statements continue to be prepared on a going concern basis, as determined by the Board of Management.

Our auditor's qualified opinion is not relevant to these emphasis of matter paragraphs.

Ho Chi Minh City, dated August 14, 2026

Southern Auditing and Accounting Financial Consulting Services Co., Ltd.

Deputy General Director

CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM

PHUNG VAN THANG

Practicing Auditor Registration Certificate No. 0650-2023-142-1

INTERIM STATEMENT OF FINANCIAL POSITION

As at ded June 30, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
A. SHORT-TERM ASSETS	**100**		**56,353,665,535**	**53,882,562,827**
I. Cash and cash equivalents	**110**	V.1	**21,979,823,178**	**20,269,314,159**
Cash	111	V.1	5,599,365,813	4,044,602,589
Cash equivalents	112	V.1	16,380,457,365	16,224,711,570
II. Short-term investments	**120**	V.4	**630,081,381**	**600,000,000**
Trading securities	121	V.4	-	-
Provisions for decline in value of trading	122	V.4	-	-
Short-term investments held to maturity	123	V.4	112,121,618,252	112,091,536,871
Provision for impairment of short-term held-to-maturity investments	124	V.4	(111,491,536,871)	(111,491,536,871)
III. Short-term receivables	**130**		**19,019,652,660**	**19,825,653,807**
Short-term trade receivables	131	V.2	315,246,984,120	317,048,524,124
Short-term prepayments to suppliers	132	V.3	72,474,083,497	72,492,544,266
Short-term intra-company receivables	133		-	-
Amounts due from customers under	134		-	-
Other short-term receivables	135	V.5	17,880,562,113	16,866,562,487
Short-term provisions for doubtful debts	136	V.6	(386,581,977,070)	(386,581,977,070)
Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	**V.7**	**13,151,633,588**	**13,179,455,167**
Inventories	141	V.7	57,292,985,317	57,320,806,896
Provisions for decline in value of inventories	142	V.7	(44,141,351,729)	(44,141,351,729)
V. Current biological assets	**150**			
VI. Other current assets	**160**		**1,572,474,728**	**8,139,694**
Short-term prepaid expenses	161	V.11	1,564,335,034	-
Deductible VAT	162		-	-
Taxes and other receivables from government	163	V.15	8,139,694	8,139,694
Other current assets	165		-	-
B. LONG-TERM ASSETS	**200**		**124,852,282,315**	**126,375,886,241**
I. Long-term receivables	**210**		**129,738,288**	**129,738,288**
Long-term trade receivables	211		-	-
Long-term prepayments to suppliers	212		-	-
Working capital provided to sub-units	213		-	-
Long-term intra-company receivables	214		-	-
Other long-term receivables	215	V.5	129,738,288	129,738,288
Long-term provisions for doubtful debts	216		-	
II. Fixed assets	**220**		**77,156,896,106**	**79,522,410,668**
Tangible fixed assets	221	V.9	77,156,896,106	79,522,410,668
- Historical costs	222	V.9	196,119,786,473	196,083,186,473
- Accumulated depreciation	223	V.9	(118,962,890,367)	(116,560,775,805)
Finance lease fixed assets	224	V.10	-	-
- Historical costs	225	V.10	1,376,685,762	1,376,685,762
- Accumulated depreciation	226	V.10	(1,376,685,762)	(1,376,685,762)

INTERIM STATEMENT OF FINANCIAL POSITION

As at ded June 30, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
Intangible fixed assets	227		-	-
- Historical costs	228		-	-
- Accumulated depreciation	229		-	-
III. Non-current Biological Assets	**230**			
IV. Investment properties	**240**		-	-
- Historical costs	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in progress	**250**	**V.8**	**11,379,852,995**	**10,426,545,283**
Long-term work in progress	251	V.8	-	-
Construction in progress	252	V.8	11,379,852,995	10,426,545,283
VI. Long-term investments	**260**		**34,061,563,398**	**34,061,563,398**
Investments in subsidiaries	261		-	-
Investments in joint ventures and associates	262	V.4	1,050,000,000	1,050,000,000
Investments in equity of other entities	263	V.4	34,880,800,000	34,880,800,000
Provisions for long-term investments	264	V.4	(1,869,236,602)	(1,869,236,602)
Held to maturity investments	265		-	-
VII. Other long-term assets	**270**		**2,124,231,528**	**2,235,628,604**
Long-term prepaid expenses	271	V.11	2,124,231,528	2,235,628,604
Deferred income tax assets	272		-	-
Long-term equipment and spare parts for	273		-	-
Other long-term assets	274		-	-
TOTAL ASSETS (280=100+200)	**280**		**181,205,947,850**	**180,258,449,068**

INTERIM STATEMENT OF FINANCIAL POSITION

As at ded June 30, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
C. LIABILITIES	**300**		**1,263,966,825,778**	**1,230,695,528,798**
I. Short-term liabilities	**310**		**1,262,264,025,778**	**1,228,992,728,798**
Short-term trade payables	311	V.13	133,503,419,483	137,542,650,156
Short-term prepayments from customers	312	V.14	57,309,266,211	56,362,599,827
Dividends and profits payable	313			
Taxes and other payables to government budget	314	V.15	2,141,271,298	546,128,967
Payables to employees	315		1,036,211,931	1,176,566,659
Short-term accrued expenses	316	V.16	14,090,448,436	14,232,306,423
Short-term intra-company payables	317		-	-
Short-term payables under construction contracts	318		-	-
Short-term deferred revenue	319		-	-
Other short-term payments	320	V.17	713,118,400,509	678,063,156,314
Short-term borrowings and finance lease	321	V.12	339,277,371,124	339,277,371,124
Short-term provisions	322		-	-
Bonus and welfare fund	323		1,787,636,786	1,791,949,328
II. Long-term liabilities	**330**		**1,702,800,000**	**1,702,800,000**
Long-term trade payables	331		-	-
Long-term repayments from customers	332		-	-
Long-term accrued expenses	333		-	-
Intra-company payables for operating capital	334		-	-
Long-term intra-company payables	335		-	-
Long-term unearned revenues	336		-	-
Other long-term payables	337		-	-
Long-term borrowings and finance lease liabilities	338		1,702,800,000	1,702,800,000
Convertible bonds	339		-	-
D. OWNER'S EQUITY	**400**		**(1,082,760,877,928)**	**(1,050,437,079,730)**
I. Owner's equity	**410**	**V.18**	**(1,082,760,877,928)**	**(1,050,437,079,730)**
Contributed capital	411	V.18	329,935,500,000	329,935,500,000
- Ordinary shares with voting rights	411a	V.18	329,935,500,000	329,935,500,000
- Preference shares	411b		-	-
Share premium	412		-	-
Treasury shares	415	V.18	(559,957,325)	(559,957,325)
Development and investment funds	418	V.18	72,523,342,462	72,523,342,462
Other equity funds	419		-	-
Retained earnings	420	V.18	(1,484,659,763,065)	(1,452,335,964,867)
- Retained earnings accumulated to the prior	420a		(1,452,335,964,867)	(1,395,780,261,007)
- Retained earnings of the current period	420b		(32,323,798,198)	(56,555,703,860)
TOTAL SOURCES (440=300+400)	**440**		**181,205,947,850**	**180,258,449,068**

INTERIM STATEMENT OF FINANCIAL POSITION

As at ded June 30, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance

Prepared, August 14, 2026

Chief Accountant and Preparer

Legal representative

CÔNG TY CỔ PHẦN BETON 6
M.S.D.N: 3700364079 - C.T.C.P. * P. ĐÔNG HÒA - TP HỒ CHÍ MINH

NGUYEN THI NGOC TRAM

NGUYEN XUAN VINH

011729 CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM T.P HỒ

INTERIM STATEMENT OF INCOME

Accounting period from January 01, 2026 to June 30, 2026

Unit: VND

Item	Code	Note	Current period	Prior period
Revenues from sales and services rendered	**01**	VI.1	**36,507,053,169**	**59,949,258,871**
Revenue deductions	02	VI.2	-	-
Net revenues from sales and services rendered (10=01-02)	**10**		**36,507,053,169**	**59,949,258,871**
Costs of goods sold	11	VI.3	29,134,236,645	48,101,707,399
Gross profits from sales and services rendered (20=10-11)	**20**		**7,372,816,524**	**11,847,551,472**
Gain/(loss) on disposal of investment property	21		-	-
Financial income	22	VI.4	387,428,257	97,752,377
Financial expenses	23	VI.5	34,488,842,414	3,967,625,448
- In which: Interest expenses	*24*		*34,488,842,414*	*3,967,625,448*
Selling expenses	25	VI.8	-	-
General administration expenses	26	VI.8	5,487,696,429	6,477,397,622
Net (loss)/profit from operating activities {30=20+21+22-(23+25+26)}	**30**		**(32,216,294,062)**	**1,500,280,779**
Other income	31	VI.6	-	1,169,700,000
Other expenses	32	VI.7	107,504,136	70,000,000
Other profits (40=31-32)	40		(107,504,136)	1,099,700,000
Total net profit before tax (50=30+40)	**50**		**(32,323,798,198)**	**2,599,980,779**
Current corporate income tax expenses	51	VI.10	-	-
Deferred corporate income tax expenses	52	VI.11	-	-
(Loss)/profit after corporate income tax (60=50-51-52)	**60**		**(32,323,798,198)**	**2,599,980,779**

