



FINANCIAL STATEMENTS QUARTER III/2026

1. Statement of Financial Position
2. Income statement
3. Cash flow statement
4. Notes to the financial statements

Beton 6 Corporation

Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City – Business code: 3700364079

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		74.006.914.377	53.882.562.827
I. Cash and cash equivalents	110	1	31.290.944.073	20.269.314.159
1. Cash	111		19.845.889.756	4.044.602.589
2. Cash equivalents	112		11.445.054.317	16.224.711.570
II. Short-term financial investments	120		6.480.081.381	600.000.000
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	2	117.971.618.252	112.091.536.871
Provision for short-term held-to-maturity investments (*)	124		(111.491.536.871)	(111.491.536.871)
5. Other short-term investments	125			
Provision for diminution in value of other short-term investments (*)	126		-	-
III. Short-term receivables	130		17.478.309.605	19.825.653.807
1. Short-term trade receivables	131		313.980.581.958	317.048.524.124
2. Short-term prepayments to suppliers	132		72.485.949.496	72.492.544.266
3. Short-term inter-company receivables	133		-	-
Receivable according to the progress of construction contract	134		-	-
5. Other short-term receivables	135	3a	17.593.755.221	16.866.562.487
6. Allowance for short-term doubtful debts	136		(386.581.977.070)	(386.581.977.070)
7. Deficit assets for treatment	137		-	-
IV. Inventories	140		17.949.500.899	13.179.455.167
1. Inventories	141	4	62.090.852.628	57.320.806.896
2. Allowance for inventories	142		(44.141.351.729)	(44.141.351.729)
V Short-term biological assets	150		-	-
1. Market animals	151		-	-
2. Seasonal crops or one-time harvested crops	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
VI. Other current assets	160		808.078.419	8.139.694

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

1. Short-term prepaid expenses	161	782.167.519	-
2. Deductible VAT	162	7.725.683	-
3. Taxes and other receivables from the State	163	18.185.217	8.139.694
4. Trading Government bonds	164	-	-
5. Other current assets	165	-	-

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		123.613.127.254	126.375.886.241
I. Long-term receivables	210		129.738.288	129.738.288
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215	3b	129.738.288	129.738.288
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220	5	76.553.347.546	79.522.410.668
1. Tangible fixed assets	221	5a	76.553.347.546	79.522.410.668
- <i>Historical cost</i>	222		196.664.805.457	196.083.186.473
- <i>Accumulated depreciation</i>	223		(120.111.457.911)	(116.560.775.805)
2. Financial leased assets	224	5b	-	-
- <i>Historical cost</i>	225		1.376.685.762	1.376.685.762
- <i>Accumulated depreciation</i>	226		(1.376.685.762)	(1.376.685.762)
3. Intangible fixed assets	227		-	-
- <i>Initial cost</i>	228		-	-
- <i>Accumulated amortization</i>	229		-	-
III. Long-term biological assets	230		-	-
1. Livestock produce products periodically	231		-	-
a) Bearer livestock not yet mature	232		-	-

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

b) Mature bearer animals	233	-	-
- <i>Historical cost</i>	234	-	-
- <i>Accumulated depreciation</i>	235	-	-
2. Long-term consumable biological assets	236	-	-
3. Long-term biological assets for one-time harvest	237	-	-
4. Provision for impairment of long-term biological as	238	-	-
IV. Investment property	240	-	-
- Historical costs	241	-	-
- Accumulated depreciation	242	-	-
V. Long-term assets in process	250	11.379.852.995	10.426.545.283
1. Long-term work in process	251	-	-
2. Construction-in-progress	252	6 11.379.852.995	10.426.545.283
VI. Long-term financial investments	260	7 33.446.563.398	34.061.563.398
1. Investments in subsidiaries	261	-	-
2. Investments in joint ventures and associates	262	1.050.000.000	1.050.000.000
3. Investments in other entities	263	32.830.800.000	34.880.800.000
Provisions for devaluation of long-term financial			
4. investments	264	(434.236.602)	(1.869.236.602)
5. Held-to-maturity investments	265	-	-
6. Provision for long-term held-to-maturity investmen	266	-	-
VII Other non-current assets	270	2.103.625.027	2.235.628.604
1. Deferred expenses	271	8 2.103.625.027	2.235.628.604
2. Deferred income tax assets	272	-	-
3. Long-term components and spare parts	273	-	-
4. Other non-current assets	274	-	-
TOTAL ASSETS	280	197.620.041.631	180.258.449.068

