CÔNG TY CP ĐẦU TƯ VÀ XÂY DỰNG HUD1
HUD1 INVESTMENT AND CONSTRUCTION JSC
Số:...721E.../CV-HUD1
No.: ...721E.../CV-HUD1

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Hà Nội, ngày 29 tháng 10 năm 2026
Hanoi, day 29 month 10 year 2026

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

gửi: Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: Hochiminh Stock Exchange

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1
DN: OID.0.9.2342.19200300.100.1.1=MST:0101043264, CN=CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1, S=Hà Nội, C=VN
Reason: I am the author of this document
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Date: 2026-10-29 09:12:44
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Name of organization: **Công ty cổ phần Đầu tư và xây dựng HUD1/**
ment and Construction Joint Stock Company

- Mã chứng khoán/Mã thành viên/ *Stock code/ Broker code*: HU1
- Địa chỉ/*Address*: Số 168 Giải Phóng, P. Phương Liệt, TP Hà Nội./
  No. 168 Giai Phong, Phuong Liet ward, Hanoi
- Điện thoại liên hệ/*Tel.*: 024.38687557 Fax: 024.38686557
- E-mail: hud1acc@gmail.com

2. Nội dung thông tin công bố/*Contents of disclosure*: Báo cáo Tài chính Công ty Mẹ Quý III/2026 / Parent Company's Financial Statements Quarter III/2026

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 29/10/2026 tại đường dẫn website: www.hud1.com.vn./*This information was published on the company's website on* 29/10/2026 *as in the link* www.hud1.com.vn.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

NGƯỜI ỦY QUYỀN CBTT
Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)

M.S.D.N: 0101043264 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG HUD1
THÀNH PHỐ HÀ NỘI

TL. TỔNG GIÁM ĐỐC
TRƯỞNG PHÒNG HCNS
Lương Công Tú

Tài liệu đính kèm/Attached documents:
Báo cáo Tài chính Công ty Mẹ Quý III/2026/ Financial Statement of the Parent Company Quarter III/2026

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

FINANCIAL REPORT FOR THE THIRD QUARTER OF 2026

(Parent company)

For the accounting period from July 1, 2026 to September 30, 2026

Hanoi, 28 October 2026

HUD1 INVESTMENT AND CONSTRUCTION JOINT STO(

No. 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

Form B 01 – DN

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

FINANCIAL STATEMENT REPORT

From January 1, 2026 to September 30, 2026

Unit of measurement: VND

ASSET	Code number	Ending balance	Beginning balance
1	2	3	4
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	**100**	**399 849 234 943**	**434 613 626 061**
I. Cash and cash equivalents	**110**	**2 173 345 807**	**22 133 215 958**
1. Money	111	2 173 345 807	22 133 215 958
II. Short-term financial investments	**120**	**350 000 000**	**350 000 000**
3. Investment held until maturity.	129	350 000 000	350 000 000
III. Short-term receivables	**130**	**356 593 895 676**	**365 998 807 968**
1. Short-term receivables from customers	131	96 601 210 873	128 114 279 450
2. Pay the seller in advance.	132	70 282 905 093	71 184 708 778
6. Other short-term receivables	136	190 036 453 727	167 026 493 757
7. Provision for doubtful short-term receivables	137	- 326 674 017	- 326 674 017
IV. Inventory	**140**	**26 519 100 259**	**31 060 291 326**
1. Inventory	141	26 519 100 259	31 060 291 326
V. Other current assets	**150**	**14 212 893 201**	**15 071 310 809**
1. Short-term prepaid expenses	151	760 096 487	123 616 937
2. Deductible VAT	152	13 447 994 921	14 947 693 872
3. Taxes and other amounts due to the State	153	4 801 793	
B. LONG-TERM ASSETS (200 = 210 + 220 + 240 + 250 + 260)	**200**	**130 827 959 989**	**134 862 555 140**
I. Long-term receivables	**210**		
II. Fixed Assets	**220**	**115 860 004 039**	**116 832 999 735**
1. Tangible fixed assets	221	115 860 004 039	116 832 999 735
-Original price	222	128 351 113 723	128 432 000 541
- Accumulated depreciation value	223	- 12 491 109 684	- 11 599 000 806
3. Intangible fixed assets	227	-	**0**
- Original price	228	-	0
- Accumulated depreciation value	229		
III. Investment Properties	**230**	-	**0**
IV. Long-term work-in-progress assets	**240**	**5,062,457,740**	**8,392,848,262**
1. Long-term work-in-progress production and business costs	241	3,608,071,934	5,790,889,906
2. Construction in progress costs	242	1,454,385,806	2,601,958,356
V. Long-term financial investment	**250**	**9 905 498 210**	**9 636 707 143**
1. Investing in Subsidiaries	251	5 406 000 000	5 406 000 000
2. Investing in affiliated companies and joint ventures.	252	1 000 000 000	1 000 000 000
3. Other investments in equity instruments	253	4 064 952 892	3 796 161 825
4. Provision for impairment of long-term financial investment	254	- 565 454 682	- 565 454 682
V. Other long-term assets	**260**	-	
1. Long-term upfront costs	261		
TOTAL ASSETS (270 = 100 + 200)	**270**	**530 677 194 932**	**569 476 181 201**