Prepared, August 14, 2026

Chief Accountant and Preparer

Legal representative

M.S.D.N: 3700364079 - C.T.C.P. * CÔNG TY CỔ PHẦN BETON 6 * P.ĐÔNG HÒA - TP.HỒ CHÍ MINH

NGUYEN THI NGOC TRAM

NGUYEN XUAN VINH

CASH FLOW STATEMENT

(Indirect method)

Accounting period from January 01, 2026 to June 30, 2026

Unit: VND

Item	Code	Note	Current period	Prior period
I. Cash flows from operating activities				
Loss/profit before tax	**01**		**(32,323,798,198)**	**2,599,980,779**
Adjustments for				
- Depreciation of fixed assets and investment properties	02		2,402,114,562	2,516,534,456
- Provisions	03		-	301,344,041
- (Gains)/losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		-	-
- (Gains)/losses on investing activities	05		(378,493,673)	(1,267,452,377)
- Interest expenses	06		34,488,842,414	3,967,625,448
- Other adjustments	07		-	-
Operating loss/profit before changes in working capital	**08**		**4,188,665,105**	**8,118,032,347**
- (Increase)/decrease in receivables	09		806,001,147	(555,090,896)
- (Increase)/decrease in inventories	10		27,821,579	(1,920,445,312)
- (Increase)/decrease in payables (exclusive of interest payables, enterprise income tax payables)	11		(1,213,232,892)	5,790,304,802
- (Increase)/decrease in prepaid expenses	12		(1,452,937,958)	(1,666,473,216)
- (Increase)/decrease in trading securities	13		-	-
- Interest paid	14		-	-
- Enterprise income tax paid	15		-	-
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(4,312,542)	(19,679,418)
Net cash flows used in operating activities	**20**		**2,352,004,439**	**9,746,648,307**
II. Cash flows from investing activities				
Purchase or construction of fixed assets and other long-term assets	21		(989,907,712)	(324,471,150)
Proceeds from disposals of fixed assets and other long-term assets	22		-	-
Loans and purchase of debt instruments from	23		-	-
Collection of loans and repurchase of debt instruments of other entities	24		-	-
Equity investments in other entities	25		-	-
Proceeds from equity investment in other entities	26		-	-
Interest and dividend received	27		348,412,292	97,752,377
Net cash flows used in investing activities	**30**		**(641,495,420)**	**(226,718,773)**
III. Cash flows from financial activities				
Proceeds from issuance of shares and receipt of contributed capital	31		-	-
Repayments of contributed capital and repurchase of stock issued	32		-	-
Proceeds from borrowings	33		-	-

CASH FLOW STATEMENT

(Indirect method)

Accounting period from January 01, 2026 to June 30, 2026

Unit: VND

Item	Code	Note	Current period	Prior period
Repayment of principal	34		-	-
Repayment of financial principal	35		-	-
Dividends or profits paid to owners	36		-	-
Net cash flows from financial activities	**40**		-	-
Net cash flows during the period	**50**		**1,710,509,019**	**9,519,929,534**
Cash and cash equivalents at the beginning of fiscal year	**60**		**20,269,314,159**	**20,269,314,159**
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	V.1	**21,979,823,178**	**29,789,243,693**

Prepared, August 14, 2026

Chief Accountant and Preparer

Legal representative

CÔNG TY CỔ PHẦN BETON 6
M.S.D.N: 3700...079 - C.T.C.P - P.ĐÔNG HÒA - TP.HỒ CHÍ MINH

NGUYEN THI NGOC TRAM

NGUYEN XUAN VINH

NOTES TO FINANCIAL STATEMENTS

Accounting period from January 01, 2026 to June 30, 2026

I. THE COMPANY'S INFORMATION

1. Form of ownership

Beton 6 Corporation was established under Enterprise Registration Certificate No. 3700364079, initially issued on January 05, 2001, and amended for the 20 time on August 11, 2025 by the Department of Finance of Ho Chi Minh City.

Legal capital:	VND	329,935,500,000
Contributed capital as at June 30, 2026:	VND	329,935,500,000

The head office is located at: Km 1877 National Highway 1K, Dong Hoa Ward, Ho Chi Minh City.

The number of the Company's employees as at June 30, 2026 is 79 people (as at June 30, 2025 was 117 people).

2. Business fields

Manufacturing.

3. Business lines

Manufacturing and assembly of precast concrete components (such as beams, piles, etc.); Mechanical processing, metal treatment and coating (excluding mechanical processing at the head office, except for metal treatment, coating, and plating); Processing and repair of tools, machinery, and mechanical equipment used in the construction industry (excluding metal treatment, coating, and plating); Repair of electrical equipment (excluding metal treatment, coating, and plating); Installation of machinery and industrial equipment; Construction of all types of buildings; Investment in and construction of bridges, culverts, roads, and related components of road and railway works; Construction of other civil engineering projects;
Excavation and site leveling; Installation of electrical systems; Installation of water supply, drainage, heating, and air-conditioning systems; Installation of other construction systems; Pile driving, bored pile drilling, and ground foundation treatment; Transportation services for regular concrete, ready-mixed concrete, and oversized/overweight concrete products (only operated in accordance with legal transport regulations); Real estate business and trading of land use rights owned, leased, or used by the company; Design of transport infrastructure works (bridges, roads), structural design of civil and industrial construction works, and design of machinery and equipment (excluding transportation vehicles); Testing of mineral composition and purity, testing of physical properties and performance of materials, quality and reliability assessment.

Main business line: Concrete manufacturing and trading.

4. Ordinary course of business: 12 months

5. Characteristics of the business activities in the fiscal year that affect the financial statements

None

6. Enterprise structure

Name	Address	Ratio of benefit		Ratio of voting power	
		Closing balance	Opening balance	Closing balance	Opening balance
Subsidiaries company:					
None					
Associates company:					
Beton 6 - Pro Corporation	*Km 1877 National Highway 1K, Binh An Ward, Di An City, Binh Duong Province*	*35.00%*	*35.00%*	*35.00%*	*35.00%*
Joint ventures company:					
None					

Dependent accounting affiliated units having no legal status:

None

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

Annual accounting period of Company is from 01 January to 31 December.

2. Accounting currency

The financial statements are prepared and presented in Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance and the circulars providing guidance on the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation and presentation of its financial statements.

2. Declaration of adherence to Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES

1. Cash and cash equivalents

a. Cash

Cash includes: cash on hand, cash in bank under current account and cash in transit.

b. Cash equivalents

Cash equivalents are short term investments for a period not exceeding 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value from the date of purchase to the date of financial statements.

c. Other currencies convert

Transactions in currencies other than Vietnam dong must be recorded in original currency and converted into Vietnam dong. Overdraft is recorded as a bank loan.

At the reporting date, in accordance with applicable laws and regulations, the Company revalues its foreign currency balances and monetary gold in accordance with the following principles:
Foreign currency balances: translated at the average of the commercial bank's buying and selling exchange rates for telegraphic transfers quoted by the commercial bank with which the Company regularly conducts transactions at the reporting date;
Monetary gold: measured at the domestic market buying price at the reporting date. The domestic market buying price is the buying price announced by the State Bank of Vietnam. In cases where the State Bank of Vietnam does not announce a buying price for gold, the monetary gold is measured based on the buying price announced by entities legally licensed to trade in gold.

2. Financial investment

Financial investment is the outside investments with purpose to use capital reasonably and improve efficiency of business operations such as investments in subsidiaries, joint ventures, cooperation, investment in securities and other financial investments ...

For the preparation of financial statements, the financial investment must be classified as bellows:
- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

c. Investments in subsidiaries, joint ventures and associates

Investments in subsidiaries and associates are stated at original cost. Distributions from accumulated net profits from subsidiaries and associates arising after the date of acquisition are recognized in the financial income. Other distributions (except net profits) are considered a recovery of investments and are deducted to the cost of the investment.

