HACISCO
JOINTSTOCK COMPANY

No: 36/2026/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:

Separate 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

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

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

SEPARATE FINANCIAL STATEMENTS QUARTER 3/2026

Year 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Assets	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150+160)	**100**		**109.657.139.472**	**149.989.567.025**
I. Cash and Cash Equivalents	**110**		**4.031.270.575**	**2.426.424.186**
1. Cash	111		4.031.270.575	2.426.424.186
2. Cash Equivalents	112		-	-
II. Short-Term Financial Investments	**120**		**9.583.909.462**	**10.131.786.606**
1. Trading Securities	121		1.120.316.007	1.120.316.007
2. Provision for Decrease in Value of Trading Securities	122		(815.749.320)	(821.772.820)
3. Held-to-Maturity Investments	123		9.279.342.775	9.833.243.419
III. Short-Term Receivables	**130**		**82.810.760.831**	**108.987.700.651**
1. Short-Term Trade Receivables	131		49.067.390.217	67.053.189.959
2. Advances to Suppliers	132		3.809.543.182	4.646.940.968
5. Other Short-Term Receivables	135		31.442.422.958	38.796.165.250
6. Provision for Short-Term Doubtful Debts	136		(1.508.595.526)	(1.508.595.526)
7. Pending Assets Awaiting Resolution	137			
IV. Inventories	**140**		**13.225.686.369**	**27.653.235.400**
1. Inventories	141		13.225.686.369	27.653.235.400
V. Short-term biological assets	**150**			
VI. Other Short-Term Assets	**160**		**5.512.235**	**790.420.182**
1. Short-Term Prepaid Expenses	161		-	-
2. VAT Deductible	162		5.512.235	790.420.182
3. Taxes and Other Receivables from the State	163		-	-
5. Other Short-Term Assets	165		-	-

Assets	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	**200**		**30.930.838.125**	**31.942.050.599**
I. Long-Term Receivables	**210**		-	-
II. Fixed Assets	**220**		**685.882.959**	**927.530.078**
1. Tangible Fixed Assets	221		685.882.959	927.530.078
- Cost	*222*		7.952.689.414	7.952.689.414
- Accumulated Depreciation	*223*		(7.266.806.455)	(7.025.159.336)
3. Intangible Fixed Assets	227		-	-
- Cost	*228*		242.000.000	242.000.000
- Accumulated Depreciation	*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**
2. Construction in Progress	252		525.000.000	525.000.000
VI. Long-Term Financial Investments	**260**		**17.970.435.110**	**17.970.435.110**
1. Investments in Subsidiaries	261		10.000.000.000	10.000.000.000
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)
VII. Other Long-Term Assets	**270**		**280.430.164**	**437.241.721**
1. Long-term deferred expenses	271		280.430.164	437.241.721
2. Deferred Income Tax Assets	272		-	-
4. Other Long-Term Assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**140.587.977.597**	**181.931.617.624**
EQUITY AND LIABILITIES				
A. LIABILITIES (300=310+330)	**300**		**16.270.043.477**	**48.108.878.860**
I. Current Liabilities	**310**		**15.770.254.827**	**47.244.590.210**
1. Short-Term Trade Payables	311		6.036.827.579	11.575.880.364
2. Short-Term Advances from Customers	312		16.500.000	1.136.774.658
3. Dividends and profit payables	313		8.063.877	
4. Short-term Taxes and other payables to State budget	314		1.225.667.493	121.580.924
5. Employee Payables	315		7.392.536	341.922.242
6. Short-Term Accrued Expenses	316		189.932.547	189.932.547
9. Short-term deferred revenues	319		343.676.749	362.320.481

Assets	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
10. Other Short-Term Payables	320		2.063.923.932	2.502.175.787
11. Short-Term Borrowings and Finance Lease Liabilities	321		5.877.617.391	31.013.350.484
13. Welfare and Bonus Fund	323		652.723	652.723
II. Non-Current Liabilities	**330**		**499.788.650**	**864.288.650**
8. Other long-term payables	338		499.788.650	531.288.650
9. Long-Term Borrowings and Finance Lease Liabilities	339		-	333.000.000
B. OWNER'S EQUITY (400)	**400**		**124.317.934.120**	**123.989.495.345**
1. Owner's equity	411		80.000.000.000	80.000.000.000
- Share Capital	411a			
- Preference Shares	411b			
2. Capital surplus	412		57.131.343.889	57.131.343.889
3. Convertible Bond Options	413			
4. Other Capital of Owners	414		-	-
5. Shares repurchased from oneself	415		(2.511.165.126)	(2.511.165.126)
6. Revaluation Surplus on Assets	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and devolopment fund	418		3.831.910.832	3.831.910.832
11. Retained Profits	420		(14.134.155.475)	(14.462.594.250)
- Retained profits brought forward	420a		(14.462.594.250)	(10.942.903.057)
- Profits for the current year	420b		328.438.775	(3.519.691.193)
TOTAL EQUITY AND LIABILITIES (440=300+400)	**440**		**140.587.977.597**	**172.098.374.205**

