HACISCO
JOINTSTOCK COMPANY

No: 38/2026/CBTT-HAS

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

*Hanoi, October 29th, 2026*

# PERIODIC INFORMATION DISCLOSURE

**Kính gửi: - The State Securities Commission;**
**- Ho Chi Minh City Stock Exchange.**

Name of company : **HACISCO Jointstock Company**

Stock symbol : **HAS**

Address of headoffice : No.51 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi

Telephone number : 0243.858.3792

Fax : 0243.858.5563

Information disclosure content:

**Consolidated Financial Statements for the Third Quarter of 2026**

This information was announced on the Company's electronic information page on October 29th, 2026 at the link: https://has.vn/cong-bo-thong-tin

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

***Receiving Address:***
- SSC, HOSE (to report);
- BoDs, BoCs;
- Board Secretary (to save).

**HACISCO JOINTSTOCK COMPANY**
**PERFORMANCE DISCLOSURE OF INFORMATION**




**Quynh, Pham Thuy**

CÔNG TY CỔ PHẦN HACISCO

Digitally signed by CÔNG TY CỔ PHẦN HACISCO
DN: C=VN, S=HÀ NỘI, L=Quận Thanh Xuân, CN=CÔNG TY CỔ PHẦN HACISCO, OID.0.9.2342.19200300.100.1.1=MST:0101116096
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HACISCO JOINT STOCK COMPANY
51 VU TRONG PHUNG - THANH XUAN WARD - HA NOI

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# CONSOLIDATED FINANCIAL STATEMENTS QUARTER 3/2026

Year 2026

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION

*As at September 30, 2026*

| RESOURCES | Code | Interpretation | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **A. CURRENT ASSETS (100=110+120+130+140+150+160)** | **100** | | **116.529.215.652** | **149.806.182.331** |
| **I. Cash and cash equivalents** | **110** | | **4.565.690.295** | **2.945.549.312** |
| 1. Cash | 111 | | 4.565.690.295 | 2.945.549.312 |
| 2. Cash equivalents | 112 | | - | - |
| **II. Short-term financial assets** | **120** | | **381.566.687** | **298.543.187** |
| 1. Securities held–for – trading | 121 | | 1.120.316.007 | 1.120.316.007 |
| 2. Provision for securities | 122 | | (815.749.320) | (821.772.820) |
| 3. Investment held until maturity | 123 | | 77.000.000 | - |
| **III. Short-term receivables** | **130** | | **95.890.815.514** | **115.895.290.541** |
| 1. Short-term receivables from customers | 131 | | 54.653.562.899 | 74.772.830.358 |
| 2 Short-term advance payments to sellers | 132 | | 3.957.281.101 | 5.175.433.172 |
| 3. Receivables from related parties | 133 | | - | - |
| 5. Other short-term receivables | 135 | | 38.788.567.040 | 37.455.622.537 |
| 6. Provision for short-term doubtful receivables | 136 | | (1.508.595.526) | (1.508.595.526) |
| 7. Shortage of assets awaiting resolution | 137 | | - | - |
| **IV. Inventory** | **140** | | **15.659.847.299** | **29.875.887.189** |
| 1. Inventory | 141 | | 15.659.847.299 | 29.875.887.189 |
| 2. Provision for obsolete inventories | 149 | | - | - |
| **V. Short-term biological assets** | **150** | | | |
| **VI. Other Short-Term Assets** | **160** | | **31.295.857** | **790.912.102** |
| 1. Short-Term Prepaid Expenses | 161 | | - | - |
| 2. VAT Deductible | 162 | | 31.275.937 | 790.892.182 |
| 3. Taxes and Other Receivables from the State | 163 | | 19.920 | 19.920 |

| RESOURCES | Code | Interpretation | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 5. Other Short-Term Assets | 165 | | - | - |
| **B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)** | 200 | | **20.930.838.125** | **21.942.050.599** |
| **I. Non – Current receivables** | **210** | | - | - |
| 1. Long term trade receivables | 211 | | | - |
| 2. Long term advance to suppliers | 212 | | - | - |
| 3. Working capital from subunits | 213 | | - | - |
| 4. Long term receivables from related parties | 214 | | - | - |
| 5. Long term loan receivables | 215 | | - | - |
| 6. Long term other receivables | 216 | | - | - |
| 7. Provision for bad debts (*) | 219 | | - | - |
| **II. Fixed assets** | **220** | | **685.882.959** | **927.530.078** |
| 1. Tangible fixed assets | 221 | | 685.882.959 | 927.530.078 |
| *- Historical cost* | *222* | | 7.952.689.414 | 7.952.689.414 |
| *- Accumulated depreciation value* | *223* | | (7.266.806.455) | (7.025.159.336) |
| 2. Fixed assets of finance leasing | 224 | | - | - |
| *- Historical cost* | *225* | | - | - |
| *- Accumulated depreciation value* | *226* | | - | - |
| 3. Intangible fixed assets | 227 | | - | - |
| *- Historical cost* | *228* | | 242.000.000 | 242.000.000 |
| *- Accumulated depreciation value* | *229* | | (242.000.000) | (242.000.000) |
| **III. Long-term biological assets** | **230** | | | |
| **IV. Investment Properties** | **240** | | **11.469.089.892** | **12.081.843.690** |
| - Cost | 241 | | 23.731.717.486 | 23.731.717.486 |
| - Accumulated Depreciation | 242 | | (12.262.627.594) | (11.649.873.796) |
| **V. Long-Term Work in Progress** | **250** | | **525.000.000** | **525.000.000** |
| 1. Long term work in progress | 251 | | - | - |
| 2. Construction in progress costs | 252 | | 525.000.000 | 525.000.000 |
| **VI. Long-Term Financial Investments** | **260** | | **7.970.435.110** | **7.970.435.110** |
| 1. Investments in Subsidiaries | 261 | | - | - |
| 2. nvestments in joint-venture, associates | 262 | | - | - |
| 3. Capital Contributions to Other Entities | 263 | | 8.110.035.110 | 8.110.035.110 |
| 4. Provision for Long-Term Financial Investments | 264 | | (139.600.000) | (139.600.000) |
| 5. Held-to-maturity investments | 265 | | - | - |
| **VII. Other Long-Term Assets** | **270** | | **280.430.164** | **437.241.721** |

| RESOURCES | Code | Interpretation | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1. Long-term prepaid expenses | 271 | | 280.430.164 | 437.241.721 |
| 2. Deferred tax assets | 272 | | - | - |
| 4. Other long-term assets | 274 | | - | - |
| **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **137.460.053.777** | **171.748.232.930** |
| **LIABILITIES AND OWNERS' EQUITY** | | | | |
| **A. LIABILITIES (300=310+330)** | **300** | | **13.440.366.828** | **47.772.218.265** |
| **I. Current liabilities** | **310** | | **12.940.578.178** | **46.907.929.615** |
| 1. Short-term payables to suppliers | 311 | | 6.340.573.948 | 12.358.742.481 |
| 2. Short-term prepayments from customers | 312 | | 16.500.000 | 1.238.776.620 |
| 3. Dividends and profit payables | 313 | | 8.063.877 | 8.063.877 |
| 4. Short-term Taxes and other payables to State budget | 314 | | 1.226.950.797 | 323.691.014 |
| 5. Employee Payables | 315 | | 7.392.536 | 396.813.965 |
| 6. Short-Term Accrued Expenses | 316 | | 853.589.238 | 858.300.742 |
| 9. Short-term deferred revenues | 319 | | 343.676.749 | 362.320.481 |
| 10. Other Short-Term Payables | 320 | | 2.820.560.919 | 4.724.124.982 |
| 11. Short-Term Borrowings and Finance Lease Liabilities | 321 | | 1.322.617.391 | 26.636.442.730 |
| 12. Provision for short-term payable | 322 | | - | - |
| 13. Welfare and Bonus Fund | 323 | | 652.723 | 652.723 |
| **II. Long-term liabilities** | **330** | | **499.788.650** | **864.288.650** |
| 1. Long term trade payables | 331 | | - | - |
| 2. Long term advance to customers | 332 | | - | - |
| 3. Long term accruals | 333 | | - | - |
| 4. Working capital from subunits | 334 | | - | - |
| 5. Long term payables to related parties | 335 | | - | - |
| 6. Long term deferred revenue | 337 | | - | - |
| 7.Other long term liabilities | 338 | | 499.788.650 | 531.288.650 |
| 8. Long term loans and debts | 339 | | - | 333.000.000 |
| 9. Convertible bond | 340 | | - | - |
| 10. Preference shares | 341 | | - | - |
| 11. Deferred tax liabilities | 342 | | - | - |
| 12. Provision for bad debts | 343 | | - | - |
| 13. The development of science and technology fund | 344 | | - | - |
| **B. OWNER'S' EQUITY (400=410+430)** | **400** | | **124.019.686.949** | **123.976.014.665** |
| 1. Contributed chartered capital | 411 | | 80.000.000.000 | 80.000.000.000 |