The Company applies accounting regulations on jointly controlled operations and jointly controlled assets as on normal business activities. In which:

- Monitoring incomes, expenses of joint ventures separately and allocated to parties of joint ventures;
- Monitoring contributed assets, contributed capital, liabilities separately in the joint ventures arising from operating joint venture.

Expenses directly related to investment activities in joint ventures and associates have been recorded as financial expense in the period.

Provision for investment losses in other units : losses of subsidiaries, joint ventures, associates have led to loss of capital or provision of investors by declining value of investments .The provision is created or reverted at the reporting date for each investment and are recorded in financial expenses in the period.

d. Investment in equity of other entities

Investment in equity of other entities are the investments in equity instruments of other entities but the Company does not control or influence significantly to the invested entities.

3. Trade and other receivables

All receivables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of receivables must be managed as bellows:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not related to trading activities.

For the preparation of financial statements, the receivables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, in accordance with applicable laws and regulations, the Company revalues its receivables denominated in foreign currencies (except for advances to suppliers; where, at the reporting date, there is sufficient evidence that the suppliers are unable to provide the goods or services and the Company will have to recover such advances in foreign currencies, these advances are treated as monetary items denominated in foreign currencies) at the average of the buying and selling exchange rates for telegraphic transfers quoted by the commercial bank with which the Company regularly conducts transactions at the reporting date.

Provisions for bad debts: The bad debts are make provision at the balance sheet date. The provision or reversal is made at the reporting date and is recorded as management expense of the fiscal year. For the long-term bad debts in many years, the company tried to collect but cannot and there is evidence that the client has insolvency, the company may sell these long-term bad debts to debt collection company or write off (according to regulations and charter of the company).

4. Inventories

a. Recognition basis

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The assets are purchased for the production, use or sale are not presented in this item but are presented in item "Long-term equipment, supplies, spare parts ", including:

- Costs of work in progress beyond a normal operating cycle (over 12 months);

- Supplies, equipment's and spare parts for replacement which reserved period are more than 12 months or more than an ordinary cycle of business operation.

b. Cost determination of inventories

Cost of inventories are determined in accordance with method: Weighted Average

c. Record method of inventories

Inventories are recorded in line with Regular reporting method.

d. Provisions for decline in value of inventories

In the end of accounting year, if inventories do recover enough at its historical value not because of damage, obsolescence, reduction of selling price. In this case, the provision for inventories is recognized. The provision for decline in inventories is the difference between the historical value of inventories and its net realizable value.

5. Tangible and intangible fixed assets, investment properties

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Historical cost of finance lease fixed assets are recognized at the fair value of the leased property or the present value of the minimum lease payment (in case the fair value is higher than the present value of the minimum lease payment) plus the initial costs directly related to the initial operation of financial leasing.

During the operation, the depreciation is recorded to depreciation expense for using assets. Intangible fixed assets which are termed land use rights are depreciated.
Investment properties are depreciated normally, except for investment property for waiting increase of price. The Company just only determine value of loss cause of decreasing value.

Depreciation is provided on a straight-line basis. The useful life are estimated as follows:

- Buildings, structures	5 - 25	years
- Machinery, equipment's	5 - 10	years
- Transportation equipment's, transmitters	6 - 10	years
- Office equipment and furniture	3 - 07	years

6. Construction in progress

Construction in progress represents costs directly attributable to assets under construction and installation (including related borrowing costs in accordance with the Company's accounting policies), such as buildings, machinery and equipment being installed for production, leasing, and administrative purposes, as well as ongoing major repair costs of fixed assets. These assets are recorded at historical cost and are not subject to depreciation.

7. Prepaid expenses

Deferred expenses comprise actual costs incurred that are related to the operating results of multiple accounting periods. Deferred expenses are amortized to expenses on a straight-line basis over a period corresponding to the period in which the related economic benefits are generated. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the Financial Statements.

Prepaid expense is recorded separately: incurred, allocated amount to its cost center and carried amount.
Prepaid expense is classified as follows:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

8. Trade and other payables

All payables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the Company.

The classification of payables must be managed as bellows:
- Trade payables: any payable having from trading activities from purchase, using service, import though consigner;
- Intra-company payables: payables between the company with its dependent branches;
- Other payables: are non trade payables and do not related to trading activities.

For the preparation of financial statements, the payables must be classified as bellows:
- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, the Company revaluates the payables which have balance in foreign currency (except for advance from clients; if we have evidence that the Company will not supply the good or provide the service and the Company will have to return this advance in foreign currency, this advance will be treated as monetary item having foreign currency) at the buying price quoted by commercial bank which is trading with the Company at the reporting date.

9. Loans and finance lease liabilities

Loans in the form of issuance of bond or preference share with preferential terms required the issuer to repurchase at a certain time in the future shall not be reflected on this item.

Loans, debts should be monitored in detail for each entity, each contract and each type of loan assets. The financial lease liabilities are stated at present value of minimum lease payment or the fair value of the lease assets.

For the preparation of financial statements, the loans and finance lease liabilities must be classified as
- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, the Company remeasures the balances of foreign currency-denominated loans and finance lease liabilities using the average of the transfer buying and selling rates quoted by the commercial bank with which the Company regularly conducts transactions at the reporting date.

10. Borrowings and capitalization of borrowing costs

Borrowing costs are recognized into financial expenses, except in case where the borrowings cost directly attribute to the acquisition or work in progress is calculated to value of assets (capitalized), when all the conditions are in accordance with VAS no. 16 "Borrowing costs".

11. Accrued expenses

Payables for purchase, using service from suppliers or providing already by supplier but not yet paid due to lack of supporting documents and payables to employee are allowed to record to expense to match the matching concept between revenue and expense. The accrual must be calculated carefully and must have proper evidence. When these expenses arise, if there is any difference with the amount charged, accountants additionally record or make decrease to cost equivalent to the difference.

12. Capital

a. Contributed capital, share premium, conversion options on convertible bonds, other capital

Capital contribution is stated at actually contributed capital of owners and recorded by each individual, organization.

When capital of the investment license is determined in foreign currency, the determination of the investors shall be based on the actual amount of foreign currencies which they contribute.

Contributed capital in assets must be recorded in revaluation of assets which share holders approved. Intangible assets such as brand, trademark, trade name, right of exploitation, development projects ... shall only be recorded as capital if relevant law allows.

For joint-stock company, contributed capital of the shareholders is recorded according to actual price of stock issuance, but it is reflected in two separate items:
- Contributions from owners are recorded at par value of the shares;
- Share premium is recognized by the greater than or less than difference between the actual price of issue of shares and par value.

In addition, the capital surplus was also recorded at the difference higher or lower between the actual price of stock issuance and the par value of shares as treasury shares.

The conversion options on convertible bonds arising from convertable shares issuance which prescribed in issuance plan. The value of capital component of convertible bonds is the difference between the total proceeds from the issuance of convertible bonds and the value of the debt component of the convertible bonds. At the time of initial recognition, the value of conversion options on convertible bonds are recorded separately in owner's capital. At the bond maturity, accountants shall record this option as capital surplus.

Other capital: to reflect operation capital which set up additionally from the result of the operating results or given as gifts, presents, asset revaluation (under the current regulations).

b. Foreign exchange rate difference

Exchange rate difference is the difference occurring from exchange or revaluating foreign currency monetary items in different exchange rate.

Exchange rate difference is recorded to financial income (if gain) or financial expense (if loss) at the incurred time. Particularly 100% State's capital company which has project implementation, major national projects, exchange rate differences from the previous period of the business activities are reflected on the Balance sheet and gradually allocate into financial income or financial expense.

c. Retained earnings

Retained earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

Profit distribution must be complied with the current financial policies.

Parent Company distribute profit to owners which shall not exceed the undistributed post-tax profits on the consolidated financial statements, including the impact of any gain recognized from the transaction by cheap purchase. In case undistributed post-tax profits in the consolidated financial statements is higher than its financial statements of the the parent company, the parent company make distribution after transferring profits from subsidiary companies to the parent companies.

Profit distribution should take account of non-monetary items in undistributed post-tax profits that may affect cash flows and the dividend payment ability of the Company.

13. Revenues

a. Revenue from sale of goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

b. Revenue from rendering of services

Revenue from rendering of services should be recognized when all the following conditions have been satisfied:

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

c. Financial income

Financial income includes interest, gain on exchange rate difference, dividends... and other income of financial activities.
For interest earned from loans, deferred payment, installment payment: income is recognized when earned and and original loans, principal receivables are not classified as overdue that need provision. Dividend is recognized when the right to receive dividend is established.

d. Other income

Other income includes income from other activities: disposal of asset; penalty receipt, compensation, collection of bad debt which was write off, unknown payables, gift in cash or non cash form...