FUNDING	Code numbe	Ending balance	Opening balance
C. LIABILITIES (300 = 310 + 330)	**300**	**238 209 843 133**	**426 089 225 336**
I. Short-term debt	**310**	**238 209 843 133**	**426 089 225 336**
1. Short-term payables to suppliers.	311	65 589 984 719	79 820 684 870
2. The buyer pays in advance.	312	12 483 444 633	26 797 131 147
3. Taxes and other payments due to the State	313	4 987 983 665	6 065 469 614
4. Workers must be paid.	314		1 498 405 959
5. Short-term liabilities	315	3 918 726 414	2 041 338 032
9. Other short-term payables	319	21 292 173 806	28 540 898 643
10. Short-term loans and financial leases	320	129 739 066 001	281 265 180 664
12. Reward and Welfare Fund	322	198 463 895	60 116 407
II. Long-term debt	**330**	-	-
1. Long-term payment to the seller.	331		
2. Buyers pay in advance for a long term.	332		
3. Long-term costs	333		
8. Long-term loans and financial leases	338		
D. EQUITY (400 = 410 + 430)	**400**	**292 467 351 799**	**143 386 955 865**
I. Equity	**410**	**292 467 351 799**	**143 386 955 865**
1. Owner's capital contribution	411	250 000 000 000	100 000 000 000
- Common stock with voting rights	*411a*	250 000 000 000	100 000 000 000
- Preferred stock	*411b*		
2. Shareholder surplus	412	22 678 817 000	23 300 417 000
3. Bond conversion option	413		
4. Other owner's equity	414		
5. Treasury stock	415		
6. Revaluation difference of assets	416		
7. Exchange rate differences	417		
8. Development Investment Fund	418	4 270 343 903	4 270 343 903
9. Business Restructuring Support Fund	419		
10. Other funds belonging to equity capital	420		
11. Undistributed after-tax profit	421	15 518 190 896	**15 816 194 962**
- Undistributed net profit accumulated up to the end of th	421a	15 446 347 474	12 117 720 082
- Undistributed net profit for this period	421b	71 843 422	3 698 474 880
12. Capital investment sources for construction projects.	421		
II. Funding Sources and Other Funds	**430**		
TOTAL CAPITAL (430 = 300 + 400)	**440**	**530 677 194 932**	**569 476 181 201**
		-	-

Hanoi, 25/10 October 2026

Creator	Chief Accountant	General Director
Le Minh Hung	Vu Thi Hong Lieu	Le Thanh Hai

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

No. 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

Form B 02 – DN

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

REPORT ON PRODUCTION AND BUSINESS RESULTS

From July 1st, 2026 to September 30th, 2026

Unit of measurement: VND

Target	Code numb	Explanation	Dear Mr.		Cumulative from the beginning of the	
			2026	2025	2026	2025
1	2		3	4	5	6
1. Revenue from sales and services	**01**	20	**29,429,167,402**	**102,512,003,692**	**99,508,340,328**	**206,844,117,956**
2. Deductions	02					
3. Net revenue from sales and services (10 = 01 - 03)	**10**		**29,429,167,402**	**102,512,003,692**	**99,508,340,328**	**206,844,117,956**
4. Cost of Goods Sold	11	21	**28,159,544,189**	**90,974,318,996**	**94,774,171,363**	**189,991,908,928**
5. Net profit from business operations (30 = 20 + (21 - 22) - (24+ 25)	**20**		**1,269,623,213**	**11,537,684,696**	**4,734,168,965**	**16,852,209,028**
6. Financial operating revenue	21	22	803,260	10,698,974	67,258,955	80,052,624
7. Financial costs	22	23	902,376,012	1,652,823,853	2,627,206,199	2,901,279,668
- Including: Interest expense	23		902,376,012	1,652,823,853	2,627,206,199	2,901,279,668
8. Cost of goods sold	24					
9. Business management costs	26		411,261,582	5,717,545,434	1,223,303,847	7,995,077,633
10. Net profit from business operations (30 = 20 + (21 - 22) - (24+ 25)	**30**		**(43,211,121)**	**4,178,014,383**	**950,917,874**	**6,035,904,351**
11. Other income	31		95,454,546		95,454,546	
12. Other expenses	32		8,317,558	220,940,570	114,774,884	1,564,533,873
13. Other profit (40 = 31-32)	**40**		87,136,988	(220,940,570)	(19,320,338)	(1,564,533,873)
14. Total accounting profit before tax (50 = 30 + 40)	**50**	24	**43,925,867**	**3,957,073,813**	**931,597,536**	**4,471,370,478**
15. Current corporate income tax expense	51	24	20,986,600	846,140,792	859,754,114	1,238,794,616