| RESOURCES | Code | Interpretation | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| - Ordinary shares | 411a | | - | - |
| - Preference shares | 411b | | - | - |
| 2. Share premium | 412 | | 57.131.343.889 | 57.131.343.889 |
| 3. Bond option | 413 | | - | - |
| 4. Other equity | 414 | | - | - |
| 5. Treasury shares | 415 | | (2.511.165.126) | (2.511.165.126) |
| 6. Asset revaluation difference | 416 | | - | - |
| 7. Foreign exchange gain/loss | 417 | | - | - |
| 8. Supplementary capital reserve fund | 418 | | 3.831.910.832 | 3.831.910.832 |
| 9. Financial reserve fund | 419 | | - | - |
| 10. Undistributed earnings | 420 | | (14.432.402.646) | (14.476.074.930) |
| - Previous year undistributed earnings | 420a | | (14.476.074.930) | (10.783.038.320) |
| - Undistributed PAT this year | 420b | | 43.672.284 | (3.693.036.610) |
| **TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)** | **440** | | **137.460.053.777** | **171.748.232.930** |

*Hanoi, October 29, 2026*

| PREPARED BY | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| DANG THI CAM THI | PHAM THI CAM ANH | TRAN VAN LONG |

M.S.D.N: 0101116096 C.T.C.P. CÔNG TY CỔ PHẦN HACISCO Q. THANH XUÂN - TP. HÀ NỘI

# CONSOLIDATED INCOME STATEMENT

**(Full)**

**As at September 30, 2026**

*Unit: VND*

| NORMS | Code | Interpretation | Quarter III/2026 | Quarter III/2025 | Cumulative total for Quarter III/2026 | Cumulative total for Quarter III/2025 |
|---|---|---|---|---|---|---|
| | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Revenue from sales and service provision | 01 | | 7.925.973.365 | 7.267.209.983 | 32.768.279.617 | 23.111.778.038 |
| 2. Revenue deductions | 02 | | 0 | 0 | 0 | 0 |
| 3. Net revenue from sales and service provision (10=01-02) | 10 | | 7.925.973.365 | 7.267.209.983 | 32.768.279.617 | 23.111.778.038 |
| 4. Cost of goods sold | 11 | | 7.496.030.579 | 6.559.618.455 | 28.272.254.585 | 18.252.224.716 |
| ***5. Gross Profit from Sales of Goods and Services (20 = 10 - 11)*** | 20 | | 429.942.786 | 707.591.528 | 4.496.025.032 | 4.859.553.322 |
| 6. Gain/(loss) on sale and disposal of investment properties | 21 | | | | | |
| 7. Financial Income | 22 | | 1.758.307.126 | 2.098.032.872 | 1.846.591.399 | 2.380.781.430 |
| 8. Financial Expenses | 23 | | 34.948.473 | 173.194.718 | 332.124.651 | 432.837.527 |
| *- In which: interest expenses* | *24* | | | | | |
| 9. Selling Expenses | 25 | | | | | |
| 10. General and Administrative Expenses | 26 | | 1.909.255.271 | 2.656.967.721 | 6.002.577.139 | 7.096.355.507 |
| ***11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}*** | ***30*** | | 244.046.168 | (24.538.039) | 7.914.641 | (288.858.282) |
| 12. Other income | 31 | | 0 | 452.289.609 | 37.278.003 | 452.289.612 |
| 13. Other expenses | 32 | | 99.754 | 1.476.996 | 1.520.360 | 1.476.998 |
| ***14.Other Profit (40 = 31 - 32)*** | 40 | | -99.754 | 450.812.613 | 35.757.643 | 450.812.614 |
| ***15. Total Accounting Profit Before Tax (50 = 30 + 40)*** | 50 | | 243.946.414 | 426.274.574 | 43.672.284 | 161.954.332 |
| 16. Current Corporate Income Tax Expenses | 51 | | 0 | 0 | 0 | 5.802.000 |
| ***18. Profit After Corporate Income Tax (60 = 50 - 51 - 52)*** | 60 | | 243.946.414 | 426.274.574 | 43.672.284 | 156.152.332 |
| 19. Profit after tax of Parent Company | 61 | | 243.946.414 | 426.274.574 | 43.672.284 | 156.152.332 |
| 21. Basic Earnings per Share | 70 | | 31 | 55 | 6 | 20 |
| 22. Diluted Earnings per Share | 71 | | | | | |

*Hanoi, October 29, 2026*

| PREPARED BY | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| DANG THI CAM THI | PHAM THI CAM ANH | TRAN VAN LONG |

# CONSOLIDATED CASH FLOW STATEMENT

**As at 30 September 2026**

*(According to the indirect method)*

| Code | NORMS | Interpretation | Cumulative total for Quarter III/2026 | Cumulative total for Quarter III/2025 |
|---|---|---|---|---|
| | **1.CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| 01 | 1. Profit before tax | | 43.672.284 | 161.954.332 |
| | 2. Adjustments for accounts | | **(660.292.172)** | **(811.749.133)** |
| 02 | - Depreciation of fixed assets and investment real estate | | 854.400.917 | 312.990.393 |
| 03 | - Provisions | | (6.023.500) | (141.335.643) |
| 04 | - Gains and losses from exchange rate differences due to revaluation | | | |
| 05 | - Profits and losses from investment activities | | (1.846.591.399) | (1.538.589.950) |
| 06 | - Interest expenses | | 337.921.810 | 555.186.067 |
| 07 | - Other adjustments | | | |
| **08** | **3. Operating income before changes in working capital** | | **(616.619.888)** | **(649.794.801)** |
| 09 | - Decrease/(increase) in receivables | | 20.764.091.272 | (4.176.191.142) |
| 10 | - Decrease/(increase) in inventories | | 14.216.039.890 | (2.993.550.946) |
| 11 | - Increase or decrease payables (excluding interest payable, corporate income tax payable) | | (8.617.878.970) | 9.990.116.134 |
| 12 | - Decrease/(Increase) in prepaid expenses | | 156.811.557 | (363.424.228) |
| 13 | - Decrease/(Increase) in securities held for trading | | - | 897.263.543 |
| 14 | - Interest paid | | (335.488.554) | (555.186.067) |
| 15 | - Enterprise income tax paid | | (69.580.384) | (93.651.921) |
| 16 | - Other income from business activities | | - | - |
| 17 | - Other cash inflows/(outflows) from operating activities | | - | (5.700.000) |
| 20 | **Net cash flow from operating activities** | | **25.497.374.923** | **2.049.880.572** |
| | **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 21 | 1. Purchase and construction of fixed assets and other long-term assets | | - | - |
| 22 | 2. Proceeds from disposals of assets | | - | 275.454.545 |