Hanoi, October 29, 2026

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

SEPARATE STATEMENT OF INCOME

(Full)

As at 30 September 2026

Unit: VND

Indicators	Code	Notes	Quarter III of 2026	Quarter III of 2025	Cumulative Quarter III/2026	Cumulative Quarter III/2025
1	2	3	4	5	6	7
1. Revenue from Sales of Goods and Services	01		7.925.973.365	4.495.340.511	30.887.696.183	18.317.055.117
2. Deductions from Revenue	02		0	0	0	0
3. Net Revenue from Sales of Goods and Services (10 = 01 - 02)	***10***		***7.925.973.365***	***4.495.340.511***	***30.887.696.183***	***18.317.055.117***
4. Cost of goods and services	11		7.446.674.464	3.862.252.487	26.380.753.422	13.680.472.429
5. Gross Profit from Sales of Goods and Services (20 = 10 - 11)	***20***		***479.298.901***	***633.088.024***	***4.506.942.761***	***4.636.582.688***
6. Gain/(loss) on sale and disposal of investment properties	21					
7. Financial Income	22		1.767.118.517	2.068.669.561	1.882.688.379	2.348.066.028
8. Financial Expenses	23		57.910.665	156.819.061	395.876.127	429.888.882
- In which: interest expenses	*24*		0			
9. Selling Expenses	25		0		0	0
10. General and Administrative Expenses	26		1.815.795.619	2.613.563.961	5.702.594.076	6.792.450.810
11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	***30***		***372.711.134***	***-68.625.437***	***291.160.937***	***-237.690.976***
12.Other Income	31		0	275.506.609	37.278.003	275.506.612
13. Other Expenses	32		0	19.932	165	19.934
14.Other Profit (40 = 31 - 32)	***40***		***0***	***275.486.677***	***37.277.838***	***275.486.678***
15. Total Accounting Profit Before Tax (50 = 30 + 40)	***50***		***372.711.134***	***206.861.240***	***328.438.775***	***37.795.702***
16. Current Corporate Income Tax Expenses	51		0		0	0
17. Deferred Corporate Income Tax Expenses	52		0	0	0	0
18. Profit After Corporate Income Tax (60 = 50 - 51 - 52)	***60***		***372.711.134***	***206.861.240***	***328.438.775***	***37.795.702***
21. Basic Earnings per Share	70					
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

SEPARATE STATEMENT OF CASH FLOWS

Accounting Period: From 01/01/2026 to 30/09/2026

(Indirect Method)

Code	ITEMS	Note	Cumulative total for Quarter III/2026	Cumulative total for Quarter III/2025
	1. CASH FLOWS FROM OPERATION ACTIVITIES			
01	1. Profit before Tax		328.438.775	37.795.702
	2. Adjustment to reconcile Profit before tax to cash generated		**(632.637.676)**	**(997.255.284)**
02	- Depreciation of Fixed Assets and Investment Properties		854.400.917	312.990.393
03	- Allowances and Provisions		(6.023.500)	(95.975.058)
05	- Gains/Losses from Investment Activities		(1.882.688.379)	(1.766.508.041)
06	- Interest Expenses		401.673.286	552.237.422
08	**3. Operating Profit Before Changes in Working Capital**		**(304.198.901)**	**(959.459.582)**
09	- Increase/Decrease in Receivables		17.128.604.348	(11.448.447.873)
10	- Increase/Decrease in Inventories		14.427.549.031	(2.028.501.343)
11	- Increase/Decrease in Payables (Excluding Interest Payable and Corporate		(6.256.063.878)	10.977.450.967
12	- Increase/Decrease in Prepaid Expenses		156.811.557	(363.424.228)
13	- Increase/Decrease in Trading Securities		-	897.263.543
14	- Interest Paid		(430.401.561)	(506.876.837)
15	- Corporate Income Tax Paid		-	-
16	- Other Receipts from Operating Activities		-	-
17	- Other Payments for Operating Activities		-	(5.700.000)
20	**Net cash flows from Operating Activities**		**24.722.300.596**	**(3.437.695.353)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Payments for additions to Fixed Assets and Other Long-Term Assets		-	-
22	2. Collections on Disposal of Fixed Assets and Other Long-Term Assets		-	275.454.545
23	3. Payments for Loans and Purchase of Debt Instruments of Other Entities		(2.076.941.952)	(3.151.000.000)
24	4. Proceeds from Loan Repayments and Sale of Debt Instruments of Other Entities		2.750.000.000	7.681.888.629
25	5. Payments for Equity Investments in Subsidiaries		-	-