16. Deferred Corporate Income Tax Expense						
17. Profit after corporate income tax (60 = 50 - 51)	**60**		**22,939,267**	**3,110,933,021**	**71,843,422**	**3,232,575,862**
18. Basic earnings per share	**70**		2.29	311.09	7.18	323.26

Hanoi, October 2026

Creator	**Chief Accountant**	**General Director**
Le Minh Hung	**Vu Thi Hong Lieu**	**Le Thanh Hai**

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK C

No. 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

Form B 03 – DN

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

From January 1, 2026 to September 30, 2026

Unit of measurement: VND

Target	Code number	Explanation	Cumulative for this period	Previous Period Cumulative
1	2		3	4
I. Cash flow from operating activities				
1. Revenue from the sale of goods, provision of services, and other income.	01		139,241,004,244	209,003,778,751
2. Payments to suppliers of goods and services	02		(37,127,235,194)	(93,500,200,502)
3. Payments to employees	03		(800,401,439)	(708,105,970)
4. Interest payments	04		(6,232,669,903)	(5,757,678,073)
5. Payment of corporate income tax.	05		(1,987,321,465)	(2,493,738,400)
6. Other income from production and business activities	06		46,984,460,574	76,641,906,553
7. Other expenses for business operations	07		(62,883,931,099)	(101,135,448,307)
Net cash flow from operating activities	**20**		**77,193,905,718**	**82,050,514,052**
II. Cash flow from investing activities				
5. Investment funds contributed to other entities.	25		(268,791,067)	(2,250,000,000)
6. Recovered investment capital contributed to other entitie	26			
7. Interest income from loans, dividends, and distributed pr	27		67,258,955	80,052,624
Net cash flow from investing activities	**30**		**(201,532,112)**	**(2,169,947,376)**
III. Cash flow from financing activities				
3. Money received from borrowing	33		34,911,736,115	90,233,551,887
4. Loan principal repayment	34		(131,863,979,872)	(183,526,557,687)
Net cash flow from financing activities	**40**		**(96,952,243,757)**	**(93,293,005,800)**
Net cash flow during the period (20+30+40)	**50**		**(19,959,870,151)**	**(13,412,439,124)**
Cash and cash equivalents at the beginning of the period	**60**		**22,133,215,958**	**56,957,090,298**
Cash and cash equivalents at the end of the period	**70**	VII.34	**2,173,345,807**	**43,544,651,174**

Hanoi, October 2026 28

CREATOR	CHIEF ACCOUNTANT	GENERAL MANAGER
Le Minh Hung	Vu Thi Hong Lieu	Le Thanh Hai

HUD1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Address: 168 Giai Phong Street, Phuong Liet Ward, Hanoi City

Form B 09 – DN
(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS

From July 1st, 2026 to September 30th, 2026

I. Characteristics of business operations

1. Form of capital ownership : Capital ownership by shareholders

2. Business areas : Investment, Basic construction (according to business registration certificate No. **0103003442** , amendment 10, dated October 16, 2025)

3. Business Activities : Investment and development of housing, urban areas, and industrial zones; Construction and installation of various types of civil, industrial, transportation, irrigation, postal and telecommunications works, power lines and substations, infrastructure engineering works in urban and industrial zones; installation of technical equipment for construction projects, fire protection systems, and interior and exterior decoration of construction projects. Production, import and export of construction materials, equipment, and construction technology. Export of labor and construction services. Consulting and design of civil, industrial, transportation, and irrigation construction projects. Other business activities in accordance with the law.

The company's headquarters are located at 168 Giai Phong Street, Phuong Liet Ward, Hanoi City.

The subsidiaries and affiliated companies of the Company as of September 30, 2026 include:

- HUD101 Construction Joint Stock Company (HUD1 holds 51% of the charter capital), head office at 4th Floor, 168 Giai Phong Building, Phuong Liet Ward, Hanoi

-CIC Derco Architecture and Construction Joint Stock Company (contributing 20% of the founding capital), headquartered at 21 Kim Dong Street, Giap Bat Ward, Hanoi.

II. Accounting period and currency used in accounting

1. Accounting period: Begins on January 1st and ends on December 31st.
2. Currency used in accounting: Vietnamese Dong (VNĐ)

III. Applicable Accounting System

1. Applicable accounting system:

HUD1 Investment and Construction Joint Stock Company applies the corporate accounting regime according to Decision No. 15/2006/QD-BTC dated March 25, 2006, amended and supplemented by Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 99/2025/TT-BTC dated October 27, 2025, and other accounting documents and standards of the Ministry of Finance.

2. Statement on compliance with accounting standards and accounting regulations

HUD1 Investment and Construction Joint Stock Company is committed to strictly complying with all regulations and policies of the State in its financial and accounting activities.