| Code | NORMS | Interpretation | Cumulative total for Quarter III/2026 | Cumulative total for Quarter III/2025 |
|---|---|---|---|---|
| 23 | 3. Loans provided to related parties and other | | (77.000.000) | - |
| 24 | 4. Collection of loans provided to related parties and other | | - | 2.171.030.514 |
| 26 | 6. Proceed from collection investment in other entity | | - | |
| 27 | 7. Interest and dividend received | | 1.846.591.399 | 1.799.061.058 |
| **30** | **Net cash flow from investing activities** | | **1.769.591.399** | **4.245.546.117** |
| | III. CASH FLOWS FROM FINANCIAL ACTIVITIES | | | |
| 33 | 3. Proceeds from bond issuance and borrowings | | 803.617.391 | 3.151.000.000 |
| 34 | 4. Payments of loan | | (26.450.442.730) | (7.681.888.629) |
| 35 | 5. Payments for principal of finance leaser | | | |
| 36 | 6. Dividend paid to owner | | - | - |
| **40** | **Net cash flow from financial activities** | **40** | **(25.646.825.339)** | **(4.530.888.629)** |
| **50** | **Net cash flow during the year (20+30+40)** | **50** | **1.620.140.983** | **1.764.538.060** |
| **60** | **Cash and cash equivalents at the beginning of the year** | **60** | **2.945.549.312** | **3.141.626.548** |
| **70** | **Cash and cash equivalents at the end of the year (50+60+61)** | **70** | **4.565.690.295** | **4.906.164.608** |

*Hanoi, October 29, 2026*

| PREPARED BY | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| DANG THI CAM THI | PHAM THI CAM ANH | TRAN VAN LONG |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

*Quarter III/2026*

## 1 . CHARACTERISTICS OF ENTERPRISES' OPERATION

### A form of equity ownership

Hanoi Postal Construction Joint Stock Company (abbreviated as HACISCO) is a joint-stock company converted from a state-owned enterprise, established under Decision No. 950/QD-TCCB dated October 13, 2000, signed by the Director General of the General Department of Postal Services (now the Ministry of Posts and Telecommunications). The company operates under Business Registration Certificate No. 0103000234, first registered on January 22, 2001, issued by the Department of Planning and Investment of Hanoi City.

The company's headquarters is located at: 51 Vu Trong Phung Street - Thanh Xuan - Hanoi

The company's charter capital is: 80,000,000,000 VND

| The company has the following subsidiaries: | Address | Main business activity |
|---|---|---|
| Postal and Telecommunications Construction Company No. 1 | 51 Vu Trong Phung<br>Thanh Xuan ward, Hanoi | Design consultancy, constructio |
| Postal and Telecommunications Construction Company No. 2 | As above | Design consultancy, constructio |
| Postal and Telecommunications Construction Company No. 4 | As above | Design consultancy, constructio |
| Postal and Telecommunications Construction Company No. 5 | As above | Design consultancy, constructio |
| Company No. 1 | As above | Design consultancy, constructio |
| Company No. 2 | As above | Design consultancy, constructio |
| Company No. 6 | As above | Design consultancy, constructio |
| Company No. 8 | As above | Design consultancy, constructio |
| Company No. 9 | As above | Design consultancy, constructio |
| Southern Postal and Telecommunications Construction Company | Lot H30, Road No. 1<br>Le Minh Xuan Industrial Park<br>Binh Chanh - Ho Chi Minh City | Design consultancy, constructio |
| Design Company | 51 Vu Trong Phung<br>Thanh Xuan ward, Hanoi | Design consultancy, constructio |
| Company office | 51 Vu Trong Phung | Design consultancy, constructio |

### Business activities

The company's main activities are:

- Construction of other civil engineering works
- Construction of public works;
- Demolition;
- Wholesale of computers, peripheral equipment, and software;
- Construction of railway and road works;
- Wholesale of metals and metal ores;
- Specialized design activities (Details: Interior decoration);
- Installation of electrical systems;
- Installation of other construction systems;
- Completion of construction works;
- Wholesale of materials and equipment for installation in construction;

- Site preparation;
- Construction of various types of houses;
- Installation of water supply, drainage, heating, and air conditioning systems;
- Services directly supporting rail and road transport;
- Maintenance and repair of cars and other motor vehicles;
- Maintenance and repair of motorcycles and bicycles;
- Retail of hardware, paints, glass, and other construction equipment in specialized stores;
- Production of iron, steel, and cast iron;
- Casting of iron and steel;
- Metalworking; metal treatment and coating;
- Wholesale of solid, liquid, gas fuels and related products;
- Wholesale of raw agricultural, forestry products (excluding bamboo, rattan, and prohibited animals);
- Wholesale of rice;
- Wholesale of food products;
- Retail of food products in specialized stores;
- Buying, selling, and consigning goods;
- Wholesale of specialized products not classified elsewhere, including industrial chemicals such as aniline, printing ink, essential oils, industrial gases, adhesives, dyes, synthetic plastics, methanol, paraffin, perfumes and flavorings, soda, industrial salts, acids, and more;
- Manufacturing and trading of consumer goods: automobiles, motorcycles;
- Trading materials, machinery, equipment, and transportation means for various industries, agriculture (excluding pesticides and veterinary medicines), transportation.

**Corporate structure**

**- Total number of subsidiaries: 02**

+ Number of subsidiaries consolidated: 02
+ Number of subsidiaries not consolidated: 0

**The subsidiaries consolidated in the financial statements as of September 30, 2026, include:**

| Company name | Address | Ownership interest | Voting rights ratio | Main business activity |
|---|---|---|---|---|
| Hacisco 8 Single Member Limited Liability Company | 51 Vu Trong Phung, Thanh Xuan ward, Hanoi | 100% | 100% | Construction activities |
| Hacisco 1 Single Member Limited Liability Company | 51 Vu Trong Phung, Thanh Xuan ward, Hanoi | 100% | 100% | Construction activities |

## 2 . ACCOUNTING REGIME AND POLICIES APPLIED AT THE COMPANY

### 2.1 Accounting period, currency used in accounting

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.
The currency used in accounting records is Vietnam Dong (VND).

### 2.2 Accounting Standards and Policies Applied

*Accounting policies applied*

The company applies the accounting policies for enterprises issued under Circular No. 99/2025/TT-BTC dated Otober 27, 2025 and Circular No. 43/2026/TT-BTC dated April 20, 2026, by the Minister of Finance.

*Statement of compliance with accounting standards and policies*

The company has applied the Vietnamese Accounting Standards and related guidelines issued by the government. The financial statements are prepared and presented in accordance with the regulations of each standard, circulars guiding the implementation of the standards, and the current accounting policies in effect.

*Accounting system applied*

The company applies a computerized accounting system.

## 2.3 Basis for Preparing Financial Statements

The financial statements are presented on the basis of historical cost.

The company's financial statements are prepared based on the aggregation of transactions and events arising, recorded in the accounting books at the dependent accounting units and the company's office. In the company's financial statements, intercompany transactions and balances relating to assets, capital, receivables, and payables have been eliminated.

## 2.4 Financial Instruments

*Initial recognition*

Financial assets

The company's financial assets include cash and cash equivalents, accounts receivable from customers and others, loans, and short-term and long-term investments. At initial recognition, financial assets are measured at purchase cost/issue cost plus other directly related costs incurred in the acquisition or issuance of the financial asset.

Financial liabilities

The company's financial liabilities include loans, payables to suppliers, and other payables, as well as accrued expenses. At initial recognition, financial liabilities are measured at issuance cost plus any directly related costs incurred in the issuance of the financial liabilities.

*Subsequent measurement*

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

## 2.5 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank deposits, short-term investments with maturities not exceeding three months, highly liquid assets that are easily convertible into known amounts of cash and not subject to significant risks when converted into cash.

## 2.6 Accounts Receivable

Accounts receivable are presented in the financial statements at the book value of accounts receivable from customers and others, after deducting provisions made for bad debts.

Provisions for doubtful debts are made for each receivable based on the overdue aging of the debts or estimated potential losses.

## 2.7 Inventories

Inventories are stated at cost. If the net realizable value is lower than cost, inventories are stated at net realizable value. The cost of inventories includes purchase cost, processing cost, and other directly attributable costs incurred to bring inventories to their current location and condition.