14. Revenue deductions

The decrease adjustment of revenue shall be as follows:

Trade discount is the discount for customers whom bought large quantity of goods.
Sales rebate is the deduction to the buyer because products, goods are bad, degraded or improper as prescribed in contract.
Sales return are reflected the value of the products, goods which customer returns due to causes such as violations of economic contracts, bad, degraded , wrong category or improper goods.

15. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities...

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).
For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of good sold after deduction of compensation (if any), even these finished goods are not sold.

16. Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency, ...

17. Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods anf providing service.
Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

18. Current and deferred income tax expense

Current income tax expense is calculated basing on taxable profit and income tax rate applied in the current year.

Deferred income tax expense is the corporate income tax will be paid in future resulted from:
- Record of deferred tax payable during the current year;
- Revert of deferred tax assets was recorded in previous years.

19. Relevant parties

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In the review of related parties, nature of the relationship is considered more than legal form.

V . NOTES TO BALANCE SHEET

Unit: VND

1 . CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
Cash on hand	7,614,681	7,552,781
Cash in banks	5,591,751,132	4,037,049,808
Cash equivalents	16,380,457,365	16,224,711,570
+ Term deposit (*)	*16,380,457,365*	*16,224,711,570*
Total	**21,979,823,178**	**20,269,314,159**

Note: (*)
This is a 1-month term deposit at BVBank - Binh Duong Branch, interest rate 4.25%/year and BIDV - TP.HCM Branch, interest rate 4.75%/year

2 . TRADE RECEIVABLES

	Closing balance	Opening balance
Short-term		
Receivables from related parties	37,224,195,713	37,224,195,713
- Industry Construction Corporation	35,758,345,962	35,758,345,962
- Balance Holding JSC	795,808,195	795,808,195
- Industry Construction Corporation - Tay Ninh Branch	670,041,556	670,041,556
Receivables from other parties	278,022,788,407	279,824,328,411
- 3D – Long Hau Co., Ltd	*64,882,114,670*	*64,882,114,670*
- Mr. Tran Nguyen Vu	*33,012,400,000*	*33,012,400,000*
- Others	*180,128,273,737*	*181,929,813,741*
Total	**315,246,984,120**	**317,048,524,124**

Note:
Trade receivables amounting to VND 55,291,064,652 have been pledged to Vietcombank – Ho Chi Minh city branch as collateral for the Company's borrowings.

3 . PREPAYMENTS TO SUPPLIERS

	Closing balance	Opening balance
Short-term		
Prepayment to related parties	1,343,058,697	1,343,058,697
- Industry Construction Corporation	*1,342,947,319*	*1,342,947,319*
- HB Investment Construction Corporation	*111,378*	*111,378*
Prepayment to other parties	71,131,024,800	71,149,485,569
- HB Infrastructure Investment and Cement Company Limited	*55,000,000,000*	*55,000,000,000*
- Others	*16,131,024,800*	*16,149,485,569*
Total	**72,474,083,497**	**72,492,544,266**

4 . FINANCIAL INVESTMENTS

4.1. Held to maturity investments

	Closing balance			Opening balance		
	Historical cost	Recoverable amount	Provision amount	Historical cost	Recoverable amount	Provision amount
Short-term						
- Term deposits (Over 3 months)	630,081,381	630,081,381	-	600,000,000	600,000,000	-
- Bonds	-	-	-	-	-	-
- Lending	**74,966,947,757**	-	**(74,966,947,757)**	**74,966,947,757**	-	**(74,966,947,757)**
+ Industry Construction Corporation (i)	16,100,000,000	-	*(16,100,000,000)*	16,100,000,000	-	*(16,100,000,000)*
+ 3D – Long Hau Co., Ltd (ii)	58,866,947,757	-	*(58,866,947,757)*	58,866,947,757	-	*(58,866,947,757)*
- Interest expenses	**36,524,589,114**	**(24,680,885)**	**(36,549,269,999)**	**36,524,589,114**	-	**(36,524,589,114)**
+ Industry Construction Corporation	6,728,945,263	-	(6,728,945,263)	6,728,945,263	-	(6,728,945,263)
+ 3D – Long Hau Co., Ltd	29,689,153,515	-	(29,689,153,515)	29,689,153,515	-	(29,689,153,515)
+ Others	106,490,336	(24,680,885)	(131,171,221)	106,490,336	-	(106,490,336)
Total	**112,121,618,252**	**605,400,496**	**(111,516,217,756)**	**112,091,536,871**	**600,000,000**	**(111,491,536,871)**

Ghi chú:

(i) Under the following loan agreements: No. DCC-BT6-05/2016 dated October 14, 2016; No. BT6-DCC-06/2016 dated November 1, 2016; No. 3008/2017/BT6-DCC dated August 30, 2017; No. DCC-BT6-30.06/HĐV/2017 dated June 30, 2016; and No. 01/2017/BT6-DCC dated March 6, 2017. The loan term is specified in each respective agreement, with an interest rate of 7.8% per annum and no collateral. The Company has made a 100% provision for these loans.

(ii) Under the following agreements: Nos. 01, 02, 03, 04, 05 and 06/2011/HĐTD-BT6-3D; and No. 07/2012/HĐTD-BT6-3D. The loan term is specified in each respective agreement, with an interest rate of 21.5% per annum and no collateral. The Company has made a 100% provision for these loans.

4.2. Investments in equity of other entities

				Opening balance		
	Historical cost	Recoverable amount	Provision amount	Historical cost	Recoverable amount	Provision amount
a. Investments in joint ventures and associates	***1,050,000,000***	***1,050,000,000***	-	***1,050,000,000***	***1,050,000,000***	-
Beton 6 - Pro Corporation (i)	*1,050,000,000*	1,050,000,000	-	*1,050,000,000*	1,050,000,000	-

b. Investments in equity of other entities	***34,880,800,000***	***33,011,563,398***	***(1,869,236,602)***	***34,880,800,000***	***33,011,563,398***	***(1,869,236,602)***
Transportation Import Export and Construction jont stock company (stock code: TNM) (ii)	*2,050,000,000*	615,000,000	*(1,435,000,000)*	*2,050,000,000*	615,000,000	*(1,435,000,000)*
Balance Holding JSC (iii)	*32,830,800,000*	32,396,563,398	*(434,236,602)*	*32,830,800,000*	32,396,563,398	*(434,236,602)*
Total	**35,930,800,000**	**34,061,563,398**	**(1,869,236,602)**	**35,930,800,000**	**34,061,563,398**	**(1,869,236,602)**

Notes:

(i) The Company is holding 105,000 shares of Beton 6 - Pro Corporation (equivalent to par value of VND 1,050,000,000), equivalent to 35% of the charter capital according to the Business Registration Certificate No. 3702772228, amended for the second time on November 03, 2022, issued by the Department of Planning and Investment of Binh Duong Province.

(ii) The Company is holding 150,000 shares of Transportation Import Export and Construction jont stock company (equivalent to par value of VND 1,500,000,000), equivalent to 35% of the charter capital according to the Business Registration Certificate No. 4103002858, amended for the 20th time on April 15, 2014, issued by the Department of Planning and Investment of Ho Chi Minh City.

(iii) The Company is holding 1,255,000 shares of Balance Holding JSC (equivalent to par value of VND 1,250,000,000), equivalent to 13.94% of charter capital according to Business Registration Certificate No. 0312479451, initially issued on September 27, 2013, issued by the Department of Planning and Investment of Ho Chi Minh City.

- Operating status of joint ventures and associates: Beton 6 - Pro Joint Stock Company is temporarily suspending its business operations.