Code	ITEMS	Note	Cumulative total for Quarter III/2026	Cumulative total for Quarter III/2025
26	6. Proceeds from Disposal of Equity Investments in Other Entities		-	581.720.372
27	7. Interest, Dividends, and Distributed Profits Received		1.678.220.838	1.747.155.179
30	**Net cash flows from Investing Activities**		**2.351.278.886**	**7.135.218.725**
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	3. Proceeds from Borrowings		803.617.391	12.851.960.114
34	4. Repayment of Principal Borrowings		(26.272.350.484)	(15.272.810.310)
35	5. Payments for Finance Lease Liabilities		-	-
36	6. Dividends and Profits Paid to Owners		-	-
40	**Net cash flows from Financing Activities**	**40**	**(25.468.733.093)**	**(2.420.850.196)**
50	**Net Cash Flows During the Period (20+30+40)**	**50**	**1.604.846.389**	**1.276.673.176**
60	**Cash and Cash Equivalents at Beginning of Period**	**60**	**2.426.424.186**	**2.542.830.660**
61	Effect of Exchange Rate Changes on Foreign Currency Translation	61		
70	**Cash and Cash Equivalents at End of Period (50+60+61)**	**70**	**4.031.270.575**	**3.819.503.836**

Hanoi, October 29, 2026

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

CÔNG TY CỔ PHẦN HACISCO

Notes to the Financial Statements

Quarter III/2026

1 . GENERAL INFORMATION

Ownership Structure

Hanoi Post and Telecommunications Construction Joint Stock Company (abbreviated as HACISCO) is a joint-stock company transformed 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 Posts (now the Ministry of Posts and Telecommunications). The company operates according to the business registration certificate No. 0103000234, initially registered on January 22, 2001, issued by the Hanoi Department of Planning and Investment.

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 subsidiarie	**Address**	**Principal business activities**
1nd Telecommunications Construction Post I	51 Vu Trong Phung Thanh Xuan ward, Hanoi	Design consultancy, construction
2nd Telecommunications Construction Post I	As above	Design consultancy, construction
4th Telecommunications Construction Post E	As above	Design consultancy, construction
5th Telecommunications Construction Post E	As above	Design consultancy, construction
Enterprise No. 1	As above	Design consultancy, construction
Enterprise No. 2	As above	Design consultancy, construction
Enterprise No. 6	As above	Design consultancy, construction
Enterprise No. 8	As above	Design consultancy, construction
Enterprise No. 9	As above	Design consultancy, construction
Southern Telecommunications Construction I	Lot H30, Road No. 1 Le Minh Xuan Industrial Park Binh Chanh - Ho Chi Minh City	Design consultancy, construction
Design Enterprise	51 Vu Trong Phung Thanh Xuan ward, Hanoi	Design consultancy, construction
Company Office	51 Vu Trong Phung Thanh Xuan ward, Hanoi	Design consultancy, construction

Normal production and business cycle: 12 months

Business activities

Principal business activities

- Construction of other civil engineering works;
-Construction of public utility works;
-Demolition;
- Wholesale of computers, peripherals, and software;
- Wholesale of metals and metal ores;
- Construction of railway and road works;
-Specialized design activities (Details: Interior decoration);
- Electrical system installation;
- Installation of other construction systems;
- Completion of construction works;
- Wholesale of materials and other installation equipment in construction;
-Site preparation;
- Construction of all types of houses;

- Installation of water supply, drainage, heating, and air-conditioning systems;
- Direct support services for railway and road transport operations;
- Maintenance and repair of automobiles and other motor vehicles;
- Maintenance and repair of motorcycles and bicycles;
- Retail of hardware, paint, glass, and other installation equipment in construction in specialized stores;
- Production of iron, steel, and cast iron;
- Iron and steel casting;
- Mechanical processing; metal treatment and coating;
- Wholesale of solid, liquid, gas fuels and related products;
- Wholesale of raw agricultural, forestry products (excluding bamboo, rattan, and other restricted types) and live animals (excluding those banned by the government);
- Wholesale of rice;
- Wholesale of food products;
- Retail of food products in specialized stores;
- Retail of food products in specialized stores;
- Wholesale of specialized goods not yet categorized elsewhere, Details: Wholesale of industrial chemicals such as: aniline, ink, essential oils, industrial gases, adhesives, dyes, synthetic resins, methanol, paraffin, perfumes, and flavoring agents, soda, industrial salts, acids, etc.;
- Purchasing agents, selling agents, consignment of goods;
- Production and wholesale of consumer goods: automobiles, motorcycles;
- Business of materials, machinery, equipment, transport vehicles for industrial and agricultural sectors (excluding pesticides and veterinary medicines), transportation.

2 . Accounting policies applied at the company

2.1 Accounting period, currency used in accounting

The accounting year starts from January 1st and ends on December 31st each year.

The currency used for accounting records is Vietnamese Dong (VND).

2.2 Accounting Standards and Accounting Policies Applied

Accounting policies applied

The company applies the Accounting System for enterprises issued under Circular No. 99/2025/TT/BTC dated October 27, 2025, by the Minister of Finance.