Raw materials are accounted for using the perpetual inventory method. The value of raw materials and tools remaining at the end of the period is accounted for using the specific identification method.

Work in progress at the end of the year is determined for each project and construction item (CT, HMCT) as follows:

* For projects that have not completed any construction volume during the period, the following applies:

| | | | | |
|---|---|---|---|---|
| WIP costs at the end of the period for each project, construction item | = | WIP costs at the beginning of the period for each project, construction item | + | WIP costs incurred during the period for each project, construction item |

* For projects and construction items with recognized revenue:

| | | | | | | |
|---|---|---|---|---|---|---|
| WIP costs at the end of the period for each project, construction item | = | WIP costs at the beginning of the period for each project, construction item | + | WIP costs incurred during the period for each project, construction item | - | Standard cost for each project, construction item |

*In which:*

The standard cost for each project and construction item is temporarily calculated as follows:
Temporary revenue for each project and construction item - Pre-tax income for each project and construction item, which will be adjusted based on the final settlement approved by the competent authority.

Provisions for inventory devaluation are made at the end of the year as the difference between the cost of inventory and its net realizable value.

**2.8 Fixed assets and depreciation of fixed assets**

Tangible and intangible fixed assets are recognized at cost. During their use, tangible and intangible fixed assets are recorded at original cost, accumulated depreciation, and the remaining value.

Depreciation is calculated using the straight-line method. The estimated depreciation periods are as follows:

| | | |
|---|---|---|
| - Buildings and structures | 05 - 30 | years |
| - Machinery and equipment | 03 - 06 | years |
| - Transport vehicles | 06 - 08 | years |
| - Office equipment | 03 - 05 | years |
| - Other assets | 03 - 05 | years |
| - Management software | 03 | years |

**2.9 Investment Properties**

Investment properties are recognized at cost. During the holding period for price appreciation or leasing activities, investment properties are recorded at original cost, accumulated depreciation, and the remaining value.

Investment properties are depreciated using the straight-line method, with the depreciation periods estimated as follows:

| | | |
|---|---|---|
| - Buildings and structures | 03-30 | years |

**2.10 Financial Investments**

At the reporting date, financial investments are classified as follows:

- Treasury bills, government bonds, and bank deposits with a maturity period of no more than 3 months from the purchase date are considered "cash equivalents."
- Investments with a recovery period of less than 1 year or within 1 operating cycle are classified as short-term
- Investments with a recovery period longer than 1 year or beyond one operating cycle are classified as long-term

The provision for impairment of investments at the end of the year is the difference between the cost of investments recorded in the accounting books and their market value or fair value at the time of the provision.

- For securities investments: If the securities are listed, the market value is calculated based on the average transaction price on the Hanoi Stock Exchange (HNX) or the closing price on the Ho Chi Minh Stock Exchange (HOSE) on the date of the provision. If the securities are not listed on the stock market, the market value is determined based on the average transaction price on the trading market of unlisted public companies (UPCom) on the date of the provision or the average price based on transaction prices provided by at least three securities companies at the time of the provision. If the market price of securities cannot be determined, the company will not recognize an impairment provision. For listed securities that are delisted or suspended from trading, the market value will be the book value at the most recent balance sheet date.
- For long-term investments in other economic organizations: The provision is determined based on the financial statements of the other economic organizations.

**2.11 Borrowing Costs**

Borrowing costs are recognized as expenses in the production and business activities during the period when incurred, except for borrowing costs directly related to the construction investment or production of work in progress, which are capitalized into the value of the asset when all conditions are met.

Borrowing costs directly related to the construction investment or production of work in progress, which requires a period of more than 12 months for the asset to be put into use for its intended purpose or for sale, are capitalized into the value of the asset. This includes interest on loans, amortization of discounts or premiums on bond issuance, and other related costs incurred during the borrowing process.

### 2.12 Prepaid Expenses

Prepaid expenses related to the production and business activities for a fiscal year or an operating cycle are recognized as short-term prepaid expenses and are charged to the production and business expenses of that fiscal year.

Expenses incurred in a fiscal year but related to the results of multiple accounting periods are recorded as long-term prepaid expenses and amortized into business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business costs for each period are based on the nature and extent of each type of expense, selecting an appropriate method and allocation criteria. Long-term prepaid expenses are amortized into production and business expenses using the straight-line method.

### 2.13 Accrued Expenses

Accrued expenses are expenses that have not yet been incurred but are anticipated and accounted for in the period to ensure that actual expenses do not cause a significant fluctuation in the production and business costs, in line with the matching principle between revenue and expenses. When these expenses are incurred, if there is a difference from the amount accrued, adjustments are made to increase or decrease the expense accordingly.

The accrued expenses for construction projects represent amounts payable to the construction enterprises and teams based on the estimated costs of projects and construction items (CT, HMCT) that have confirmed the completion of construction volume, A-B settlement, but have not yet been approved by the investor, and are temporarily recorded as revenue. Based on this temporarily recorded revenue, the company is temporarily

| | | | | |
|---|---|---|---|---|
| Accrued Expenses for Each Project, Construction Item | = | Standard Cost of Project, Construction Item | - | Expenses with Original Documentation Gathered for Each Project, Construction Item |

### 2.14 Owner's Equity

Owner's investment capital is recorded based on the actual contributed capital from the owner.

Share premium is recorded as the difference between the actual issuance price and the par value of shares when the company issues shares for the first time, makes additional issuances, or reissues treasury shares. Direct costs related to the additional issuance or reissue of treasury shares are deducted from share premium.

Other equity from the owner is recorded at the remaining value after deducting any taxes related to donated or gifted assets from organizations or individuals, as well as any contributions from business activities.

Treasury shares refer to shares issued by the company that are subsequently repurchased. Treasury shares are recorded at their actual repurchase value and are presented on the balance sheet as a deduction from owner's equity. The company does not recognize any gains or losses from the buying, selling, issuing, or canceling Undistributed after-tax profit is the profit from the company's activities after adjusting for changes in accounting policies and correcting any material errors from previous years. Undistributed after-tax profit may be distributed to investors based on their capital contribution after being approved by the General Assembly of Shareholders and after setting aside reserve funds as per the company's charter and Vietnamese law.

Dividends payable to shareholders are recognized as a liability in the company's balance sheet once the dividend declaration has been made by the General Assembly of Shareholders.

**Revenue Recognition**

*Sales Revenue*

Revenue from the sale of goods is recognized when the following conditions are met:

- The major risks and rewards related to the ownership of the product or goods have been transferred to the buyer;

- The company no longer holds management rights over the goods or the right to control them;

- The revenue is reliably measurable;
- The company has received or will receive economic benefits from the transaction;
- The related costs of the transaction can be reliably determined.

*Revenue from Service Provision*

Revenue from providing services is recognized when the outcome of the transaction can be reliably determined. For transactions that span multiple periods, revenue is recognized for the portion of the service completed by the balance sheet date. The outcome of the service provision transaction is determined when the following conditions are met:

- The revenue is reliably measurable;
- Economic benefits from the service provision can be expected to be obtained;
- The portion of the work completed by the balance sheet date can be reliably determined;
- The costs incurred for the transaction and the costs to complete the service provision are identifiable.

The portion of work completed in service provision is determined using the completed work method.

*Financial Revenue*

*Financial revenue from interest, royalties, dividends, profits, and other financial income is recognized when the fol*

- Economic benefits from the transaction are expected to be received;
- The revenue is reliably measurable.

Dividends and profit distributions are recognized when the entity is entitled to receive the dividends or profit from its investments.

*Construction contract*

***Revenue***

The basis for revenue recognition is the value of the A-B settlement for completed and accepted projects or the confirmation of completed basic construction volumes for each stage for projects with long construction durations. The recognized revenue value is the settlement value of the project/stage acceptance (excluding VAT) that the company estimates it will receive. This value does not include materials supplied by the investor or other basic construction costs incurred by the investor.