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		1.291.229.144.523	1.230.695.528.798
I. Current liabilities	310		1.289.526.344.523	1.228.992.728.798
1. Short-term trade payables	311		137.528.732.581	137.542.650.156
2. Short-term advances from customers	312		63.220.152.795	56.362.599.827

12

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

3. Taxes and other obligations to the State Budget	313		-	-
4. Taxes and other obligations to the State Budget	314	9	2.675.138.503	546.128.967
5. Payables to employees	315		1.049.938.538	1.176.566.659
6. Short-term accrued expenses	316		14.084.510.002	14.232.306.423
7. Short-term inter-company payables	317		-	-
8. Payable according to the progress of construction c	318		-	-
9. Short-term Unearned Revenue	319		-	-
10. Other short-term payables	320		729.905.020.465	678.063.156.314
11. Short-term borrowings and financial leases	321	10a	339.277.371.124	339.277.371.124
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare funds	323		1.785.480.515	1.791.949.328
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		1.702.800.000	1.702.800.000
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other obligations to the State l	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables for working capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		1.702.800.000	1.702.800.000
9. Long-term borrowings and financial leases	339	10b	-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		(1.093.609.102.892)	(1.050.437.079.730)
I. Owner's equity		11	(1.093.609.102.892)	(1.050.437.079.730)
1. Capital	411		329.935.500.000	329.935.500.000
- Ordinary shares carrying voting rights	411a		329.935.500.000	329.935.500.000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

4. Other sources of capital	414	-	-
5. Treasury stocks	415	(559.957.325)	(559.957.325)
6. Differences on asset revaluation	416	-	-
7. Foreign exchange differences	417	-	-
8. Investment and development fund	418	72.523.342.462	72.523.342.462
9. Other funds	419	-	-
10. Retained earnings	420	(1.495.507.988.029)	(1.452.335.964.867)
- Retained earnings accumulated to the end of the previous period	420a	(1.452.335.964.867)	(1.452.335.964.867)
- Retained earnings of the current period	420b	(43.172.023.162)	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440	197.620.041.631	180.258.449.068



Nguyen Thi Ngoc Tram
Preparer/Chief Accountant



Nguyen Xuan Vinh
General Director



BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

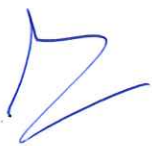
FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

INCOME STATEMENT**QUARTER 3.2026**

Unit: VND

ITEMS	Code	Note	Quarter 3		Accumulated from the beginning of the fiscal year to the end of current period	
			Current year	Prior year	Current year	Prior year
1. Sales	01	12	16.020.365.971	16.921.713.617	52.527.419.140	76.870.972.488
2. Sales deductions	02				-	-
3. Net sales	10		16.020.365.971	16.921.713.617	52.527.419.140	76.870.972.488
4. Cost of sales	11	13	8.972.171.833	15.081.645.654	38.106.408.478	63.183.353.053
5. Gross profit	20		7.048.194.138	1.840.067.963	14.421.010.662	13.687.619.435
6. Gain/loss on disposal of investment property	21					
7. Financial income	22	14	195.736.886	49.335.214	583.165.143	147.087.591
8. Financial expenses	23	15	16.095.240.347	2.016.693.601	50.584.082.761	5.984.319.049
In which: Loan interest expenses	24		17.530.240.347	2.016.693.601	52.019.082.761	5.984.319.049
9. Selling expenses	25	16	-	-	-	-
10. General and administration expenses	26	17	2.046.915.641	1.468.617.057	7.534.612.070	7.946.014.679
11. Net operating profit/ (loss)	30		(10.898.224.964)	(1.595.907.481)	(43.114.519.026)	(95.626.702)
12. Other income	31	18	50.000.000	-	50.000.000	1.169.700.000
13. Other expenses	32	19	-	-	107.504.136	70.000.000
14. Other profit/ (loss)	40		50.000.000	-	(57.504.136)	1.099.700.000
15. Total accounting profit/ (loss) before tax	50		(10.848.224.964)	(1.595.907.481)	(43.172.023.162)	1.004.073.298
16. Current income tax	51		-	-	-	-
17. Deferred income tax	52		-	-	-	-
18. Profit/ (loss) after tax	60		(10.848.224.964)	(1.595.907.481)	(43.172.023.162)	1.004.073.298