Statement of Compliance with Accounting Standards and Accounting Policies

The company has applied the Vietnamese Accounting Standards and the guiding documents issued by the State. The financial statements are prepared and presented in accordance with the requirements of each standard, the circulars guiding the implementation of the standards, and the applicable accounting policies.

Accounting Method Applied

The company applies the computerized accounting method.

2.3 Basis of Preparation of 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 that occur and are recorded in the accounting books at the dependent subsidiaries and at the company's headquarters.

In the company's financial statements, intercompany transactions and balances related to assets, liabilities, and internal receivables and payables have been eliminated.

2.4 Financial Instruments

Initial recognition

Financial assets

The company's financial assets include cash and cash equivalents, receivables from customers and other receivables, loans, and both short-term and long-term investments. At the time of initial recognition, financial assets are determined at purchase price or issuance cost, plus any other directly related costs incurred in the purchase or issuance of the financial asset.

Financial liabilities

The company's financial liabilities include loans, payables to suppliers and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined at the issuance price, plus any costs directly related to the issuance of the financial liabilities.

Subsequent measurement

Currently, there are no regulations regarding 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 a maturity of no more than three months, high liquidity, and the ability to be easily converted into a known amount of cash with minimal risk of change in value.

2.6 Receivables

Receivables are presented in the financial statements at the book value of customer receivables and other receivables, after deducting provisions for doubtful debts.

Provisions for doubtful debts are made for each individual receivable based on the overdue age of the debts or the estimated potential losses that may occur.

2.7 Inventory

Inventory is valued at cost. If the net realizable value is lower than the cost, inventory is valued at net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

Inventory of raw materials is accounted for using the perpetual inventory method. The value of raw materials, tools, and equipment in inventory at the end of the period is accounted for using the specific identification method.

The work-in-progress costs at the end of the year are 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:

Work-in-progress production costs at the end of the period for each project and construction item	=	Work-in-progress production costs at the begin of the period for each project and construction item	+	Work-in-progress production costs incurred during the period for each project and construction item

* For projects and construction items with recognized revenue

WIP production costs at the end of the period for each project and construction item	=	WIP production costs at the begin of the period for each project and 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 of a project or construction item is temporarily calculated as follows:

Temporary revenue of each project or construction item - Pre-tax income calculated for each project or construction item, which will be adjusted based on the final settlement figures approved by the competent authorities.

Inventory impairment provisions at the end of the year are established as the difference between the cost of inventory and its net realizable value when the cost exceeds the net realizable value.

2.8 Fixed Assets and Depreciation of Fixed Assets

Tangible fixed assets and intangible fixed assets are recognized at cost. During usage, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation, and 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 appreciation or for rental purposes, investment properties are recorded at original cost, accumulated depreciation, and remaining value.

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

- Buildings and structures 03 - 30 years

2.10 Financial investments

Financial investments at the reporting date, if:

- Treasury bills, promissory notes, and bank deposits with a maturity date or redemption period of no more than 3 months from the date of purchase are classified as 'cash equivalents';

- Investments with a recovery period of less than 1 year or within one operating cycle are classified as current assets;

-Investments with a recovery period longer than 1 year or more than one operating cycle are classified as long-term assets;

An impairment provision for investments is recognized at the end of the year as the difference between the book value of the investments recorded in the general ledger and their market value or fair value at the time of making the provision

- For securities investments: if the securities are listed, the market value is determined based on the average transaction price on the day of the provision on the Hanoi Stock Exchange (HNX) or the closing price on the day of the provision on the Ho Chi Minh City Stock Exchange (HOSE); 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 provision date or the average price based on transaction prices provided by at least three securities companies at the time of provision. If the market value of the securities cannot be determined, the company will not make an impairment provision for the securities. For listed securities that have been delisted or suspended from trading from the sixth trading day onwards, the market value is the book value as of the most recent balance sheet date.

- For long-term investments in other economic entities: the provision amount is determined based on the financial statements of the other economic entities.

2.11 Borrowing Costs

Borrowing costs are recognized as an expense in the period in which they are 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 the necessary conditions are met.

Borrowing costs directly related to the construction investment or production of work-in-progress that requires a long enough period (over 12 months) to be ready for use as intended or for sale are capitalized into the value of the asset. These costs include interest on loans, amortization of discounts or premiums on bond issuance, and other related costs incurred in the borrowing process.

2.12 Prepaid Expenses

Prepaid expenses related to production and business costs for a single financial year or an operating cycle are recognized as short-term prepaid expenses and are charged to production and business expenses in the financial year.

Expenses incurred during the financial year but related to the production and business results of multiple accounting periods are recorded as long-term prepaid expenses and are gradually allocated to the results of business activities in the subsequent accounting periods.

The allocation of long-term prepaid expenses to production and business costs in each accounting period is based on the nature and extent of each type of expense, selecting an appropriate allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

2.13 Accrued Expenses

Accrued expenses are costs that have not yet been incurred but are estimated and recognized as production and business expenses in the period to ensure that when the actual costs are incurred, they do not cause significant fluctuations in production and business expenses, based on the matching principle between revenue and expenses. When these costs are incurred, if there is a difference from the amounts previously accrued, the accounting department will adjust the expenses by adding or reducing them to reflect the difference.