The differences between the settlement value of the project approved by the investor and the revenue previously recognized in prior periods are adjusted to increase or decrease the revenue in the year the settlement approval document from the investor is received.

***Expenses***

For projects that have been completed, accepted, handed over, or approved for settlement by the investor, all costs accumulated for that project are transferred to determine the business results.

For projects with long construction durations where revenue is recognized based on the completed construction volume confirmed by the investor, the cost of goods sold used to determine business results corresponds to the completed construction volume.

**Recognition of Financial Expenses**

Expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;

Costs of lending and borrowing capital;

- Losses due to exchange rate fluctuations from transactions involving foreign currencies;

Provision for impairment of securities investments.

The above items are recognized based on the total amounts incurred during the period, without offsetting against financial revenue.

**Taxes**

*Current Tax*

Tax assets and taxes payable for the current year and prior years are determined by the amount expected to be paid to (or recovered from) the tax authorities, based on the tax rates and tax laws in effect as of the end of the tax year.

## 3 . Cash and Cash equivalents

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Cash on hand | 969.406.765 | 1.009.664.436 |
| Bank deposits | 3.596.283.530 | 1.935.884.876 |
| **Total** | **4.565.690.295** | **2.945.549.312** |

## 4 . SHORT-TERM FINANCIAL INVESTMENTS

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Trading securities | 1.120.316.007 | 1.120.316.007 |
| Provision for impairment of trading securities | (815.749.320) | (821.772.820) |
| **Total** | **381.566.687** | **298.543.187** |

Details of trading securities investments and the provision for impairment (See Appendix 1)

## 5 . SHORT-TERM RECEIVABLES FROM CUSTOMERS

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value | Provisions | Value | Provisions |
| | VNĐ | VNĐ | VNĐ | VNĐ |
| ***Related parties*** | ***2.595.435.544*** | | ***23.857.792.863*** | |
| - Vietnam Posts and Telecommunications Group - Telecommunications of the cities | 0 | | 116.943.552 | |
| - Network Infrastructure Corporation | 2.595.435.544 | | 8.149.149.774 | |
| - Landcom Investment Joint Stock Compan | 1.950.184.761 | | 15.591.699.537 | |
| ***Other parties*** | ***50.107.942.594*** | | **50.915.037.495** | |
| - VICTORIA Property Management Co., Ltd. | 18.504.576.915 | | 18.504.576.915 | |
| - Viettel Network Corporation - Branch of Military Telecom Group | 7.304.673.440 | | 6.116.956.171 | |
| - Other customers | 24.298.692.239 | -1.047.689.055 | 26.293.504.409 | -1.047.689.05 |
| | **54.653.562.899** | **-1.047.689.055** | **74.772.830.358** | **-1.047.689.05** |

## 6 . SHORT-TERM ADVANCES TO SUPPLIERS

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value | Provisions | Value | Provisions |
| | VNĐ | VNĐ | VNĐ | VNĐ |
| ***Other parties*** | | | | |
| - Tuong Nguyen Construction Investment Joint Stock Company | 574.215.329 | | 574.215.329 | |
| - Thang Long Construction Investment Joint Stock Company | 500.000.000 | | 500.000.000 | |
| - Other advances to suppliers | 2.883.065.772 | | 3.572.725.639 | |

| | | |
|---|---|---|
| | 3.957.281.101 | 4.646.940.968 |

## 7 . OTHER SHORT-TERM RECEIVABLES

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Receivables from construction teams for advance payments to perform projects | 36.240.363.494 | 36.059.384.023 |
| Other receivables | 1.396.238.514 | 1.396.238.514 |
| **Total** | **37.636.602.008** | **37.455.622.537** |

## 8 . INVENTORIES

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Raw materials, supplies | 458.424.272 | 2.345.729.800 |
| Work-in-progress production costs | 15.201.423.027 | 27.530.157.389 |
| **Total** | **15.659.847.299** | **29.875.887.189** |

## 10 . TANGIBLE FIXED ASSETS (Appendix 2)

## 11 . INTANGIBLE FIXED ASSETS (Appendix 3)

## 12 . INVESTMENT PROPERTY

| Items | Buildings and structures | Total |
|---|---|---|
| | VND | VND |
| **Cost** | | |
| Beginning balance | 23.731.717.486 | 23.731.717.486 |
| **Ending Balance** | **23.731.717.486** | **23.731.717.486** |
| **Accumulated depre** | | |
| Beginning balance | 11.649.873.796 | 11.649.873.796 |
| Increase during the y | 612.753.798 | 612.753.798 |
| *- Due to depreciation* | *612.753.798* | *612.753.798* |
| **Ending Balance** | **12.262.627.594** | **12.262.627.594** |
| **Net book Value** | | |
| At the beginning of tl | 12.081.843.690 | 12.081.843.690 |
| **At the end of the ye** | **11.469.089.892** | **11.469.089.892** |

## 13 . LONG-TERM FINANCIAL INVESTMENTS

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Equity investments | 578.375.110 | 578.375.110 |
| Other long-term investments | 7.531.660.000 | 7.531.660.000 |
| Provision for long-term financial investments | -139.600.000 | -139.600.000 |
| **Total** | **7.970.435.110** | **7.970.435.110** |

*Including:*

**a. Equity investments**

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Quantit | Value | Quantity | Value |
| Shares of Postal Design Joint Stock Compa | 20.000 | 250.375.110 | 20.000 | 250.375.110 |
| Shares of Can Tho Postal Construction Joir | 0 | 0 | 15.000 | 0 |
| Shares of Telephone Directory Joint Stock | 15.000 | 188.400.000 | 15.000 | 188.400.000 |
| Yellow Pages | | | | |

| | | | | |
|---|---|---|---|---|
| Shares of Hai Phong Postal Construction Jc | 13.560 | 139.600.000 | 13.560 | 139.600.000 |
| **Total** | | **578.375.110** | | **578.375.110** |

The company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and the Vietnamese Accounting System do not provide specific guidance on how to determine fair value.

**b. Other Long-term Investment**

The other long-term investment is the capital contribution to the Postal Express Joint Stock Company. The details of this investment are as follows:

| | |
|---|---|
| Name of the recipient company: | Postal Express Joint Stock Company |
| Location: | Xuan Dinh, Tu Liem, Hanoi |
| Main business activities: | Domestic and international express delivery services. |
| Hacisco's ownership percentage: | 8.22% |
| Voting rights: | 8.22% |

## 14 . SHORT-TERM LOANS AND FINANCIAL LEASES

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Short-term loans | 803.617.391 | 9.472.221.634 |
| *- Bank loan* | *803.617.391* | *9.472.221.634* |
| *- Borrowing from other parties* | | |
| Current portion of long-term debt | 519.000.000 | 964.092.000 |
| **Total** | **1.322.617.391** | **10.436.313.634** |

## 15 . SHORT-TERM PAYABLES TO SUPPLIERS

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value | Payable | Value | Payable |
| | VNĐ | VNĐ | VNĐ | VNĐ |
| ***Other parties*** | | | | |
| - BBC Hanoi Joint Stock Company | 511.731.720 | 511.731.720 | 5.415.953.614 | 5.415.953.61 |
| - Thang Loi Joint Stock Company | 0 | 0 | 1.322.873.200 | 1.322.873.20 |
| - Hai Hoa Greenery Joint Stock Company | 732.681.121 | 732.681.121 | 0 | 0 |
| - Sao Tien Construction Service Trading Company Limited | 750.150.502 | 750.150.502 | 750.150.502 | 750.150.502 |
| - Bac Viet Construction and Project Management Joint Stock Company | 409.344.128 | 409.344.128 | | 0 |
| - Other advances to suppliers | 3.936.666.477 | 3.936.666.477 | 4.869.765.165 | 4.869.765.16 |
| | **6.340.573.948** | **6.340.573.948** | **12.358.742.481** | **12.358.742.48** |

## 16 . ADVANCE PAYMENTS RECEIVED FROM

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VNĐ | VNĐ |
| ***Related parrties*** | | |
| ***Other parties*** | | |

| | | |
|---|---|---|
| - DH Group Investment Joint Stock Company | 16.500.000 | 186.776.014 |
| - Viettel Network Corporation - Telecommunications Group of the Ministry of Defense | 0 | 789.645.836 |
| - Land Development Center of Son Tay Town | 0 | 0 |
| - SUMIBI Vietnam Joint Stock Company | 0 | 160.352.808 |
| - Other customers | 0 | 102.001.962 |
| | **16.500.000** | **1.238.776.62** |

## 17 . TAXES AND PAYABLES TO THE STATE

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Value-added tax | 741.161.986 | 234.554.378 |
| Corporate income tax | 0 | 69.580.384 |
| Personal income tax | 89.074.267 | 19.556.252 |
| Other fees, charges, and payables | 396.714.544 | |
| **Total** | **1.226.950.797** | **323.691.014** |

The Company's tax finalization is subject to inspection by the tax authorities. As the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amounts presented in the Financial Statements may be subject to adjustments based on the decisions of the tax authorities.