5 . OTHER RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
5.1. Other short-term				
- Advance	9,885,540,000	(9,426,893,232)	9,778,544,497	(9,426,893,232)
- Deposits	1,230,696,294	-	1,230,696,294	-
- Other receivables	6,764,325,819	(5,856,997,422)	5,857,321,696	(5,856,997,422)
+ 620 - Ben Tre Construction Corporation	*2,296,504,179*	*(2,296,504,179)*	*2,296,504,179*	*(2,296,504,179)*
+ Others	*4,467,821,640*	*(3,560,493,243)*	*3,560,817,517*	*(3,560,493,243)*
Total	**17,880,562,113**	**(15,283,890,654)**	**16,866,562,487**	**(15,283,890,654)**
5.2. Other long-term receivables				
- Deposits	129,738,288	-	129,738,288	-
Total	**129,738,288**	**-**	**129,738,288**	**-**

6 . BAD DEBTS

	Closing balance		Opening balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
- Total value of trade receivables overdue debts or no overdue doubtful debts	298,925,957,771	45,000,000	298,925,957,771	45,000,000
Details:				
- Industry Construction Corporation	*35,758,345,962*	-	*35,758,345,962*	-
- Balance Holding JSC	*795,808,195*	-	*795,808,195*	-
- Industry Construction Corporation - Tay Ninh Branch	*670,041,556*	-	*670,041,556*	-
- 3D – Long Hau Co., Ltd	*64,882,114,670*	-	*64,882,114,670*	-
- Mr. Tran Nguyen Vu	*33,012,400,000*	-	*33,012,400,000*	-
- Others	*163,807,247,388*	*45,000,000*	*163,807,247,388*	*45,000,000*
- Total value of prepayments to suppliers overdue debts or no overdue doubtful debts	72,419,874,385	2,745,740	72,419,874,385	2,745,740
Details:				
- Industry Construction Corporation	*1,342,947,319*	-	*1,342,947,319*	-
- HB Investment Construction Corporation	*55,000,000,000*	-	*55,000,000,000*	-
- Others	*16,076,927,066*	*2,745,740*	*16,076,927,066*	*2,745,740*

- Total value of other receivables overdue debts or no overdue doubtful debts	15,283,890,654	-	15,283,890,654	-
Details:				
- 620 - Ben Tre Construction Corporation	*2,296,504,179*	-	*2,296,504,179*	-
- Nguyen Ngoc Dung	*4,832,290,818*	-	*4,832,290,818*	-
- Others	*8,155,095,657*	-	*8,155,095,657*	-
Total	**386,629,722,810**	**47,745,740**	**386,629,722,810**	**47,745,740**

7 . INVENTORIES

	Closing balance		Opening balance	
	Original cost	**Provision**	**Original cost**	**Provision**
- Raw materials	4,143,156,753	(991,488,034)	5,190,200,931	(991,488,034)
- Tools and supplies	43,062,181	(9,349,571)	54,246,241	(9,349,571)
- Work in progress	31,185,997,514	(31,185,997,514)	31,185,997,514	(31,185,997,514)
- Finished goods	21,325,938,421	(11,359,686,162)	20,295,531,762	(11,359,686,162)
- Goods	594,830,448	(594,830,448)	594,830,448	(594,830,448)
Total	**57,292,985,317**	**(44,141,351,729)**	**57,320,806,896**	**(44,141,351,729)**

Notes:

- Value of unused or degraded inventories which are unsold at the end of fiscal year: VND 44,141,351,729.

- Value of inventories put up as collateral to ensure liabilities at the end of fiscal year: VND 0.

8 . LONG-TERM CONTRUCTION IN PROGRESS

	Closing balance	Opening balance
- Purchase of fixed assets	809,250,000	
Repair Fixed Assets	1,576,811,788	1,432,754,076
Construction in progress	8,993,791,207	8,993,791,207
- Expansion of yard	*8,586,545,434*	*8,586,545,434*
- Housing project in Chau Thoi	*407,245,773*	*407,245,773*
Total	**11,379,852,995**	**10,426,545,283**

9 . INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings, structures	Machine, equipment	Transportation equipment	Office equipment	Other tangible fixed assets	Total
Historical cost						
Opening balance	133,171,881,960	42,268,965,503	18,531,825,504	2,110,513,506	-	196,083,186,473
Increase	-	36,600,000	-	-	-	36,600,000
- Additions	-	36,600,000	-	-	-	36,600,000
- Other increases	-	-	-	-	-	-
Decrease	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Closing balance	133,171,881,960	42,305,565,503	18,531,825,504	2,110,513,506	-	196,119,786,473
Accumulated depreciation						
Opening balance	53,650,041,123	42,268,395,672	18,531,825,504	2,110,513,506	-	116,560,775,805
Increase	2,399,999,645	2,114,917	-	-	-	2,402,114,562
- Depreciation	2,399,999,645	2,114,917	-	-	-	2,402,114,562
- Other increases	-	-	-	-	-	-
Decrease	-	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Closing balance	56,050,040,768	42,270,510,589	18,531,825,504	2,110,513,506	-	118,962,890,367
Net book value						
Opening balance	79,521,840,837	569,831	-	-	-	79,522,410,668
Closing balance	77,121,841,192	35,054,914	-	-	-	77,156,896,106

Notes:

- Ending net book value of tangible fixed assets put up as collateral for loans: *VND*

Certain tangible fixed assets, comprising fully depreciated machinery and equipment that are still in use, have been pledged as collateral for borrowings at Vietcombank – Ho Chi Minh City Branch.

- Historical cost of fully depreciated tangible fixed assets at the end of the period: *VND* *78,662,615,248*

- Historical cost of fixed assets at the end of the period awaiting disposal: *VND* *-*

10 . INCREASE OR DECREASE IN FINANCIAL LEASE FIXED ASSETS

Item	Machinery, equipment	Transportation equipments, transmitters	Total
Historical cost			
Opening balance	1,376,685,762	-	1,376,685,762
Increase	-	-	-
- Additions	-	-	-
- Other increases	-	-	-
Decrease	-	-	-
- Return of finance lease fixed assets	-	-	-
- Repurchase of finance lease fixed assets	-	-	-
- Other decreases	-	-	-
Closing balance	1,376,685,762	-	1,376,685,762
Accumulated depreciation			
Opening balance	1,376,685,762	-	1,376,685,762
Increase	-	-	-
- Depreciation	-	-	-
- Other increases	-	-	-
Decrease	-	-	-
- Return of finance lease fixed assets	-	-	-
- Repurchase of finance lease fixed assets	-	-	-
- Other decreases	-	-	-
Closing balance	1,376,685,762	-	1,376,685,762
Net book value			
Opening balance	-	-	-
Closing balance	-	-	-

Notes:

- *Additional rents shall be recorded to expenses during the period: None*
- *Bases for determination of additional rents: None.*
- *Terms for lease extension or rights to purchase assets: According to lease contract*

11 . PREPAID EXPENSES

	Closing balance	Opening balance
11.1. Short-term		
- Dispatched tools and supplies	-	-
- Allocation of prepaid land lease	1,564,335,034	-
- Others	-	-
Total	**1,564,335,034**	**-**
11.2. Long-term		
- Dispatched tools and supplies	493,941,528	500,158,604
- Allocation of technology transfer costs for reinforced concrete	1,630,290,000	1,735,470,000
- Others		
Total	**2,124,231,528**	**2,235,628,604**

12 . BORROWINGS AND FINANCE

12.1. Short-term

a. Borrowings and finance lease liabilities

	Closing balance	During the period		Opening balance
	Value	Increase	Decrease	Value
Bank loans:				
The JSC Bank for Foreign Trade of Vietnam - HCM Branch	63,771,084,251	-	-	63,771,084,251
Beton 6 E&C Joint Stock Company	1,500,000,000	-	-	1,500,000,000
Mrs. Nguyen Thi Lan Anh (*)	273,038,582,082	-	-	273,038,582,082
Mr. Pham Van Hien	87,000,000	-	-	87,000,000
Mr. Tran Thien Chau	800,000,000	-	-	800,000,000
Current portion of long-term bank loans:				
Chailease International Leasing Co., Ltd.	80,704,791	-	-	80,704,791
Total	**339,277,371,124**	**-**	**-**	**339,277,371,124**

Details of loans as at the end of the period as follows:

No/.Date of loan contract	Lender	Maturity	Interest rate	Closing balance	Loan guarantee method
Credit contract No. 0084/KHDN1/16NH and Loan contract according to limit No. 01/CV-0084/KHDN1/16NH dated April 28, 2016	The JSC Bank for Foreign Trade of Vietnam - HCM Branch	09 months	8.2-8.5%	-	Secured by trade receivables amounting to VND 55,291,064,652 and tangible fixed assets amounting to VND 3,092,759,360.
Capital lending agreement No. 0105/2017/HĐVT dated April 28, 2017	Beton 6 E&C Joint Stock Company	03 months	7.8%	-	Unsecured loan
Minutes of Agreement No. 01/2025/BBTTTL dated January 02, 2025	Mrs. Nguyen Thi Lan Anh (*)	12 months	12.0%	-	Unsecured loan

Loan Agreement No. 2512/2019/HĐV/BT6-PVH dated December 25, 2019	Mr. Pham Van Hien	03 months	12.0%	-	Unsecured loan
Loan Agreement No. 1402/2020/BT6-TTC dated February 14, 2020	Mr. Tran Thien Chau	06 months	0.0%	-	Unsecured loan
Current portion of long-term bank loans:					
Credit contract No. C161006702 dated October 13, 2016	Chailease International Leasing Co., Ltd.	36 months	8.2%	-	Loan security deposit: VND 68,834,288.
Total				-	-

Note: (*)

According to Debt Sale and Purchase Agreement No. 33/2021/DATC-NTLA dated December 15, 2021, all principal and interest debt obligations of Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch No.1 were transferred to Mrs. Nguyen Thi Lan Anh for debt recovery management from January 04, 2022.