Nguyen Thi Ngoc Tram
Preparer/Chief Accountant



Nguyen Xuan Vinh
General Director

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

CASH FLOW STATEMENT

(Direct method)

For the fiscal year ended 31 December 2026

(From 01/01 to 30/09/2026)

Unit: VND

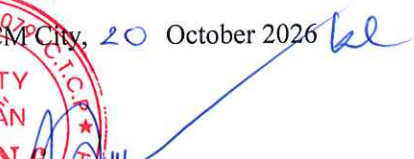
Cumulative from the Beginning of the
Year to the End

ITEMS	Code Note	Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Receipt from sales, supplying services and other revenue	01	66.946.220.509	79.085.028.063
2. Payment for suppliers	02	(35.423.395.724)	(64.730.355.043)
3. Payment for employees	03	(9.504.906.782)	(10.286.046.758)
4. Payment for loan interest	04	-	-
5. Corporate income tax paid	05	-	-
6. Other receipt from operating activities	06	474.886.671	814.207.457
7. Other payment for operating activities	07	(5.589.330.522)	(5.922.792.621)
NET CASH FLOWS FROM OPERATING ACTIVITIES	20	16.903.474.152	(1.039.958.902)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchases and construction of fixed assets and other non-current assets	21	(688.928.000)	-
2. Proceeds from disposals of fixed assets and other non-current assets	22	54.000.000	2.157.720.000
3. Cash outflow for lending, buying debt instruments of other entities	23	-	-
4. Cash recovered from lending, selling debt instruments of other entities	24	55.000.000	-
5. Investments in other entities	25	(5.850.000.000)	-
6. Withdrawals of investments in other entities	26	-	-
7. Interest earned, dividends and profits received	27	548.083.762	144.949.499
NET CASH FLOWS FROM INVESTING ACTIVITIES	30	(5.881.844.238)	2.302.669.499
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuing stocks and capital contributions from owners	31	-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32	-	-
3. Proceeds from borrowings	33	-	-
4. Repayment for loan principal	34	-	-
5. Payments for financial leased assets	35	-	-
6. Dividends and profit paid to the owners	36	-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES	40	-	-
Net cash flows during the year	50	11.021.629.914	1.262.710.597
Beginning cash and cash equivalents	60	20.269.314.159	9.113.121.011
Effects of fluctuations in foreign exchange rates	61	-	-
Ending cash and cash equivalents	70	31.290.944.073	10.375.831.608


 Nguyen Thi Ngoc Tram
 Preparer/Chief Accountant



HCM City, 20 October 2026


 Nguyen Xuan Vinh
 General Director

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 for the fiscal year ended 31 December 2026

I. GENERAL INFORMATION

1. Ownership form

Beton 6 Corporation (hereinafter referred to as “the Corporation”) is a joint stock company.

2. Operating field

The Corporation operates in fields of production of pre-cast concrete structures.

3. Principal business activities

Principal business activities of the Corporation are producing and installing pre-cast concrete structures (beams, piles, etc.); manufacturing construction materials; constructing transportation works, bridges and drains, roads and ports; providing dredging and surface reinforcement services, digging and executing foundation of construction works, providing work execution service by blasting method; executing industrial construction works; transporting freshly-mixed concrete products and providing super load service.

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The fiscal year of the Corporation is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) since the Corporation’s transactions are primarily made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Corporation applies the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 as well as the Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of these Financial Statements.

2. Statement on the compliance with the Accounting Standards and System

The General Director ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 as well as the Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of these Financial Statements.