## 18 . ACCRUED EXPENSES

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Material costs | 189.932.547 | 189.932.547 |
| General expenses | 663.656.691 | 668.368.195 |
| **Total** | **853.589.238** | **858.300.742** |

## 19 . OTHER SHORT-TERM PAYABLES AND LIABILITIES

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Trade union funds | 365.024.465 | 336.826.235 |
| Health insurance | 0 | |
| Dividends and profits payable | 8.063.877 | 8.063.877 |
| Construction costs unpaid to construction teams | 2.378.624.322 | 4.308.610.261 |
| Other payables and liabilities | *78.688.486* | *78.688.486* |
| **Total** | **2.830.401.150** | **4.732.188.859** |

## 19 . OWNER'S EQUITY

### a) Statement of Changes in Owner's Equity

| | Owner's investment capital | Share premium | Treasury shares | Development investment fund | Unappropriated profit | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **Beginning balance of the previous pe** | **80.000.000.000** | **57.131.343.889** | **(2.511.165.126)** | **3.831.910.832** | **(10.783.038.320)** | **127.669.051.275** |
| Losses from the previous period | - | - | - | - | (3.693.036.610) | (3.693.036.610) |
| Profit distribution | - | - | - | - | | - |
| Board of Directors and Supervisory Bo | - | - | - | - | | - |
| Other expenses | | | | | | - |
| **Ending balance of the previous period** | **80.000.000.000** | **57.131.343.889** | **(2.511.165.126)** | **3.831.910.832** | **(14.476.074.930)** | **123.976.014.665** |
| **Beginning balance of the previous pe** | **80.000.000.000** | **57.131.343.889** | **2.511.165.126** | **3.831.910.832** | **(14.476.074.930)** | **123.976.014.665** |
| Losses from the previous period | - | - | - | - | 43.672.284 | **43.672.284** |
| Profit distribution | - | - | - | - | - | |
| Board of Directors and Supervisory Bo | - | - | - | - | - | |
| Other expenses | - | - | - | - | - | |
| **Ending balance of the previous period** | **80.000.000.000** | **57.131.343.889** | **2.511.165.126** | **3.831.910.832** | **(14.432.402.646)** | **124.019.686.949** |

**b. Details of owners' investment capital**

| | 30/09/2026 | Ratio | 01/01/2026 | Ratio |
|---|---|---|---|---|
| | VND | % | VND | % |
| Contribution from Vietnam Posts and Telecommunic: | 22.100.000.000 | 27,6% | 22.100.000.000 | 27,6% |
| Robert Alexander Stone | 10.100.000.000 | 12,6% | 10.026.000.000 | 12,5% |
| Pham Thi Hanh | 11.600.600.000 | 14,5% | 8.824.500.000 | 11,0% |
| Cen Academy Joint Stock Company | | 0,0% | 4.000.000.000 | 5,0% |
| Contributions from other parties | 36.199.400.000 | 45,2% | 35.049.500.000 | 43,8% |
| **Total** | **80.000.000.000** | **100%** | **80.000.000.000** | **100%** |

**c. Transactions related to capital with owners and distribution of dividends, profit sharing**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Owner's investment capital | | |
| - Beginning capital contribution | 80.000.000.000 | 80.000.000.000 |
| - Ending capital contribution | 80.000.000.000 | 80.000.000.000 |
| Dividends and profits | 8.063.877 | 8.063.877 |
| - *Dividends and profits payable at the beginning of the pe.* | *8.063.877* | *8.063.877* |
| - *Dividends and profits payable during the period* | | |
| Dividends and profit distribution from the previous period's pr | - | - |
| - *Dividends and profits paid in cash* | - | |
| Dividends and profit distribution from the previous period's pr | | |
| - *Dividends and profits payable at the end of the period* | 8.063.877 | 8.063.877 |

**d. Shares**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Number of shares registered for issuance | 8.000.000 | 8.000.000 |
| Number of shares sold to the public | 8.000.000 | 8.000.000 |
| - *Common shares* | *8.000.000* | *8.000.000* |
| - Preferred shares | - | - |
| Number of shares repurchased | 200.000 | 200.000 |
| - *Common shares* | *200.000* | *200.000* |
| - Preferred shares | - | - |
| Number of shares outstanding | 7.800.000 | 7.800.000 |
| - *Common shares* | *7.800.000* | *7.800.000* |
| - Preferred shares | - | - |
| Par value of outstanding shares | 10.000 | 10.000 |

**e. Company funds**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| - Development investment fund | 3.831.910.832 | 3.831.910.832 |
| | **3.831.910.832** | **3.831.910.832** |

**20 . TOTAL SALES REVENUE AND SERVICE PROVIDING**

| | 30/09/2026 | 30/09/2025 |
|---|---|---|

| | VND | VND |
|---|---|---|
| Sales revenue from goods, finished products | - | - |
| Revenue from service provision | 5.158.736.180 | 5.542.716.772 |
| Revenue from construction contracts | 27.609.543.437 | 17.569.061.266 |
| **Total** | **32.768.279.617** | **23.111.778.038** |

## 21 . COST OF GOODS SOLD

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Cost of goods sold | - | - |
| Cost of services provided | 1.810.731.474 | 2.554.538.159 |
| Cost of construction contracts | 26.461.523.111 | 15.697.686.557 |
| **Total** | **28.272.254.585** | **18.252.224.716** |

## 22 . FINANCIAL REVENUE

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Interest from deposits and loans | 1.799.484.999 | 57.090.058 |
| Dividends or profits received | 47.106.400 | 1.741.971.000 |
| Other financial income | - | 581.720.372 |
| **Total** | **1.846.591.399** | **2.380.781.430** |

## 23 . FINANCIAL EXPENSES

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Interest on loans | 337.921.810 | 555.186.067 |
| Provision/reversal of impairment for investments | (5.797.159) | (122.348.540) |
| Other expenses | - | |
| **Total** | **332.124.651** | **432.837.527** |

## 24 . OTHER INCOME

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Other income | 37.278.003 | 452.289.612 |
| **Total** | **37.278.003** | **452.289.612** |

## 25 . OTHER EXPENSES

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Other expenses | 1.520.360 | 1.476.998 |
| **Total** | **1.520.360** | **1.476.998** |

## 26 . OPERATING EXPENSES

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| Labor costs | 4.106.157.366 | 5.571.837.417 |
| Depreciation of fixed assets | 225.353.843 | 312.990.393 |
| Taxes, fees, and charges | 251.622.558 | 391.465.957 |
| Provision expenses | - | - |

| | | |
|---|---|---|
| Outsourced service costs | 16.963.195 | 26.931.110 |
| Other cash expenses | 1.402.480.177 | 793.130.630 |
| | **6.002.577.139** | **7.096.355.507** |

## 27 . CURRENT CORPORATE INCOME TAX

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Current corporate income tax expense of the parent company | | |
| Current corporate income tax expense of the subsidiary | - | 5.802.000 |