Accrued expenses for projects are amounts payable to enterprises and construction teams based on the estimated costs of projects and construction items (CT, HMCT) that have confirmed the completed construction volume, with A-B settlements, but have not yet been approved by the investor and are temporarily recognized as revenue. Based on the temporarily recognized revenue, the company is currently making provisional accruals as follows:"

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

The owner's investment capital is recognized based on the actual contributed capital of the owner.

Share premium is recognized based on the difference between the actual issuance price and the par value of the shares issued in the initial offering, additional issuance, or the reissuance of treasury shares. Direct costs related to the additional issuance of shares or the reissuance of treasury shares are deducted from share premium.

Other owner's equity is recorded based on the remaining value between the fair value of assets received by the company from other organizations or individuals as gifts, after deducting any taxes payable (if applicable) related to the gifted assets, and any additional contributions from business activities.

Treasury shares are shares issued by the company and later repurchased. Treasury shares are recorded at their actual value and are presented on the balance sheet as a reduction in owner's equity. The company does not recognize gains or losses from the purchase, sale, issuance, or cancellation of treasury shares.

Undistributed after-tax profit is the profit derived from the company's activities after deducting any adjustments due to retrospective application of changes in accounting policies and corrections of material errors from prior years. Undistributed after-tax profit may be distributed to investors based on their capital contributions after being approved by the General Meeting of Shareholders and after setting aside reserve funds in accordance with the company's charter and relevant Vietnamese laws.

Dividends payable to shareholders are recognized as a liability on the company's balance sheet after the declaration of dividends by the General Meeting of Shareholders."

Revenue Recognition

Sales Revenue

Sales revenue is recognized when the following conditions are simultaneously met:

- The majority of the risks and rewards associated with the ownership of the product or goods have been transferred to the buyer;

- The company no longer retains control over the goods as the owner or the ability to control the goods;

- The revenue can be reliably measured;Doanh thu được xác định tương đối chắc chắn;

- Economic benefits from the sale transaction have been or will be received;

- The costs related to The sale transaction can be determined..

Service Revenue

Service revenue is recognized when the outcome of the transaction can be reliably measured. In cases where the provision of services spans multiple periods, revenue is recognized in the period according to the portion of the work completed as of the balance sheet date for that period. The outcome of the service provision transaction is considered to be determined when the following conditions are met:

- The revenue can be reliably measured;

- The portion of the work completed as of the balance sheet date can be determined;

- There is a reasonable expectation of receiving economic benefits from the service transaction;

- The costs incurred for The transaction and The costs to complete The service provision transaction can be determined.

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

Financial Revenue

Revenue arising from interest, royalties, dividends, profits received, and other financial revenue is recognized when both of the following conditions are met:

- There is a reasonable expectation of receiving economic benefits from the transaction;

- The revenue can be reliably measured.

Dividends and profits received are recognized when the entity is entitled to receive the dividend or profit from the capital contribution.

Construction Contracts

Revenue

The basis for recognizing revenue is the value of the A-B settlement for completed and accepted projects or the confirmation of the construction volume completion in stages for projects with long construction periods. The recognized revenue is the settlement value of the project/phase acceptance (excluding VAT) that the company estimates it will receive. This value does not include materials provided by the investor and other basic construction costs carried out by the investor.

Any differences between the project settlement value approved by the investor and the revenue previously recognized in prior periods will be adjusted to increase or decrease revenue in the year when the settlement approval from the investor is received.

Expenses

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

For projects with long construction periods, where revenue is recognized based on the construction volume completed and confirmed by the investor, the cost of goods sold to determine the business result corresponds to the volume of construction work completed

Recognition of Financial Expenses

The expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;

- Loan and borrowing costs;

- Losses from exchange rate fluctuations on transactions involving foreign currencies;sinh liên quan đến ngoại tệ;

- provision for impairment of securities investments.

These items are recognized at the total amount incurred during the period and are not offset against financial income.

Taxes

Current Tax

Tax assets and liabilities for the current year and prior years are determined by the amount expected to be paid to (or refunded by) the tax authorities, based on the applicable tax rates and tax laws effective at the end of the tax period.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash	784.535.975	830.333.646
Bank deposits	3.246.734.600	1.596.090.540
Cash equivalents (Term deposits with a maturity of 3 months	-	
Cộng	**4.031.270.575**	**2.426.424.186**

4 . SHORT-TERM FINANCIAL INVESTMENTS

	30/09/2026	01/01/2026

	VND	VND
Trading securities	1.120.316.007	1.120.316.007
Held-to-maturity investments	9.279.342.775	9.833.243.419
Provision for impairment of trading securities	(815.749.320)	(821.772.820)
Total	**9.583.909.462**	**10.131.786.606**