IV- Accounting method applied : Computerized accounting (General journal)

V. Accounting policies applied.

1. Principles for defining cash: cash, bank deposits, cash in transit: Cash and cash equivalents include cash on hand, demand deposits, short-term investments, which are

highly liquid, easily convertible into cash, and have low risk associated with fluctuations in value.

2. Accounting policy for inventory:
   - Inventory valuation principle; Based on actual value
   - Method for determining the value of ending inventory : Based on physical inventory count.
   - Inventory accounting methods (perpetual inventory or periodic inventory); Perpetual inventory.
   - Establish a provision for inventory devaluation. At the end of the accounting period, the company, based on the economic nature and certain information regarding bad debts, reverses and makes provisions for the following year.
   - Inventory value represents the cost of work-in-progress for construction projects.

3. Recording and depreciating fixed assets:
   - Tangible fixed assets are presented at their original cost less accumulated depreciation.
   - The original cost of tangible fixed assets includes the purchase price and all other related costs directly associated with bringing the asset into a ready-to-use condition.
   - Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life, in accordance with the regulations in Decision No. 206/2003/QD-BTC dated December 12, 2003, of the Ministry of Finance on the promulgation of the Regulations on the management, use, and depreciation of fixed assets. The specific depreciation periods are as follows:

	Year
Factory buildings, structures	6 – 50
Machinery and equipment	2 – 7
Transportation and transmission	7-10
Management tools	3 – 5

4. Recognition and depreciation of investment properties:
   - Principles for recognizing investment properties;
   - Methods of depreciating investment properties .

5. Accounting for financial investments:
   - Investments in subsidiaries, associates, and equity stakes in jointly controlled businesses;
   - Short-term and long-term securities investments;
   - Other short-term and long-term investments;
   - Methods for establishing provisions for impairment of short-term and long-term securities investments.

6. Principles for capitalizing borrowing costs and other expenses:
   - Principles for recognizing borrowing costs;
   - The capitalization rate is used to determine the cost of borrowing that is capitalized during the period;

7. Principles for recognizing and capitalizing other expenses.
   - Prepaid costs;
   - Other expenses;
   - Methods for allocating prepaid expenses;
   - Methods and timing for allocating goodwill.

8. Principles for recognizing prepaid expenses

9. Principles and methods for recording provisions for liabilities.

10. Equity Capital:

- Principles for recognizing owner's investment capital, share premium, and other owner's capital.
- Principles for recognizing differences from asset revaluation.
- Principles for recording exchange rate differences.
- Principles for recognizing undistributed profits

11. Principles and methods for revenue recognition:

- Revenue is recognized based on invoices issued according to the completed work volume confirmed and accepted by Party A. Net revenue is revenue minus any deductions.

12. Principles and methods for recognizing financial expenses.

- The main financial cost is interest payable to the bank, based on the bank's monthly interest payment statements.

13. Accounting principles for recognizing current corporate income tax expense and deferred corporate income tax expense are based on current regulations.

14. Foreign Exchange Risk Hedging Operations

15. Other accounting principles and methods.

VI – Additional information for items presented in the balance sheet

Unit: VND

1. Cash and cash equivalents

	Final number (VND)	Beginning balance (VND)
Cash	1 894 976 692	1 387 546 473
Bank Deposits	278 369 115	20 745 669 485
Total	**2,173,345,807**	**22,133,215,958**
	2,173,345,807	**22,133,215,958**

1A. Short-term financial investments

	Final number (VND)	Beginning balance (VND)
Time deposits at BIDV Hanoi	350,000,000	350,000,000
Total	**350,000,000**	**350,000,000**

2. Short-term receivables from customers

	Final number (VND)	Beginning balance (VND)
Housing and Urban Development Investi	34 622 310 220	67 136 509 019
Quang Chung Real Estate Trading & Touris	-	3,096,935,475
Hoang Gia Company Limited	686,059,796	3,686,059,796
Hanoi Construction and Infrastructure	-	5,046,995,412
Vietnam Expressway Development	14,786,653,472	13,689,397,225
TLA Joint Stock Company	17,689,268,569	17,689,268,569
Accounts receivable from homebuyers	12 848 424 229	9 587 996 624
Other customers	15,968,494,587	8,181,117,330
	96,601,210,873	**128,114,279,450**

3. Pay the seller in advance.

	Final number (VND)	Beginning balance (VND)
HUD101 Construction Joint Stock Compan	13,093,103,657	15,158,103,657
Payment must be made to NCC GT CV-A2.	11,903,043,124	11,903,043,124
Payment must be made to NCC DA 176 Dir	27,494,594,083	27,494,594,083
Payment required: Package XL01 Vaccine I	200,581,424	200,581,424
Payment required from NCC GT A8 Ben Lu	570,240,000	570,240,000
Other sellers	17,021,342,805	15,858,146,490
	70,282,905,093	**71,184,708,778**