## 28 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Net profit after tax | 43.672.284 | 156.152.332 |
| Profit allocated to common shares | 43.672.284 | 156.152.332 |
| Weighted average number of common shares outstanding during the period | 7.800.000 | 7.800.000 |
| **Basic earnings per share** | **6** | **20** |

## 29 . OPERATING COSTS BY ELEMENT

| | 30/09/2026 | 30/09/2025 |
|---|---|---|
| | VND | VND |
| Raw material costs | 8.804.015.180 | 14.940.188.532 |
| Labor costs | 10.320.834.010 | 11.749.707.547 |
| Depreciation of fixed assets | 590.259.727 | 312.990.393 |
| Outsourced service costs | 351.690.787 | 418.397.067 |
| Other cash expenses | 1.879.297.658 | 793.130.630 |
| **Total** | **21.946.097.362** | **28.214.414.169** |

## 30 . FINANCIAL INSTRUMENTS

Types of financial instruments of the Company

| | Book value | | | |
|---|---|---|---|---|
| | 30/09/2026 | | 01/01/2026 | |
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| **Financial assets** | | | | |
| Cash and cash equivalents | 4.565.690.295 | 0 | 2.945.549.312 | 0 |
| Trade receivables, other receivables | 93.442.129.939 | (1.508.595.526) | 112.228.452.895 | (1.508.595.526) |
| Loans receivable | 77.000.000 | 0 | 0 | 0 |
| Short-term investmen | 1.120.316.007 | (815.749.320) | 1.120.316.007 | (821.772.820) |
| Bond investments | 0 | 0 | 0 | 0 |
| **Total** | **99.205.136.241** | **(2.324.344.846)** | **116.294.318.214** | **(2.330.368.346)** |

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Financial liabilities** | | |

| | | |
|---|---|---|
| Loans and borrowings | 1.322.617.391 | 26.969.442.730 |
| Trade payables, other payables | 9.660.923.517 | 17.614.156.113 |
| Accrued expenses | 853.589.238 | 858.300.742 |
| **Total** | **11.837.130.146** | **45.441.899.585** |

**Financial risk management**

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the cost of incurred risks and the cost of risk management. The Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

***Market Risk***

The Company's business activities are primarily exposed to risks arising from changes in prices, exchange rates, and interest rates.

Price Risk:

The Company is exposed to price risk from equity instruments arising from short-term and long-term stock investments due to the uncertainty of future stock prices. Long-term equity investments are held for strategic long-term purposes, and at the end of the financial year, the Company does not plan to sell these investments.

Exchange Rate Risk:

The Company is exposed to exchange rate risk because the fair value of future cash flows from a financial instrument will fluctuate due to changes in foreign exchange rates when loans, revenues, and expenses are denominated in currencies other than the Vietnam dong.

Interest Rate Risk:

The Company is exposed to interest rate risk because the fair value of future cash flows from a financial instrument will fluctuate due to changes in market interest rates when the Company has deposits, with or without maturity, and loans or debt with floating interest rates. The Company manages interest rate risk by analyzing market competition to obtain favorable interest rates for its purposes.

***Credit Risk***

Credit risk is the risk that a party involved in a financial instrument or contract will be unable to fulfill its obligations, leading to a financial loss for the Company. The Company faces credit risk from its business activities (mainly from trade receivables) and financial activities (including bank deposits, loans, and other financial instruments).

| | Up to 1 year | More than 1 year to 5 years | More than 5 years | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **As of 30/09/2026** | | | | |
| Cash and cash equivalents | 4.565.690.295 | | | 4.565.690.295 |
| Trade receivables, other receivables | 91.933.534.413 | | | 0<br>91.933.534.413 |
| Loans receivable | 77.000.000 | 0 | 0 | 77.000.000 |
| **Total** | **96.576.224.708** | **0** | **0** | **96.576.224.708** |
| **As of 01/01/2026** | | | | |
| Cash and cash equivalents | 2.945.549.312 | | | 2.945.549.312 |
| Trade receivables, other receivables | 110.719.857.369 | | | 0<br>110.719.857.369 |
| Loans receivable | 0 | 0 | | 0 |

| | | | | |
|---|---|---|---|---|
| **Total** | **113.665.406.681** | **0** | **0** | **113.665.406.681** |

***Liquidity Risk***

Liquidity risk is the risk that the Company faces difficulties in fulfilling its financial obligations due to a lack of funds. The Company's liquidity risk primarily arises from the differing maturity dates of its financial assets and financial liabilities.

The payment terms of financial liabilities are based on expected contract payments (on the basis of principal cash flows) as follows:

| | Up to 1 year | More than 1 year to 5 years | More than 5 years | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **As of 30/09/2026** | | | | |
| Loans and borrowing | 1.322.617.391 | 0 | 0 | 1.322.617.391 |
| Trade payables, other payables | 9.161.134.867 | 499.788.650 | 0 | 9.660.923.517 |
| Accrued expenses | 853.589.238 | 0 | 0 | 853.589.238 |
| **Total** | **11.337.341.496** | **499.788.650** | **0** | **11.837.130.146** |
| **As of 01/01/2026** | | | | |
| Loans and borrowing | 26.636.442.730 | 333.000.000 | 0 | 26.969.442.730 |
| Trade payables, other payables | 17.614.156.113 | 531.288.650 | 0 | 18.145.444.763 |
| Accrued expenses | 858.300.742 | 0 | 0 | 858.300.742 |
| **Total** | **45.108.899.585** | **864.288.650** | **0** | **45.973.188.235** |

The Company believes that the level of concentration risk regarding debt repayment is low. The Company is capable of settling its due liabilities from cash flows generated from business operations and proceeds from

## 31 . SUBSEQUENT EVENTS

No significant events occurred after the end of the financial period that require adjustment or disclosure in these Financial Statements.

## 32 . SEGMENT REPORTING

Primary segment report – By business sector: (See details in Appendix 4)

Secondary segment report – By geographical area: (See details in Appendix 4)

## 33 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list of relationships between related parties and the Company is as follows:

| Related Party | Relationship |
|---|---|
| Vietnam Posts and Telecommunications Group (VNPT) | Significant Shareholder |
| Provincial and City Telecommunications | Subsidiary of VNPT |
| Network Infrastructure Corporation | Unit directly under VNPT |
| Provincial and City Business Centers | Subsidiary of VNPT |
| Telecommunications and Information Technology Joint Stock Company | Related party of Board Member |
| Nguyen Hoai Nam | Chairman of the Board |
| Tran Van Long | Board Member, also CEO |
| Nguyen Thanh Hai | Board Member, also Deputy CEO |
| Pham Tran Tho | Board Member |

In addition to the information regarding related parties presented in the above notes, the Company also has the following transactions with related parties during the period:

Transactions with other related parties are as follows:

**Income of the CEO, Board of Directors, and other management personnel**

| Full Name | Position | Cumulative QIII/2026 | Cumulative QIII/2025 |
|---|---|---|---|
| | | VND | VND |
| **Board of Directors** | | **404.354.715** | **348.822.511** |
| Nguyen Hoai Nam | Chairman of the Board (appointed on 07/05/2026) | 404.354.715 | 348.822.511 |
| Nguyen Duy Nghiem | Vice Chairman (appointed on 07/05/2026) | 0 | |
| Tran Van Long | Board Member also CEO (elected on 29/04/2026) | 0 | |
| Nguyen Thanh Hai | Board Member, also Deputy CEO (elected on 29/04/2026) | 0 | |
| Pham Tran Tho | Board Member (elected on 29/04/202( | 0 | |
| Do Thai Tung | Board Member (elected on 29/04/202( | 0 | |
| Nguyen Thanh Binh | Board Member (elected on 29/04/202( | 0 | |
| **Executive Board** | | **677.666.780** | **372.517.348** |
| Tran Van Long | CEO, Board Member | 433.000.000 | 216.000.000 |
| Nguyen Thanh Hai | Deputy CEO | 244.666.780 | 156.517.348 |
| **Supervisory Board** | | | **0** |
| Pham Thi Thanh Lan | Chairman of the Supervisory Board (appointed on 07/05 | 0 | |
| Nguyen Thu Hoai | Member (elected on 29/04/2026) | 0 | |
| Pham Dinh Thang | Member (elected on 29/04/2026) | 0 | |

## 34 . COMPARATIVE FIGURES

The comparative figures are the figures from the consolidated financial statements as of September 30, 2025, prepared by Hacisco Joint Stock Company.