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	***4.545.620.305***		***8.266.093.326***	
- 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 Com	1.950.184.761		15.591.699.537	
Other parties	***44.521.769.912***		**43.195.397.096**	
- VICTORIA Property Management Co., Ltd.	18.504.576.915		18.504.576.915	
- Other customers	26.017.192.997	-1.047.689.055	24.690.820.181	-1.047.689.055
	49.067.390.217	**-1.047.689.055**	**67.053.189.959**	**-1.047.689.055**

6 . SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026		01/01/2026	
	Giá trị	Dự phòng	Giá trị	Dự phòng
	VNĐ	VNĐ	VNĐ	VNĐ
Other parties				
- Bao An Investment and Development Joint Stock Company				
- 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	2.735.327.853		3.572.725.639	
	3.809.543.182		**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	26.698.146.730	25.867.299.434
Other receivables	4.744.276.228	3.180.932.534
Total	**31.442.422.958**	**29.048.231.968**

8 . INVENTORIES

	30/09/2026	01/01/2026
	VND	VND
Raw materials, supplies	127.717.000	2.345.729.800
Work-in-progress production costs	13.097.969.369	25.307.505.600

Total	**13.225.686.369**	**27.653.235.400**

9 . TANGIBLE FIXED ASSETS (Appendix 2)

10 . INTANGIBLE FIXED ASSETS (Appendix 3)

11 . 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 depı		
Beginning balance	11.649.873.796	11.649.873.796
Increase during the	612.753.798	612.753.798
- Due to depreciati	*612.753.798*	*612.753.798*
Decrease during thı		-
Ending Balance	**12.262.627.594**	**12.262.627.594**
Net book Value		
At the beginning of	12.081.843.690	12.081.843.690
At the end of the y	**11.469.089.892**	**11.469.089.892**

12 . LONG-TERM FINANCIAL INVESTMENTS

	30/09/2026	01/01/2026
	VND	VND
Equity investments	578.375.110	578.375.110
Investments in subsidiaries	10.000.000.000	10.000.000.000
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	**17.970.435.110**	**17.970.435.110**

Including:

a. Equity investments

	30/09/2026		01/01/2026	
	SL	**Giá trị**	**SL**	**Giá trị**
Shares of Postal Design Joint Stock Con	20.000	250.375.110	20.000	250.375.110
Shares of Can Tho Postal Construction Joint Stocl	0	0	15.000	0
Shares of Telephone Directory Joint Stock Compa	15.000	188.400.000	15.000	188.400.000
Yellow Pages				
Shares of Hai Phong Postal Construction Joint Stc	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. Investments in subsidiaries

	30/09/2026	01/01/2026
	VNĐ	VNĐ
Hacisco 8 One-Member Limite	5.000.000.000	5.000.000.000
Hacisco 1 One-Member Limite	5.000.000.000	5.000.000.000

Detailed information about the company's subsidiaries as of September 30, 2026, is as follows:

Name of Subsidiary	Place of Incorporation and Operation	Ownership Percentage	Ownership Percentage	Main Business Activities
Hacisco 8 One-Member Limite	Ha Noi	100%	100%	Construction activities
Hacisco 1 One-Member Limite	Ha Noi	100%	100%	Construction activities

c. 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.
Company's charter capital:	91,591,280,000 VND
Hacisco's investment:	7,531,660,000 VND
Hacisco's ownership percentage:	8.22%
Voting rights:	8.22%

13 . SHORT-TERM LOANS AND FINANCIAL LEASES

a, Short-term loans

	30/09/2026	01/01/2026
	VND	VND
Short-term loans	5.358.617.391	30.269.350.484
- Bank loans	*803.617.391*	*25.142.442.730*
- Loans from other parties	*4.555.000.000*	*5.126.907.754*
Current portion of long-term debt	519.000.000	744.000.000
Total	**5.877.617.391**	**31.013.350.484**

b, Long-term loans

Long-term loans	30/09/2026	01/01/2026
- Bank loans	519.000.000	1.077.000.000
- Amount due within 12 months	-519.000.000	-744.000.000
Amount due after 12 months	**0**	**333.000.000**

14 . SHORT-TERM PAYABLES TO SUPPLIERS

	30/09/2026		01/01/2026	
	Value	Payable Amount	Value	Payable Amount
	VNĐ	VNĐ	VNĐ	VNĐ
Related parties	***0***	***0***	***0***	***0***
- Hacisco 1 One-Member Limited				
Others	***6.036.827.579***	***6.036.827.579***	***11.575.880.364***	***11.575.880.364***
- BBC Hanoi Joint Stock Company	511.731.720	511.731.720	5.415.953.614	5.415.953.614
- Thang Loi Joint Stock Company	0	0	1.322.873.200	1.322.873.200
- Hai Hoa Greenery Joint Stock Company	732.681.121	732.681.121		
- Sao Tien Construction Service Trading Company Limited	750.152.502	750.152.502	750.152.502	750.152.502