According to the Debt Auction Asset Sale and Purchase Agreement No. 344/2023/HĐMBN dated April 11, 2023, all principal and interest debt obligations of National Citizen Commercial Joint Stock Bank were transferred to Mrs. Nguyen Thi Lan Anh for debt recovery management from April 11, 2023.

According to Debt Sale and Purchase Agreement No. 01/2023/MBN/Beton6 dated November 01, 2023, all principal and interest debt obligations of Vietnam Export Import Commercial Joint Stock Bank were transferred to Mrs. Nguyen Thi Lan Anh for debt recovery management from November 03, 2023.

12.2. Overdue borrowings and finance lease liabilities

	Closing balance		Opening balance	
	Principal	Interest	Principal	Interest
- Borrowings	**339,196,666,333**	**288,188,307,988**	**339,196,666,333**	**257,105,171,363**
The JSC Bank for Foreign Trade of Vietnam - HCM Branch	*63,771,084,251*	*71,045,239,879*	*63,771,084,251*	*67,077,614,431*
Beton 6 E&C Joint Stock Company	*1,500,000,000*	-	*1,500,000,000*	-
Mrs. Nguyen Thi Lan Anh	*273,038,582,082*	*217,143,068,109*	*273,038,582,082*	*190,027,556,932*
Mr. Pham Van Hien	*87,000,000*	-	*87,000,000*	-
Mr. Tran Thien Chau	*800,000,000*	-	*800,000,000*	-

- Finance lease liabilities	**80,704,791**	**-**	**80,704,791**	**-**
Chailease International Leasing Co., Ltd.	*80,704,791*	-	*80,704,791*	-
Total	**339,277,371,124**	**288,188,307,988**	**339,277,371,124**	**257,105,171,363**

Note: *All short-term borrowings and finance lease liabilities are overdue and remain unpaid, as they originate from the list of creditors presented at the Creditors' Meeting. Due to financial difficulties, the Company has not been able to settle these matured obligations.*

13 . TRADE PAYABLES

	Closing balance	Opening balance
Short-term		
Trade payables for related parties	**2,511,570,860**	**2,511,570,860**
- Beton 6 E&C Joint Stock Company	2,511,570,860	2,511,570,860
Trade payables for other parties	**130,991,848,623**	**135,031,079,296**
- H&B Engineering & Construction Corporation	2,097,222,475	2,097,222,475
- Đong Me Kong Construction Trading and	9,195,041,735	9,195,041,735
- Southern Branch – Multimodal Transport Joint Stock Company	8,195,337,277	8,195,337,277
- No. 1 Building Materials Corporation – One Member Company Limited	11,932,519,621	11,932,519,621
- Mrs. Nguyen Thi Lan Anh	51,283,601,848	51,283,601,848
- Others	48,288,125,667	52,327,356,340
Total	**133,503,419,483**	**137,542,650,156**

Note:

Most of the short-term trade payables are overdue debts that have not yet been settled, as listed in the List of Creditors from the Creditors' Meeting.

Among them, an amount of VND 37,526,354,069 is currently under dispute; the payable to SMC Trading Investment Joint Stock Company amounting to VND 11,603,913,165 has been assigned to Ms. Nguyen Thi Lan Anh pursuant to the Debt Assignment Agreement No. 0910/2024/BBCN dated October 09, 2024.

14 . PREPAYMENTS FROM CUSTOMERS

	Closing balance	Opening balance
Short-term		
Prepayments to related parties	**14,846,649,764**	**14,846,649,764**
- Beton 6 - Pro Corporation	*4,420,377,974*	*4,420,377,974*
- Industry Construction Corporation	*9,669,837,270*	*9,669,837,270*
- Beton 6 E&C Joint Stock Company	*756,434,520*	*756,434,520*
Prepayments to other parties	**42,462,616,447**	**41,515,950,063**
- Cuu Long Corporation for Investment, Development and Project Management of Infrastructure	*7,530,880,117*	*7,530,880,117*
- Others	*34,931,736,330*	*33,985,069,946*
Total	**57,309,266,211**	**56,362,599,827**

Note:

Most of the short-term prepayments from customers are overdue payables, as reflected in the List of Creditors of the Creditors' Meeting.

15 . TAXES AND OTHER PAYABLES TO THE STATE

	Opening balance	Increase in period	Paid in period	Closing balance
15.1. Taxes and other payables to government budget				
Value added tax	543,914,920	949,489,335	940,299,676	553,104,579
Import and Export tax	-	-	-	-
Corporate income tax	-	-	-	-
Personal income tax	2,214,047	86,493,515	64,875,875	23,831,687
Land tax and land rent	-	3,128,670,064	1,564,335,032	1,564,335,032
Other taxes	-	1,901,594	1,901,594	-
Total	**546,128,967**	**4,166,554,508**	**2,571,412,177**	**2,141,271,298**
15.2. Taxes and other receivables from government budget				
Import and Export tax	-	-	-	-
Personal income tax	-	-	-	-
Corporate income tax	8,139,694	-	-	8,139,694
Total	**8,139,694**	**-**	**-**	**8,139,694**

Notes: *The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation to many types of transactions is susceptible to varying interpetations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.*

16 . ACCRUED EXPENSES

	Closing balance	Opening balance
Short-term		
- Interest expense	**1,421,102,634**	**1,421,102,634**
+ Related parties	646,315,411	646,315,411
- Beton 6 E&C Joint Stock Company	*464,244,178*	*464,244,178*
- HB Investment Construction Corporation	*182,071,233*	*182,071,233*
+ Other parties	774,787,223	774,787,223
- H&B Construction & Engineering Corporation	*747,890,645*	*747,890,645*
- Balance Finance & Investment Co., Ltd.	*26,896,578*	*26,896,578*
- Accrued expenses for project	**12,622,005,427**	**12,622,005,427**
- Other accrued expenses	**47,340,375**	**189,198,362**
Total	**14,090,448,436**	**14,232,306,423**

17 . OTHER PAYABLES

	Closing balance	Opening balance
Short-term		
- Trade union fund	844,474,499	845,043,839
- Insurance (social, health, unemployment)	157,912,230	-
- Dividends payable	272,532,512	272,532,512
- Related party payables	1,281,037,682	1,281,037,682
+ Industry Construction Corporation (Interest)	*697,289,016*	*697,289,016*
+ Balance Holding JSC (Interest)	*164,315,333*	*164,315,333*
+ Beton 6 E&C Joint Stock Company (Factory rental deposit)	90,000,000	90,000,000
+ HB Investment Construction Corporation (Interest)	39,433,333	39,433,333

+ Mr. Trinh Thanh Huy (Borrowing)	*290,000,000*	*290,000,000*
- Other payables	710,562,443,586	675,664,542,281
+ Vietcombank	*71,045,239,877*	*67,077,614,431*
+ Mrs. Nguyen Thi Lan Anh	*426,411,956,769*	*395,890,739,801*
. Interest (Originated from debt purchase agreements)	*420,463,394,112*	*389,942,177,144*
. Borrowing	*5,948,562,657*	*5,948,562,657*
+ HB Investment Company Limited (Offset from the Business Cooperation Contract with Industry Construction Corporation)	*194,983,986,667*	*194,983,986,667*
+ High Tech Concrete Investment JSC (temporary import of pipe piles)	*4,807,961,757*	*4,807,961,757*
+ Others	*13,313,298,516*	*12,904,239,625*
Total	**713,118,400,509**	**678,063,156,314**

Note:

Most of the short-term other payables are overdue liabilities, as listed in the List of Creditors presented at the Creditors' Meeting. Due to the Company's financial difficulties, these amounts have not yet been settled.