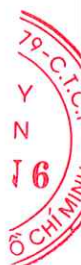
IV. ACCOUNTING POLICIES

1. Principles for translating financial statements prepared in a foreign currency into Vietnamese Dong (VND)

Principles for translating financial statements prepared in a foreign currency into Vietnamese Dong (VND) (in cases where the accounting currency differs from VND); and the effects (if any) arising from the translation of financial statements from a foreign currency into VND.

2. Foreign currency transactions

These Notes form an integral part of and should be read in conjunction with the Financial Statements



BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the year shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For receivables: the buying rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation designates the customers to make payments.
- For payables: the selling rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation supposes to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Corporation makes payments.

3. Cash and cash equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments of which the due dates cannot exceed 03 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

4. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Corporation intends and is able to hold to maturity. The Corporation's held-to-maturity investments include term deposits in bank.

Held-to-maturity investments are initially recognized at cost. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Corporation's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

When there are reliable evidences proving that a part or the whole investment cannot be recovered and the loss are reliably determined, the loss is recognized as financial expenses during the year while the investment value is derecognized.

Loans

Loans are determined at original costs less allowance for doubtful debts, which is made on the basis of estimated losses.

Investments in associates

Associate

An associate is an entity which the Corporation has significant influence but not the control to govern the financial and operating policies. Significant influence is the right to participate in making the associate's financial and operating policies but not control those policies.



BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Initial recognition

Investments in associates are initially recognized at original costs, including the cost of purchase or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments. Dividends and profit of the periods after the purchase of investments are recorded into the Corporation's sales. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity is followed up.

Provisions for impairment of investments in subsidiaries, and associates

Provisions for impairment of investments in associates are made when these entities suffers from losses at the rate equal to the difference between the actual capital invested by investors in associates and the actual owner's equity multiplying (x) by the Corporation's rate of capital contribution over the total actual capital invested by investors in associates. If the associates are consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases/ (decreases) in the provisions for impairment of investments in associates are recognized as financial expenses as of the balance sheet date.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include such investments in equity instruments that the Corporation does not have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recognized at original costs, including the purchase price plus other directly attributable expenditure. Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments. Dividends and profit of the periods after the purchase of investments are recorded into the Corporation's sales. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity is followed up.

Provisions for investments in equity instruments of other entities are made as follows:

- For investments in listed shares or the reliably determined fair value of investments, provisions are made on the basis of the market value of shares.
- For investments of which the fair value is unable to determine at the time of reporting, provisions are made on the basis of the losses of the invested entities at the rate equal to the difference between the actual capital invested by parties and the actual owner's equity multiplying (x) by the Corporation's rate of capital contribution in comparison with the total actual capital invested by parties.

Increases/ (decreases) in the provisions for investments in equity instruments of other entities as of the balance sheet date are recorded into "Financial expenses".

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according the following principles:

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Corporation and customers who are independent to the Corporation.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases/ (decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into "General and administration expenses".

6. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandises: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant expenses.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Costs of inventories are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/ (decreases) in the obligatory allowance for inventories as of the balance sheet date are recorded into "Costs of sales".

7. Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. Prepaid expenses of the Corporation mainly include repair expenses and expenses on reinforced concrete technology transfer. These prepaid expenses are allocated over the prepayment period or period of corresponding economic benefits generated from these expenses.

Repair expenses

Repair expenses include the expenses on expanding and repair of fixed assets. These expenses are allocated in accordance with the straight-line method for the period from 02 to 05 years.

Expenses on reinforced concrete technology transfer

Expenses on reinforced concrete technology transfer are allocated in accordance with the straight-line method in 240 months.

8. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Corporation's operating expenses in accordance with the straight-line method over the lease term and are not subject to the method of lease payment.

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

9. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation expenses during the year.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 25
Machinery and equipment	05 – 10
Vehicles	06 – 10
Office equipment	03 – 07

10. Financial leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are determined by their historical costs less accumulated depreciation. Historical cost is the lower cost of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments. Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or else mentioned in the lease. If the interest rate implicit in the lease cannot be determined, the incremental borrowing rate at commencement of the lease term will be applied.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives. If there is no reasonable certainty that the Corporation will obtain ownership at the end of the lease, the fixed asset shall be depreciated over the shorter of the lease term and the estimated useful life of the asset. The depreciation years of the financial leased assets are from 05 to 08 years.