- Bac Viet Construction and Project Management Joint Stock Company	409.344.128	409.344.128		
- Other advances to suppliers	3.632.918.108	3.632.918.108	4.086.901.048	4.086.901.048
	6.036.827.579	**6.036.827.579**	**11.575.880.364**	**11.575.880.364**

15 . ADVANCE PAYMENTS RECEIVED FROM CUSTOMERS - SHORT TERM

	30/09/2026	01/01/2026
	VNĐ	VNĐ
Related parties		
Others		
- DH Group Investment Joint Stock Company	16.500.000	0
- Viettel Network Corporation - Branch of Military	0	789.645.836
- Other customers	0	323.445.578
	16.500.000	**1.113.091.414**

16 . TAXES AND OTHER PAYABLES TO THE STATE

	30/09/2026	01/01/2026
	VND	VND
Value-added tax	741.161.986	105.380.925
Personal income tax	0	
Land tax and land rental	87.790.963	16.199.999
Other fees, charges, and payables	396.714.544	
Total	**1.225.667.493**	**121.580.924**

The company's tax settlement will be subject to tax authority review. As the application of tax laws and regulations to various types of transactions may be subject to different interpretations, the tax amount presented in the financial statements may be adjusted based on the tax authority's decision."

17 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Material costs	189.932.547	189.932.547
Other accrued expenses		
Total	**189.932.547**	**189.932.547**

18 . OTHER SHORT-TERM PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Trade union funds	315.904.710	291.473.968
Health insurance	0	0
Dividends and profits payable	0	0
Construction costs payable to construction teams	1.653.960.355	2.076.850.800
Other payables	94.058.867	125.787.142
Total	**2.063.923.932**	**2.494.111.910**

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 previ	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(10.942.903.057)**	**127.509.186.538**
Losses from the previous period					(3.519.691.193)	(3.519.691.193)
Profit distribution						-
Board of Directors and Supervisory Board remuneration expenses						-
Other expenses						-
Ending balance of the previous period	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(14.462.594.250)**	**123.989.495.345**
Beginning balance of the previ	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(14.462.594.250)**	**123.989.495.345**
Losses from the previous period					328.438.775	328.438.775
Profit distribution						
Board of Directors and Supervisory Board remuneration expenses						
Other expenses						
Ending balance of the previous period	**80.000.000.000**	**57.131.343.889**	**(2.511.165.126)**	**3.831.910.832**	**(14.134.155.475)**	**124.317.934.120**

b. Details of owners' investment capital

	30/09/2026	Ratio	01/01/2026	Ratio
	VND	%	VND	%
Contribution from Vietnam Posts and Telecommunications Group	22.100.000.000	27,63%	22.100.000.000	27,63%
Robert Alexander Stone	10.100.000.000	12,63%	10.026.000.000	12,53%
Pham Thi Hanh	11.600.600.000	14,50%	8.824.500.000	11,03%
Cen Academy Joint Stock Company			4.000.000.000	5,00%
Contributions from other parties	36.199.400.000	45,2%	35.049.500.000	43,81%
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 period*	8.063.877	*8.063.877*
- *Dividends and profits payable during the period*		
- Dividends and profit distribution from the previous period's profit		
- *Dividends and profits paid in cash*		
- Dividends and profit distribution from the previous period's profit	-	
- *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
Revenue from service provision	5.158.736.180	5.542.716.772
Revenue from construction contracts	25.728.960.003	12.774.338.345
Total	**30.887.696.183**	**18.317.055.117**

21 . COST OF GOODS SOLD

	30/09/2026	30/09/2025
	VND	VND
Cost of services provided	1.810.731.474	2.554.538.159
Cost of construction contracts	24.570.021.948	11.125.934.270
Total	**26.380.753.422**	**13.680.472.429**

22 . FINANCIAL REVENUE

	30/09/2026	30/09/2025
	VND	VND
Interest from deposits and loans	121.725.179	24.374.656
Dividends or profits received	1.760.963.200	1.741.971.000
Other financial income	-	581.720.372
Total	**1.882.688.379**	**2.348.066.028**

23 . FINANCIAL EXPENSES

	30/09/2026	30/09/2025
	VND	VND
Interest on loans	401.673.286	552.237.422
Reversal of securities sale diminution		18.987.103
Provision/reversal of impairment for investments	(5.797.159)	(141.335.643)
Total	**395.876.127**	**429.888.882**

24 . OTHER INCOME

	30/09/2026	30/09/2025
	VND	VND
Other income	37.278.003	275.506.612
Total	**37.278.003**	**275.506.612**

25 . OTHER EXPENSES

	30/09/2026	30/09/2025
	VND	VND
Other expenses	165	19.934
Other income	**165**	**19.934**

25. OPERATING EXPENSES

	30/09/2026	30/09/2025
Labor costs	3.813.299.996	5.083.755.175
Depreciation of fixed assets	225.353.843	312.990.393