4. Other receivables

	Final number (VND)	Beginning balance (VND)
DA 176 Dinh Cong	1,627,521,823	1,627,521,823
Internal receivables	28,872,768,954	27,932,328,125
Social insurance, health insurance, unemployment insurance	790,557,589	580,338,988
Operating costs of project management teams	19,273,671,696	19,446,179,016
Other receivables	5,872,261,946	4,465,751,946
Advance payments to teams, CNCT	133,599,671,719	138,984,747,548
Total	**190,036,453,727**	**167,026,493,757**

5. Inventory

	Final number (VND)	Beginning balance (VND)
Short-term work-in-progress costs	26,519,100,259	31,060,291,326
Long-term work-in-progress costs	3,608,071,934	5,790,889,906
Construction in progress costs	1,454,385,806	2,601,958,356
Total	**31,581,557,999**	**39,453,139,588**

6. Short-term prepaid expenses

	Final number (VND)	Beginning balance (VND)
Short-term prepaid expenses	760,096,487	123,616,937
Total	**760,096,487**	**123,616,937**

7. Taxes and other amounts receivable from the State.

	Final number (VND)	Beginning balance (VND)
Taxes and other amounts receivable fron	4,801,793	-
Undeducted input VAT	13,447,994,921	14,947,693,872
Total	**13,452,796,714**	**14,947,693,872**

8. Provision for Asset Losses

(Bad debt - Overdue for more than 3 yea	Final number (VND)	Beginning balance (VND)
Provision for doubtful short-term receiva	326,674,017	326,674,017
(Bad debt - Overdue for more than 3 years)		
Provision for long-term investment	565,454,682	565,454,682
Total	**892,128,699**	**892,128,699**

9. Work-in-progress production costs

	Final number (VND)	Beginning balance (VND)
	-	-
Social housing project CT5 Me Linh	9,097,170,020	9,257,372,354
XL-TAS-C Chanh My Package	2,620,977,949	12,046,915,313
GT A8 - Ben Luc - Dong Nai	994,512,054	4,343,182,834
CT04 - Pho Yen - Thai Nguyen	5,085,262,043	
Other works	8,721,178,193	5,412,820,825
Investment projects	3,608,071,934	5,790,889,906
Total	**30,127,172,193**	**36,851,181,232**

10. Increase or decrease in tangible fixed assets

Item	Houses, buildings	Machinery and equipment	Transportation	Management equipment and tools	Total
Original price					
Balance as of January 1,	4,117,345,021	2,407,727,272	7,299,718,819	78,234,364	13,903,025,476
Increase during the year	*114,496,835,065*	-	-	*32,140,000*	*114,528,975,065*
Buy within the year		-		*32,140,000*	*32,140,000*
XDCB completed	*114,496,835,065*	-	-	-	*114,496,835,065*
Other increases	-	-	-	-	-
Decrease during the year	-	-	-	-	-
Balance as of December	118,614,180,086	2,407,727,272	7,299,718,819	110,374,364	128,432,000,541
Accumulated depreciation					
Balance as of January 1,	3,445,129,463	2,407,727,272	3,861,965,471	71,918,025	9,786,740,231
Increase during the year	*1,435,185,936*	-	*370,758,300*	*6,316,339*	*1,812,260,575*
Due to depreciation	*1,435,185,936*	-	*370,758,300*	*6,316,339*	
Decrease during the year	-	-	-	-	-
Balance as of December	4,880,315,399	2,407,727,272	4,232,723,771	78,234,364	11,599,000,806
Remaining value					
As of January 1, 2025	672,215,558	-	3,437,753,348	6,316,339	4,116,285,245
As of December 31, 2025	113,733,864,687	-	3,066,995,048	32,140,000	116,832,999,735
Original price					
Balance as of January 1,	118,614,180,086	2,407,727,272	7,299,718,819	110,374,364	128,432,000,541
Increase during the Perio	-	-	*1,443,916,364*	-	*1,443,916,364*
Buy within the year		-	*1,443,916,364*		*1,443,916,364*
Decrease During the Peri	-	-	*1,524,803,182*	-	*1,524,803,182*
Liquidation	-	-	*1,524,803,182*	-	*1,524,803,182*
Balance as of September	118,614,180,086	2,407,727,272	7,218,832,001	110,374,364	128,351,113,723
Accumulated depreciation					
Balance as of January 1,	4,880,315,399	2,407,727,272	4,232,723,771	78,234,364	11,599,000,806
Increase during the year	*2,030,529,744*	-	*374,329,816*	*12,052,500*	*2,416,912,060*
Decrease during the year	-	-	*1,524,803,182*	-	*1,524,803,182*
Liquidation	-	-	*1,524,803,182*	-	*1,524,803,182*
Other discounts	-	-	-	-	-
Balance as of September	6,910,845,143	2,407,727,272	3,082,250,405	90,286,864	12,491,109,684
Remaining value					
Balance as of January 1,	113,733,864,687	-	3,066,995,048	32,140,000	116,832,999,735
Balance as of September	111,703,334,943	-	4,136,581,596	20,087,500	115,860,004,039