11. Investment property

Investment property is land use right held by the Corporation for capital appreciation. Investment property held for capital appreciation is measured at their historical costs less impairment. Historical cost includes all the expenses paid by the Corporation or the fair value of other considerations given to acquire the assets up to the date of its acquisition or construction.

Expenses related to investment property arising subsequent to initial recognition should be added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Corporation.

When the investment property is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposals is included in the income or the expenses during the year.

The transfer from owner-occupied property or inventories into investment property shall be made only when there is a change in use evidenced by the end of owner-occupation and the

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

commencement of an operating lease to another party or the end of construction. The transfer from investment property to owner-occupied property or inventories shall be made when, and only when, there is a change in use evidenced by the commencement of owner-occupation or the commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the historical cost or net book value of investment property at the date of transfer.

12. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Corporation) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

13. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services already received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Corporation.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Payables and accrued expenses are classified into short-term and long-term items in the Balance Sheet on the basis of their remaining maturity as of the balance sheet date.

14. Owner's equity

Capital

The Corporation's capital is recorded according to the actual amount already invested by shareholders.

Treasury shares

When a share capital in the owner's equity is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury shares and is recorded as a decrease in owner's equity. When this share capital is re-issued, the difference between the re-issuance price and carrying value of treasury shares is recorded in "Share premiums".

15. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and approved by the Annual General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables when the Annual General Meeting of Shareholders approves.



12

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

16. Recognition of sales and income

Sales of merchandises, finished goods

Sales of merchandises, finished goods shall be recognized when all of the following conditions are satisfied:

- The Corporation transfers most of risks and benefits incident to the ownership of merchandises, products to customers.
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandises, products sold.
- The amount of sales can be measured reliably. The amount of sales can be measured reliably. Where the contracts stipulate that buyers have the right to return products, merchandises purchased under specific conditions, sales are recorded only when those specific conditions are no longer exist and buyers retains no right to return products, merchandises (except for the case that such returns are in exchange for other goods or services).
- The Corporation received or shall probably receive the economic benefits associated with the transaction.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sales of service provision

Sales of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Corporation received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of sales during the period is done on the basis of the stage of completion as of the balance sheet date.

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

Dividends and profit shared

Dividends and profit shared are recognized when the Corporation has the right to receive dividends or profit from the capital contribution. Particularly, the dividends paid in form of shares are not recorded as an increase in value, but the increasing quantity is followed up.

17. Construction contracts

A construction contract is a contract agreement for the construction of an asset or combination of assets which are closely related or interdependent in terms of design, technology, functionality or their basic using purpose.

When the outcome of the construction contracts is estimated reliably,

- For the construction contracts stipulating that the contractors are paid according to the planned progress: revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as determined by the Corporation itself as of the balance sheet date.

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

- For the construction contracts stipulating that the contractors are paid according to the work actually performed: revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as confirmed in the invoices made by the customers.

Increases/ (decreases) in revenue of the works done, compensation receivable and other receivables are only recognized upon the agreement with customers.

When the outcome of the construction contracts cannot be estimated reliably,

- Contract revenue is recognized only to the extent that contract costs incurred are expected to be reliably recoverable.
- Contract costs are only recognized as actually incurred.

The difference between total accumulated revenue from the construction contract already recognized and the accumulated amount in the invoices according to the planned progress of contract is recognized as an amount receivable or an amount payable according to the planned progress of implementation of the construction contracts.

18. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly relevant to borrowings.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the year, except for particular borrowings serving the purpose of obtaining a specific asset.

19. Expenses

Expenses are those that result in outflows of the Corporation's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

20. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.