Taxes, fees, and charges	251.622.558	387.465.957
Outsourced service costs	12.423.695	14.677.155
Other cash expenses	1.399.893.984	993.562.130
	5.702.594.076	**6.792.450.810**

27 . CURRENT CORPORATE INCOME TAX

	30/09/2026	30/09/2025
	VND	VND
Tax rate	20%	20%
Corporate income tax expense by tax rate	328.438.775	37.795.702
Current corporate income tax expense	**328.438.775**	**37.795.702**
Corporate income tax payable at the beginning of the year	(1.760.963.200)	(1.741.971.000)
Increase	-	264.268.108
Corporate income tax paid during the year		
Corporate income tax payable at year end	**(1.432.524.425)**	**(1.439.907.190)**

28 . BASIC EARNINGS PER SHARE

The calculation of basic earnings per share that can be distributed to common shareholders of the Company is based on the following data:

	30/09/2026	30/09/2025
	VND	VND
Net profit after tax	328.438.775	37.795.702
Profit allocated to common shares	328.438.775	37.795.702
Weighted average number of common shares outstanding during the period	7.800.000	7.800.000
Basic earnings per share	**42**	**5**

29 . C OPERATING COSTS BY ELEMENT

	30/09/2026	30/09/2025
	VND	VND
Raw material costs	12.434.117.767	12.857.646.105
Labor costs	4.787.663.729	7.935.082.842
Depreciation of fixed assets	644.718.559	312.990.393
Outsourced service costs	471.544.973	402.143.112
Other cash expenses	1.535.766.239	993.562.130
Total	**19.873.811.267**	**22.501.424.582**

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	4.031.270.575	0	2.426.424.186	0
Trade receivables, other receivables	80.509.813.175	(1.508.595.526)	96.016.111.790	(1.508.595.526)
Loans receivable	9.279.342.775	0	9.833.243.419	0
Short-term investm	1.120.316.007	(815.749.320)	1.120.316.007	(821.772.820)
Bond investments	0	0	0	0
Total	**94.940.742.532**	**(2.324.344.846)**	**109.396.095.402**	**(2.330.368.346)**

	Book value	
	30/09/2026	01/01/2026
	VND	VND
Financial liabilities		
Loans and borrowings	5.877.617.391	31.346.350.484
Trade payables, other payables	8.600.540.161	14.601.280.924
Accrued expenses	189.932.547	189.932.547
Total	**14.668.090.099**	**46.137.563.955**

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	4.031.270.575			4.031.270.575
Trade receivables, other receivables	79.001.217.649			79.001.217.649

Loans receivable	9.279.342.775		0	9.279.342.775
Total	**92.311.830.999**	**0**	**0**	**92.311.830.999**
As of 01/01/2026				
Cash and	2.426.424.186			2.426.424.186
Trade receivables, other receivables	94.507.516.264			94.507.516.264
Loans receivable	9.833.243.419		0	9.833.243.419
Total	**106.767.183.869**	**0**	**0**	**106.767.183.869**

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 borrowi	5.877.617.391	0	0	5.877.617.391
Trade payables, other payables	8.100.751.511	499.788.650	0	8.600.540.161
Accrued expenses	189.932.547	0	0	189.932.547
Total	**14.168.301.449**	**499.788.650**	**0**	**14.668.090.099**
As of 01/01/2026				
Loans and borrowi	31.013.350.484	333.000.000	0	31.346.350.484
Trade payables, other payables	14.069.992.274	531.288.650	0	14.601.280.924
Accrued expenses	189.932.547	0	0	189.932.547
Total	**45.273.275.305**	**864.288.650**	**0**	**46.137.563.955**

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

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 . COMPARATIVE FIGURES

The comparative figures are the figures from the Separate 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
NOTES TO FINANCIAL STATEMENTS 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	0		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 and Trade	10	153.134	15.313	14	153.134	10.938	0	0	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	25.728.960.003	-	5.158.736.180		30.887.696.183		30.887.696.183
Net revenue from internal sales					-		-
Cost of Goods Sold	24.570.021.948	-	1.810.731.474		26.380.753.422		26.380.753.422
Gross Profit from Operating Activities	**1.158.938.055**	-	**3.348.004.706**	-	**4.506.942.761**	-	**4.506.942.761**
Segment Assets	49.067.390.217	-	11.469.089.892		60.536.480.109		60.536.480.109
Non-allocated Assets	80.051.497.488				80.051.497.488		80.051.497.488
							-
Total Assets	**129.118.887.705**	-	**11.469.089.892**		**140.587.977.597**	-	**140.587.977.597**
Liabilities of other Segments	14.700.699.235		343.676.749		15.044.375.984		15.044.375.984
Non-allocatet Liabilities	1.225.667.493				1.225.667.493		1.225.667.493
Total Liabilities	**15.926.366.728**	-	**343.676.749**		**16.270.043.477**	-	**16.270.043.477**

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.