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18 . OWNER'S EQUITY

18.1. Change in owner's equity

	Contributed capital	Share premium	Treasury shares	Development and investment funds	Undistributed profit after tax	Total
Previous opening balance	**329,935,500,000**	-	**(559,957,325)**	**72,523,342,462**	**(1,395,780,261,007)**	**(993,881,375,870)**
- Increase in capital	-	-	-	-	-	-
- Profit of the previous year	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-
- Decrease in capital	-	-	-	-	-	-
- Loss of the previous year	-	-	-	-	(56,555,703,860)	(56,555,703,860)
- Dividend in shares	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
Current opening balance	**329,935,500,000**	-	**(559,957,325)**	**72,523,342,462**	**(1,452,335,964,867)**	**(1,050,437,079,730)**
- Increase in capital	-	-	-	-	-	-
- Profit of the current year	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-
- Decrease in capital	-	-	-	-	-	-
- Loss of the current year	-	-	-	-	(32,323,798,198)	(32,323,798,198)
- Other decrease	-	-	-	-	-	-
Current closing balance	**329,935,500,000**	-	**(559,957,325)**	**72,523,342,462**	**(1,484,659,763,065)**	**(1,082,760,877,928)**

18.2. Details of contributed capital	**Closing balance**	**Opening balance**
Contributed capital of Parent Company	-	-
Contributed capital of others	329,935,500,000	329,935,500,000
Total	**329,935,500,000**	**329,935,500,000**

18.3. Capital transactions with owners and distribution of dividends and profits

	Closing balance	**Opening balance**
- Owner's invested equity		
+ Opening capital	329,935,500,000	329,935,500,000
+ Increase in capital during the fiscal year	-	-
+ Decrease in capital during the fiscal year	-	-
+ Closing capital	329,935,500,000	329,935,500,000
- Dividends or distributed profits	-	-

18.4. Shares		
- Number of shares registered issuance	32,993,550	32,993,550
- Number of shares sold to public market	32,993,550	32,993,550
+ Common shares	32,993,550	32,993,550
+ Preference shares	-	-
- Number of shares repurchased (treasury shares)	88,040	88,040
+ Common shares	88,040	88,040
+ Preference shares	-	-
- Number of shares outstanding	32,905,510	32,905,510
+ Common shares	32,905,510	32,905,510
+ Preference shares	-	-

** Par value of shares outstanding: VND 10,000 / share.*

19.5. Dividends	**Closing balance**	**Opening balance**
- Declared dividends after the fiscal year-end		
+ Declared dividends on common shares		
+ Declared dividends on preference shares		
- Dividends on accumulated preference shares not recorded		

19.6. Funds	**Closing balance**	**Opening balance**
- Development and investment funds	72,523,342,462	72,523,342,462
- Fund for support of arrangement of enterprises	-	-
- Otherequity funds	-	-

19 . OFF-BALANCE SHEET ACCOUNTS

19.1. Foreign currency

	Closing balance	**Opening balance**
- USD	-	-
- JPY	-	-

20.2. Doubtful debts written-offs

Entity	**VND**	**At time**	**Reason**
How Yu Construction Company (Vietnam) Co., Ltd.	2,169,725,093	2020	Doubtful debts
Branch of 379 Construction - Trading JSC	25,000,000	2013	Doubtful debts

Center for Application of New Technology & Construction Works 768	54,000,000	2013	Doubtful debts
Saigon Construction Corporation Branch - Construction & Infrastructure Development Enterprise	14,711,200	2013	Doubtful debts
Ngoc Sang Private Enterprise	9,200,000	2013	Doubtful debts
Lilama 7 Joint Stock Company	39,750,534	2013	Doubtful debts
67 Traffic Construction Company	720,895,366	2012	Doubtful debts
B.H.E	628,450,411	2012	Doubtful debts
HCM City Branch - Traffic Construction Corporation 5 (518)	173,878,799	2010	Doubtful debts
820 Traffic Construction Joint Stock Company	280,133,797	2010	Doubtful debts
Others	6,870,089,694		Doubtful debts
Total	**10,985,834,894**		

VI . NOTES TO INCOME STATEMENT

Unit: VND

1 . REVENUES FROM SALES AND SERVICES RENDERED

	Current period	Prior period
Revenue from sales of concrete finished goods	31,862,632,280	59,949,258,871
Other revenue	4,644,420,889	-
Total	**36,507,053,169**	**59,949,258,871**

2 . REVENUE DEDUCTIONS

	Current period	Prior period
Commercial discounts	-	-
Sales rebates	-	-
Sales returns	-	-
Total	**-**	**-**

3 . COST OF GOODS SOLD

	Current period	Prior period
Cost of concrete finished goods	28,922,096,674	48,101,707,399
Other cost	212,139,971	-
Total	**29,134,236,645**	**48,101,707,399**

4 . FINANCIAL INCOME

	Current period	Prior period
Interest income	387,428,257	97,752,377
Profit from the sale of investments	-	-
Others	-	-
Total	**387,428,257**	**97,752,377**

5 . FINANCIAL EXPENSES

	Current period	Prior period
Interest expenses, bond interest	34,488,842,414	3,967,625,448
Cost of investment cooperation contract	-	-
Others	-	-
Total	**34,488,842,414**	**3,967,625,448**

6 . OTHER INCOME

	Current period	Prior period
Proceeds from disposals of fixed assets	-	1,169,700,000
Others	-	-
Total	**-**	**1,169,700,000**

7 . OTHER EXPENSES

	Current period	Prior period
Disposals of fixed assets, tool and instruments	-	-
Penalty for administrative violations	107,504,136	70,000,000
Penalty for economic contract	-	-
Others	-	-
Total	**107,504,136**	**70,000,000**

8 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

	Current period	Prior period
8.1. Selling expenses		
8.2. General administration expenses		
Costs of materials, package	58,242,470	37,153,074
Costs of tools, supplies	-	-
Labour costs and staff costs	2,626,490,510	2,772,482,898
Depreciation	-	-
Tax, duties, fees	-	-
Provision for doubtful debts	-	301,344,041
Costs of outsourcing services	5,639,449	-
Other expenses in cash	2,797,324,000	3,366,417,609
Total	**5,487,696,429**	**6,477,397,622**

9 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

	Current period	Prior period
Costs of materials, package	21,508,334,746	38,896,330,623
Costs of tools, supplies	-	-
Labour costs and staff costs	7,938,122,929	9,555,950,195
Depreciation	2,397,802,020	2,496,855,038
Tax, duties, fees	-	-
Provision for doubtful debts	-	301,344,041
Cost of hired services	466,930,425	408,699,751
Other expenses in cash	3,341,149,614	4,100,274,493
Total	**35,652,339,734**	**55,759,454,141**

10 . CURRENT INCOME TAX EXPENSES

	Current period	Prior period
Tax expenses in respect of the current year taxable profit	-	-
Adjustment of tax expenses in the previous years to the current year	-	-
Total	-	-

11 . DEFERRED CORPORATE INCOME TAX EXPENSES

	Current period	Prior period
- Deferred corporate income tax expenses incurred from taxable temporary differences	-	-
- Deferred corporate income tax expenses incurred from reversion of deferred income tax assets	-	-
- Income from deferred corporate income tax expenses come from deductible temporary differences	-	-
- Income from deferred corporate income tax expenses come from unused taxable losses and unused taxable incentives	-	-
- Income from deferred corporate income tax expenses come from reversion of deferred income tax assets	-	-
Total	-	-

12 . BASIC EARNINGS PER SHARE

	Current period	Prior period
Profits after enterprise income tax	(32,323,798,198)	2,599,980,779
Profit or loss allocated to shareholders holding common shares	(32,323,798,198)	2,599,980,779
Bonus and welfare funds deducted from profits after enterprise income tax (*)	-	-
Average common shares outstanding during the year	32,905,510	32,905,510
Basic earnings per share	(982)	79

13 . DILUTED EARNINGS PER SHARE

	Current period	Prior period
Profit or loss allocated to shareholders holding common shares	(32,323,798,198)	2,599,980,779
Bonus and welfare funds deducted from profits after enterprise	-	-
Common shares expected to release	-	-
Average common shares outstanding during the year	32,905,510	32,905,510
Diluted earnings per share	(982)	79

VII . ADDITIONAL INFORMATION ON ITEMS IN THE STATEMENT OF CASH FLOWS

1 . Non-monetary transactions affecting cash flows statement in the future

	Current period	Prior period
Purchasing assets by receiving direct debts or finance lease	-	-
Purchasing enterprises by issuing shares	-	-
Converting debts into owner's equity	-	-
Other nonmonetary transactions	-	-

2 . Cash and cash equivalents held by the Company without use

None.