11. Investing in Subsidiaries

	Final number (VND)	Beginning balance (VND)
HUD101 Construction Joint Stock Comp	5,406,000,000	5,406,000,000
Total	**5,406,000,000**	**5,406,000,000**

12. Investing in joint ventures, affiliated companies, and long-term investments.

	Final number (VND)	Beginning balance (VND)
Investing in joint ventures and affiliat	**1,000,000,000**	**1,000,000,000**
CIC DECOR Construction and Engineer	1,000,000,000	1,000,000,000
Other investments	**4,064,952,892**	**3,796,161,825**
Phu Yen Housing & Investment Development Company Limited	4,064,952,892	3,796,161,825
Total	**5,064,952,892**	**4,796,161,825**

13. Long-term upfront costs

	Final number (VND)	Beginning balance (VND)
Other expenses and CCDC awaiting allocation	-	-
Total	**-**	**-**

14. Short-term payables to suppliers.

	Final number (VND)	Beginning balance (VND)
Payment must be made to the project supplier at 176 Dinh Cong.	9,941,218,650	12 974 675 214
Payment must be made to the supplier for Package XL01 of the Vaccine Institute.	7,958,386,538	12 494 799 174
Payment due to NCC Package A8 Ben Luc-DN	12,719,222,461	11 329 520 676
Payment due to NCC Package 641 - Chanh My	3,881,371,701	3 612 279 009
Payment must be made to NCC CT TLA Quang Ninh	5,009,001,152	14 978 387 084
The other party must be paid.	26,080,784,217	24,431,023,713
Total	**65,589,984,719**	**79,820,684,870**

14A. Workers must be paid.

	Final number (VND)	Beginning balance (VND)
Workers must be paid.	-	1 498 405 959
Total	**-**	**1,498,405,959**

15. Buyer pays in advance.

	Final number (VND)	Beginning balance (VND)
Housing and Urban Development Investment Corporation	8,670,063,264	12,794,694,993
Bac Thang Long - Thanh Dong Joint Stock Company	439,339,316	10,316,168,566
Customers buying houses in the 176 Dinh Cong project.	3,179,612,290	3,179,612,290
TLA Joint Stock Company	-	-
Vietnam Expressway Corporation	-	-
Institute for Vaccine and Medical Biological Products Testing	-	-
Other buyers	194,429,763	506,655,298
Total	**12,483,444,633**	**26,797,131,147**

16. Taxes and other payments due to the government.

	Final number (VND)	Beginning balance (VND)
VAT	3 785 848 949	3 785 848 948
Corporate income tax		1 122 765 558
Personal income tax	176 148 327	130 868 719
Other taxes and fees	1,025,986,389	1,025,986,389
Total	**4,987,983,665**	**6,065,469,614**

17. Short-term liabilities

	Final number (VND)	Beginning balance (VND)
Provision for interest expense		
Advance allocation of construction costs	3 918 726 414	2 041 338 032
Total	**3,918,726,414**	**2,041,338,032**

18. Other payables and liabilities

	Final number (VND)	Beginning balance (VND)
Social insurance, health insurance, unemployment insurance, trade union fees	107,090,836	120,667,483
Payment must be made to the construction teams.	17,956,449,074	24,467,615,405
Other payables and liabilities	3,228,633,896	3,952,615,755
Total	**21,292,173,806**	**28,540,898,643**

19. Loans and financial leases

	Final number (VND)	Beginning balance (VND)
Loan from BIDV Bank Hanoi	95,426,129,094	98 665 482 490
SHB Bank Loan - Ha Thanh Branch (Pa	-	5 396 577 467
Loan from Hanoi Investment & Urban D	5,384,334,711	155 384 334 711
Personal Loans	28,928,602,196	21 818 785 996
	129,739,066,001	**281,265,180,664**

VII – Additional information for items presented in the Statement of Income

20. Revenue from sales and services

	From July 1st to September 30th, 2026 (VND)	From July 1st to September 30th, 2025 (VND)
Sales revenue		
Revenue from construction contracts	28 753 303 910	100,714,609,724
Other revenue	675 863 492	1,797,393,968
Total	**29,429,167,402**	**102,512,003,692**

21. Cost of goods sold

	From July 1st to September 30th, 2026 (VND)	From July 1st to September 30th, 2025 (VND)
Cost of goods sold		
Cost of Construction Contracts	28 066 824 189	89,798,463,253
Other cost of goods sold	92 720 000	1,175,855,743
Total	**28,159,544,189**	**90,974,318,996**

22. Financial operating revenue

	From July 1st to September 30th, 2026 (VND)	From July 1st to September 30th, 2025 (VND)
Interest on deposits and loans	803,260	10,698,974
Total	**803,260**	**10,698,974**