CÔNG TY CỔ PHẦN HACISCO

| | | |
|---|---|---|
| **DANG THI CAM THI** | **PHAM THI CAM ANH** | **TRAN VAN LONG** |
| **PREPARED BY** | **CHIEF ACCOUNTANT** | **GENERAL DIRECTOR** |

*Hanoi, October 29, 2026*

**HACISCO JOINT STOCK COMPANY**
51 Vu Trong Phung, Thanh Xuan Ward, Hanoi
Consolidated financial statement quarter III - 2026

**Appendix 1: Details of Short-Term Securities Investments and Provision for Impairment Accruals**

| Numerical order | Stock code | Unit name | Book value | | | | | | Provisioning status | | Market price | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | At 01/01/2026 | | | At 30/09/2026 | | | At 01/01/2026 | At 30/09/2026 | At 01/01/2026 | | | At 30/09/2026 | | |
| | | | Quantity | Value | Price | Quantity | Value | Price | | | Quantity | Value | Price | Quantity | Value | Price |
| 1 | TH1 | Vietnam General Import-Export Joint Stock Company 1 | 9.675 | 417.351.899 | 43.137 | 9.675 | 417.351.899 | 43.137 | (387.069.149) | (358.431.149) | 9.675 | 30.282.750 | 3.130 | 9.675 | 58.920.750 | 6.090 |
| 2 | DC2 | Investment and Development - Construction Joint Stock Company No. 2 | 17.195 | 266.548.650 | 15.502 | 17.710 | 266.548.650 | 15.502 | (154.781.150) | (158.517.650) | 17.195 | 111.767.500 | 6.500 | 17.710 | 108.031.000 | 6.100 |
| 3 | VHG | Viet Han Investment and Production Joint Stock Company | 19.500 | 249.382.673 | 12.789 | 19.500 | 249.382.673 | 12.789 | (211.552.673) | (218.377.673) | 19.500 | 37.830.000 | 1.940 | 19.500 | 31.005.000 | 1.590 |
| 4 | ALP | Alphanam Joint Stock Company | 6.000 | 94.093.403 | 15.682 | 6.000 | 94.093.403 | 15.682 | - | - | | 0 | | | | |
| 5 | TTF | Truong Thanh Wood Industry Group Joint Stock Company | 7.560 | 90.388.199 | 11.956 | 7.560 | 90.388.199 | 11.956 | (66.952.199) | (78.896.999) | 7.560 | 23.436.000 | 3.100 | 7.560 | 11.491.200 | 1.520 |
| 6 | VTC | VTC Telecommunications Joint Stock Company | 76 | 2.398.049 | 31.553 | 89 | 2.398.049 | 31.553 | (1.417.649) | (1.525.849) | 76 | 980.400 | 12.900 | 89 | 872.200 | 9.800 |
| 7 | CTG | Vietnam Joint Stock Commercial Bank for Industry | 10 | 153.134 | 15.313 | 14 | 153.134 | 10.938 | - | - | 10 | 357.500 | 35.750 | 14 | 420.000 | 30.000 |
| | | **Total** | **60.016** | **1.120.316.007** | | **60.548** | **1.120.316.007** | | **(821.772.820)** | **(815.749.320)** | **54.016** | **204.654.150** | | **54.548** | **210.740.150** | |

**Appendix 2: Increase and decrease of tangible fixed assets**

| | Houses, buildings | Machinery and equipment | Means of transport, transmission | Management equipment and tools | Total |
|---|---|---|---|---|---|
| **Original price** | | | | | |
| Beginning of year number | 4.279.446.206 | 1.162.899.665 | 2.430.707.183 | 79.636.360 | 7.952.689.414 |
| Increase in the year | - | - | - | - | - |
| *New purchases, upgrades, repairs* | | | | | - |
| Decrease during the year | - | - | - | - | - |
| *Liquidation of fixed assets* | | | | | - |
| **Year-end number** | **4.279.446.206** | **1.162.899.665** | **2.430.707.183** | **79.636.360** | **7.952.689.414** |
| **Depreciation value** | | | | | |
| Beginning of year number | 3.429.449.041 | 1.134.825.592 | 2.381.248.343 | 79.636.360 | 7.025.159.336 |
| Increase in the year | 164.669.764 | 27.518.515 | 49.458.840 | - | 241.647.119 |
| *Depreciation during the year* | 164.669.764 | 27.518.515 | 49.458.840 | | 241.647.119 |
| Decrease during the year | - | - | - | - | - |
| *Liquidation of fixed assets* | | | | | - |
| **Year-end number** | **3.594.118.805** | **1.162.344.107** | **2.430.707.183** | **79.636.360** | **7.266.806.455** |
| **Residual value** | | | | | |
| Beginning of year number | 849.997.165 | 28.074.073 | 49.458.840 | - | 927.530.078 |
| **Year-end number** | **685.327.401** | **555.558** | - | - | **685.882.959** |

**Appendix 3: Increase and decrease of intangible fixed assets**

| | Computer software | Technology Transfer Production | Total |
|---|---|---|---|
| **Original price** | | | |
| Beginning of year number | 242.000.000 | - | 242.000.000 |
| Increase in the year | - | - | - |
| *New purchases, upgrades, repairs* | | | - |
| *Adjust down* | | | - |
| **Year-end number** | **242.000.000** | **-** | **242.000.000** |
| **Depreciation value** | | | |
| Beginning of year number | 242.000.000 | - | 242.000.000 |
| *Depreciation during the year* | | | - |
| *Other increases (specify)* | | | - |
| Decrease during the year | - | | - |
| **Year-end number** | **242.000.000** | **-** | **242.000.000** |
| **Residual value** | | | |
| Beginning of year number | - | - | - |
| **Year-end number** | **-** | **-** | **-** |

**Appendix 4**

**Segment Reporting - By Business Segment:**

*Unit of measurement: VND*

| | Revenue from construction activities | Revenue from the sale of goods. | Revenue from service provision activities | Reversal of inventory write-down provisions | Total of departments | Deduct | **Total Company** |
|---|---|---|---|---|---|---|---|
| Revenue from external sales | 27.609.543.437 | - | 5.158.736.180 | | 32.768.279.617 | | 32.768.279.617 |
| Net revenue from internal sales | | | | | - | | - |
| Cost of Goods Sold | 26.461.523.111 | - | 1.810.731.474 | | 28.272.254.585 | | 28.272.254.585 |
| **Gross Profit from Operating Activities** | **1.148.020.326** | **-** | **3.348.004.706** | **-** | **4.496.025.032** | **-** | **4.496.025.032** |
| Segment Assets | 54.653.562.899 | | 11.469.089.892 | | 66.122.652.791 | | 66.122.652.791 |
| Non-allocated Assets | 71.337.400.986 | | | | 71.337.400.986 | | 71.337.400.986 |
| | | | | | | | - |
| **Total Assets** | **125.990.963.885** | **-** | **11.469.089.892** | | **137.460.053.777** | **-** | **137.460.053.777** |
| Liabilities of other Segments | 11.869.739.282 | | 343.676.749 | | 12.213.416.031 | | 12.213.416.031 |
| Non-allocatet Liabilities | 1.226.950.797 | | | | 1.226.950.797 | | 1.226.950.797 |
| **Total Liabilities** | **13.096.690.079** | **-** | **343.676.749** | | **13.440.366.828** | **-** | **13.440.366.828** |

**Segment reporting - By geographical area:**

The company's operations are primarily conducted within the territory of Vietnam, therefore the company does not prepare segment reports by geographic area.