3 . Proceeds from borrowings during the fiscal year

	Current period	Prior period
Proceeds from ordinary loan contracts	-	-
Proceeds from issuance of common bonds	-	-
Proceeds from issuance of convertible bonds	-	-
Proceeds from issuance of preference shares classified as liabilities	-	-
Proceeds from government bonds purchased for resale and security REPO;	-	-
Proceeds from other borrowings	-	-

4 . Payments on principal during the fiscal year

	Current period	Prior period
Payments from ordinary loan contracts	-	-
Payments from issuance of common bonds	-	-
Payments from issuance of convertible bonds	-	-
Payments from issuance of preference shares classified as liabilities	-	-
Payments from government bonds purchased for resale and security REPO;	-	-
Payments from other borrowings	-	-

VIII . OTHER INFORMATION

1 . Related party information

1.1. Transactions with key management members

The key management members and individuals related including: the Board of Directors, the Board of Executive Officers and the Board of Supervisors.

Transactions during the period between the Company and members of key management:

The expense of the Board of Directors, the Board of Executive Officers and the Board of Supervisors:

	Current period	Prior period
Salary	203,483,918	154,487,869
Remuneration	-	-

In which:

Full name	Position	Salary	Remuneration
Six-month of year 2025			
NGUYEN XUAN VINH	General Director	-	-
NGUYEN THI NGOC TRAM	Chief Accountant	154,487,869	-
TOTAL		**154,487,869**	-
Six-month of year 2025			
NGUYEN XUAN VINH	General Director	-	-
NGUYEN THI NGOC TRAM	Chief Accountant	203,483,918	-
TOTAL		**203,483,918**	-

Other transactions	Position	Current period	Prior period
None.			

At the end of the accounting period, the debts must be paid and receivable to members of key management are as follows:

	Position	Current period	Opening balance
Payments			
- Mr. Trinh Thanh Huy	Chairman	290,000,000	290,000,000

1.2. Transactions with related parties are organizations

Related Parties	Relationship	Ownership
Beton 6 - Pro Corporation	*Associates company*	*35%*
HB Investment Construction Corporation	*Co-key management member*	
Industry Construction Corporation	*Co-key management member*	
Industry Construction Corporation - Tay Ninh Branch	*Co-key management member*	
Balance Holding JSC	*Co-key management member*	
Beton 6 E&C Joint Stock Company	*Co-key management member*	

Transactions with related parties during the period as follows:

Related Parties	Transaction	Amount (VND)
None		

At the end of the period, the debts must be paid and receivable to related parties as follows:

Receivables, Payables	Transaction	Value (VND)
- Trade Receivables		
Industry Construction Corporation	Construction works	35,758,345,962
Industry Construction Corporation - Tay Ninh Branch	Construction works	670,041,556
Balance Holding JSC	Trading of materials	795,808,195
- Prepayments to suppliers		
Industry Construction Corporation	Cost of Vinci project	1,342,947,319
HB Investment Construction Corporation	Trading of materials	111,378
- Investments held to maturity		
Industry Construction Corporation	Lending	16,100,000,000
	Interest expenses	6,728,945,263
- Other Receivables		
Balance Holding JSC	Lending	100,000,000
- Short-term trade payables		
Beton 6 E&C Joint Stock Company	Expenses for machinery and equipment rental, trading of materials	2,511,570,860
- Short-term prepayments from customers		
Beton 6 - Pro Corporation	Subcontracting and management expenses for the production of precast concrete components	4,420,377,974
Industry Construction Corporation	Advance for the Vinci project	9,669,837,270
Beton 6 E&C Joint Stock Company	Processing of precast concrete components	756,434,520
- Other short-term payments		
Beton 6 E&C Joint Stock Company	Deposit for factory lease	90,000,000
Industry Construction Corporation	Interest expenses	697,289,016
Balance Holding JSC	Interest expenses	164,315,333
HB Investment Construction Corporation	Interest expenses	39,433,333
- Short-term accrued expenses		
HB Investment Construction Corporation	Interest expenses	182,071,233

2 . Segment reporting

Business segment

Currently, production and business activities of the Company, primal focused on concrete manufacturing. This is not a enterprises activity leather industry, supply many products and services group. Therefore, the Board of Executive Officers decided not to apply for department reporting by business area.

Geographic segment

The Company's products are mainly sold in the same geographic area, there is no significant diggerence in economic benefits or bear the risk. Therefore, the Board of Executive Officers decided not to apply for department reporting by geographic area.

3 . Information about Going-concern Assumption and Events After the Reporting Period

a/ Regarding Finance:

- As of June 30, 2026, the Company's accumulated loss is VND 1,484,659,763,065, which has not exceeded the charter capital and owner's equity. Liabilities are VND 1,082,760,877,928 more than Total Assets, therefore the Company fell into bankruptcy.
- The Company's short-term debt is larger than its short-term assets by VND 1,205,910,360,243. Therefore, the Company's ability to pay short-term debt will be difficult.
- Ability to pay debts: The Company will have difficulty paying debts due to creditors under the Loan Agreements. The Company isn't relying too much on short-term loans to finance long-term assets.
- Creditors don't have show signs of stopping or withdrawing financial support.
- Net cash flow from operating activities isn't negative.
- There is no significant decline in the value of assets.
- There are outstanding debts or The need to stop paying dividends to shareholders previously approved by The General Meeting of Shareholders.
- Signs of compliance with credit contracts; conversion of transactions from credit to immediate payment; inability to find sources of funding: None.

b/ Regarding operations:

- The Board of Executive Officers intends to cease operations or dissolve The company: None.
- Lack of key leadership without replacement: None.
- Loss of large markets, important customers, loss of business rights, franchises or loss of important suppliers: None.
- Difficulties with labor: None.
- Shortage of key input materials: None.
- Appearance of new, more successful competitors: None.

c/ Other signs:

- Non-compliance with regulations on capital contribution As well As other regulations: None.
- The unit is being sued and if it loses, the unit is unable to meet the requirements: None.
- Changes in laws and policies that adversely affect the unit: None.
- Risks and losses that are not insured or insured at low value: None.

The Company submitted a Petition for Initiation of Bankruptcy Proceedings to the People's Court of Binh Duong Province on December 9, 2019, due to its loss of solvency and inability to pay due debts to creditors, suppliers, and business partners. On January 16, 2020, the People's Court of Binh Duong Province issued Decision No. 01/2020/QĐ-MTTPS to initiate bankruptcy proceedings against the Company.

The People's Court of Binh Duong Province convened a creditors' meeting on November 08, 2022. The creditors' meeting decided on a plan for the Company's recovery and requested the Company to submit a detailed recovery plan to the creditors before holding another creditors' meeting for final decision.

The People's Court of Binh Duong Province held a creditors' meeting on July 5, 2023, with the voting result showing that 77.14% of unsecured creditors present agreed to approve the business recovery plan.

On August 23, 2023, the People's Court of Binh Duong Province ratified the resolution of the creditors' meeting held on July 5, 2023, regarding the approval of the business recovery plan, pursuant to Decision No. 01/2023/QDST-PS on the ratification of the creditors' meeting resolution.

Currently, the Company is still in the business recovery phase pursuant to the resolution of the creditors' meeting; alongside the capital funding commitment and the fact that debts have not yet been recovered from the largest creditor, Mrs. Nguyen Thi Lan Anh.

Thus, it shows the existence of a material uncertainty that may lead to significant doubts about the Company's ability to continue operating.

However, the Company's Board of Executive Officers believes in the future business performance with capital support from creditors, therefore the Company's Financial Statements are still decided by the Board of Executive Officers to be presented based on the going concern assumption.

4 . Comparative figures

The comparative figures comprise the figures presented in the Statement of Financial Position as at December 31, 2025, and the Statement of Income and the Statement of Cash Flows for the interim accounting period ended June 30, 2025, which were audited/reviewed by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS). These figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance for comparative purposes.

In accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, the Company has reclassified certain opening balances in the Statement of Financial Position for the accounting period ended June 30, 2026 as follows:

Chỉ tiêu	Mã số TT 99	Theo Thông tư 99/2025/TT-BTC	Theo Thông tư 200/2014/TT-BTC	Chênh lệch
Statement of Financial Position				
- Short-term investments held to maturity	123	112,091,536,871	600,000,000	111,491,536,871
- Provision for impairment of short-term held-to-maturity investments	124	(111,491,536,871)	-	(111,491,536,871)
- Other short-term receivables	135	16,866,562,487	53,391,151,601	(36,524,589,114)
- Short-term provisions for doubtful debts	136	(386,581,977,070)	(498,073,513,941)	111,491,536,871

Prepared, August 14, 2026

Chief Accountant and Preparer

Legal representative

CÔNG TY CỔ PHẦN BETON 6

NGUYEN THI NGOC TRAM

NGUYEN XUAN VINH