23. Financial operating expenses

	From July 1st to September 30th, 2026 (VND)	From July 1st to September 30th, 2025 (VND)
Interest on loans	902,376,012	1,652,823,853
Other financial costs		
Total	**902,376,012**	**1,652,823,853**

24. Cost of goods sold

	From July 1st to September 30th, 2026 (VND)	From July 1st to September 30th, 2025 (VND)
Other monetary expenses	-	-
Total	**-**	**-**

25. Profit before tax and corporate income tax payable

	From July 1st to September 30th, 2026 (VND)	From July 1st to September 30th, 2025 (VND)
Pre-tax accounting profit	43,925,867	3,957,073,813
Corporate income tax payable	20,986,600	846,140,792

26. Business management costs

	From July 1st to September 30th, (VND)	From July 1st to September 30th, (VND)
Management staff costs		4,193,745,165
Costs of materials and management tools.		-
Depreciation cost of fixed assets		133,439,295
Taxes, fees and charges		
Contingency costs		-
Outsourced service costs	309,830,648	894,433,815
Other monetary expenses	101,430,934	495,927,159
Total	**411,261,582**	**5,717,545,434**

27. EQUITY

a. Table comparing changes in equity

	Owner's investment capital	Share premium	Development Investment Fund	Other funds belonging to equity capital	Undistributed after-tax profit	Total
Balance as of 01/01/2025	**100,000,000,000**	**23,300,417,000**	**4,270,343,903**	-	**12,117,720,082**	**139,688,480,985**
Increase during the year	-	-			**3,698,474,880**	**3,698,474,880**
Capital increase	-	-	-	-	-	-
Net profit after tax	-	-	-	-	3,698,474,880	3,698,474,880
Decrease during the year	-	-	-	-	-	-
Fund allocation	-	-		-	-	-
Dividend distribution	-	-		-		-
Retrospective adjustment	-	-		-		
Balance as of 31/12/2025	**100,000,000,000**	**23,300,417,000**	**4,270,343,903**	-	**15,816,194,962**	**143,386,955,865**
Balance as of 01/01/2026	**100,000,000,000**	**23,300,417,000**	**4,270,343,903**	-	**15,816,194,962**	**143,386,955,865**
Increase during the period	**150,000,000,000**	-			**71,843,422**	**150,071,843,422**
Capital increase	150,000,000,000	-	-	-	-	150,000,000,000
Net profit after tax	-	-	-	-	71,843,422	71,843,422
Fund allocation	-	-				-
Decrease during the period	-	**621,600,000**	-	-	**369,847,488**	**991,447,488**
Dividend distribution	-	-	-	-		-
Fund allocation	-	-	-	-	369,847,488	369,847,488
Other discounts		621,600,000				621,600,000
Balance as of 30/09/2026	**250,000,000,000**	**22,678,817,000**	**4,270,343,903**	-	**15,518,190,896**	**292,467,351,799**

b. Details of the owner's investment capital.

*** Details of the owner's investment capital as of January 1, 2026**

Shareholders	According to the Business Registration Certificate			Actual contributed capital	
	Share	Amount (VND)	Proportion	Amount (VND)	Proportion
1 Nguyen Thi Thuy	3,825,000	38,250,000,000	38.25%	38,250,000,000	38.25%
2 Vu Thien Nhan	1,275,000	12,750,000,000	12.75%	12,750,000,000	12.75%
3 Other shareholders	4,900,000	49,000,000,000	49.00%	49,000,000,000	49.00%
Total	**10,000,000**	**100,000,000,000**	**100%**	**100,000,000,000**	**100%**

*** Details of the owner's investment capital as of September 30, 2026**

Shareholders	According to the Business Registration			Actual contributed capital	
	Share	Amount (VND)	Proportion	Amount (VND)	Proportion
1 Hanoi Urban Investment Joint Stock Company	15,000,000	150,000,000,000	60.00%	150,000,000,000	60.00%
2 Nguyen Thi Thuy	3,825,000	38,250,000,000	15.30%	38,250,000,000	15.30%
3 Vu Thien Nhan	1,275,000	12,750,000,000	5.10%	12,750,000,000	5.10%
4 Other shareholders	4,900,000	49,000,000,000	19.60%	49,000,000,000	19.60%
Total	**25,000,000**	**250,000,000,000**	**100%**	**250,000,000,000**	**100%**

From January 1st, 2026 to June 9th, 2026, the company will issue additional shares to convert debt with Hanoi Urban Investment Joint Stock Company: 15,000,000 shares will be issued at a debt-to-equity conversion ratio of VND 10,000 per share; the value of the converted liabilities is VND 150,000,000,000; the costs of issuing shares to convert debt and the audit costs of the contributed capital report are VND 621,600,000.

c. **Capital transactions with owners and dividend distribution**

	Final number (VND)	Beginning balance (VND)
CSH's investment capital		
Capital contribution as of the beginning of the period (01/01/2026)	100,000,000,000	100,000,000,000
Capital contributions increased during the period.	150,000,000,000	
Capital contributions decreased during the period.		
Capital contribution as of the end of the period (30/09/2026)	250,000,000,000	100,000,000,000
The time when the increase begins	1/6/2026	
Time of completion of increase	9/6/2026	
Dividends already distributed	-	-

d. **Share**

	Final number (Share)	Beginning balance (Share)
Number of shares registered for	25,000,000	10,000,000
Number of shares issued	25,000,000	10,000,000
- Common stock	25,000,000	10,000,000
Number of outstanding shares	25,000,000	10,000,000
- Common stock	25,000,000	10,000,000

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

*** Purpose of establishing investment and development funds, financial reserve funds, and other funds belonging to equity capital.**

- Development Investment Fund: The establishment of a Development Investment Fund from a portion of the company's profits aims to fund capital construction, asset acquisition, technological innovation, and expansion of production and business operations.
- A financial reserve fund is established to ensure that a business can continue operating normally in the event of business risks or losses, or to mitigate losses and damages caused by objective, unforeseen circumstances.

- The reward and welfare fund is drawn from the profits of production and business operations with the purpose of rewarding and encouraging employees, providing material benefits, and improving and enhancing their material living standards.

**** - Income and expenses, profits or losses are recognized directly in Equity in accordance with the provisions of specific standards.***

28. Transactions arising and balances with related parties

Transactions have occurred.

Stakeholders	Relationship	Transaction characteristics	Operating period: July 1, 2026 to September 30, 2026	Operating period: July 1, 2025 to September 30, 2025
Sales transactions				
HUD101 Construction Joint Stock Company	Subsidiary company	Construction	-	-
Purchase transaction				
Hanoi Urban Investment Joint Stock Company	Parent Company	Loan - Debt Swap	-	-
HUD101 Construction Joint Stock Company	Subsidiary company	Construction	-	400,000,000

Balances with related parties

Stakeholders	Relationship	Transaction characteristi	30/09/2026 VND	1/1/2026 VND
a. Prepayment to the seller				
HUD101 Construction Joint Stock Company	Subsidiary company	Construction	13,093,103,657	15,158,103,657
b. Accounts payable				
Hanoi Urban Investment Joint Stock Company	Parent Company	Borrowing money	5,384,334,711	155,384,334,711
HUD101 Construction Joint Stock Company	Subsidiary company	Payment to the seller	3,958,322,096	3,958,322,096
c. Other receivables				
HUD101 Construction Joint Stock Company	Subsidiary company	Dividends and other receivables	-	-

Transactions with other stakeholders

Other transactions	Relationship	ansaction characterist	Operating period: July 1, 2026 to September 30,	Operating period: July 1, 2025 to September 30,
1. Other transactions with related parties				
Phu Yen Housing & Urban Development Investment Company Limited	Affiliated company	Contribution to charter capital	268,791,067	
2. Balances of related parties				
Phu Yen Housing & Urban Development Investment Company Limited	Affiliated company	Contribution to charter capital	4,064,952,892	1,546,161,825

29. Items outside the separate balance sheet.

(Bad debts have been processed) *oard of Directors Meeting Minutes No. 457A datec*	September 30, 2026 (VND)	1/1/2026 (VND)
World Gemstone Company	376,978,000	376,978,000
SHINEC Shipbuilding Industry Joint Sto	64,166,800	64,166,800
King's Mountain Tower Construction Pr	735,355,000	735,355,000
Ba Dinh Pharmaceutical Biotechnology .	62,076,414	62,076,414
Total	**1,238,576,214**	**1,238,576,214**

VIII – Additional information: Presented in the Statement of Cash Flows.

IX. Explanation of fluctuations in business performance

Net profit after corporate income tax for Q3/2026 reached VND 22,939,267, compared to VND 3,110,933,021 in Q3/2025, a significant decrease compared to the same period last year.

Reason:

Revenue in Q3/2026 decreased significantly compared to the same period in 2025. This is because in Q3/2026, revenue mainly came from construction activities, with no new projects. Furthermore, construction work faced numerous challenges: fluctuating and high prices of materials, and scarce resources, resulting in high costs and minimal profitability. In contrast,

although still affected by escalating material prices and labor shortages, Q2/2025 construction revenue was much higher, leading to a higher after-tax profit.

X - Comparison information:

The comparative information is based on the financial statements for Q3/2025, ending September 30, 2025, prepared by the company itself.

Amendments and additions to the forms, names, and content of indicators of the Financial Statement compared to the Financial Statement forms prescribed by the Ministry of Finance (if any): None.

Hanoi , 28/10/ 2026

Creator	**Chief Accountant**	**General Director**
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
Le Minh Hung	**Vu Thi Hong Lieu**	**Le Thanh Hai**