Corporate income tax

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Corporation shall offset deferred tax assets and deferred tax liabilities if:

- The Corporation has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
 - Of the same subject to corporate income tax; or
 - The Corporation has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

21. Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

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BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN STATEMENT OF FINANCIAL POSITION AND INCOME STATEMENT**1. Cash and cash Equivalents**

	<u>Closing balance</u>	<u>Opening balance</u>
Cash on hand	11.717.891	7.552.781
Cash at bank	19.834.171.865	4.037.049.808
Cash equivalents	11.445.054.317	16.224.711.570
- <i>Cash equivalents</i>	<u>11.445.054.317</u>	<u>16.224.711.570</u>
Total	<u>31.290.944.073</u>	<u>20.269.314.159</u>

2. Held To Maturity

	<u>Closing balance</u>		<u>Opening balance</u>	
	<u>Original price</u>	<u>Provision</u>	<u>Original price</u>	<u>Provision</u>
Short term	<u>117.971.618.252</u>	<u>-</u>	<u>112.091.536.871</u>	<u>-</u>
Term Deposit	6.480.081.381	-	600.000.000	-
Bonds	-	-	-	-
Other investments	111.491.536.871	(111.491.536.871)	111.491.536.871	(111.491.536.871)
Long term	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Term Deposit	-	-	-	-
Bonds	-	-	-	-
Other investments	-	-	-	-
Total	<u>117.971.618.252</u>	<u>(111.491.536.871)</u>	<u>112.091.536.871</u>	<u>(111.491.536.871)</u>

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

3. Other Receivables**3a. Other short-term Receivables**

	Closing balance		Opening balance	
	Balance	Provision	Balance	Provision
<i>Receivables from related parties</i>	-	-	-	-
Industry Construction Corporation – Loan interest receivable				
Balance Holding Joint Stock Company - Lend money				
Receivables from other organizations and individuals	17.593.755.221	(15.283.890.654)	16.866.562.487	(15.283.890.654)
620 Ben Tre Construction Corp. – Loan got on other's behalf and dividends receivable	2.296.504.179	(2.296.504.179)	2.296.504.179	(2.296.504.179)
HB Infrastructure Investment and Cement Company Limited - Receivable for share transfer				
Advance payment	9.598.733.108	(9.426.893.232)	9.778.544.497	(9.426.893.232)
Short-term deposits	1.230.696.294		1.230.696.294	-
Other short-term receivables	4.467.821.640	(3.560.493.243)	3.560.817.517	(3.560.493.243)
Total	17.593.755.221	(15.283.890.654)	16.866.562.487	(15.283.890.654)

3b. Long-term other receivables

	Closing balance		Opening balance	
	Balance	Provision	Balance	Provision
Receivables from other organizations and individuals	129.738.288	-	129.738.288	-
Deposit	129.738.288	-	129.738.288	-
Total	129.738.288	-	129.738.288	-

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

4. Inventories

	Closing balance		Opening balance	
	Original costs	Allowance	Original costs	Allowance
Materials and supplies	7.469.032.709	(991.488.034)	5.190.200.931	(991.488.034)
Tools	54.078.101	(9.349.571)	54.246.241	(9.349.571)
Work-in-process	31.185.997.514	(31.185.997.514)	31.185.997.514	(31.185.997.514)
Finished goods	22.801.847.385	(11.359.686.162)	20.295.531.762	(11.359.686.162)
Merchandises	579.896.919	(594.830.448)	594.830.448	(594.830.448)
Total	62.090.852.628	(44.141.351.729)	57.320.806.896	(44.141.351.729)

Allowance for inventories

	Closing balance	Opening balance
Materials and supplies	991.488.034	991.488.034
Tools	9.349.571	9.349.571
Work-in-process	31.185.997.514	31.185.997.514
Finished goods	11.359.686.162	11.359.686.162
Merchandises	594.830.448	594.830.448
Total	44.141.351.729	44.141.351.729

The situation of fluctuations in inventory price reduction provisions is as follows :

	Closing balance	Opening balance
Beginning balance	44.141.351.729	44.141.351.729
Ending balance	44.141.351.729	44.141.351.729

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

5a. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical costs					-
Beginning balance	133.171.881.960	42.268.965.503	18.531.825.504	2.110.513.506	196.083.186.473
Acquisition during the year		637.896.296			637.896.296
Liquidation and disposal		(56.277.312)	-		(56.277.312)
Ending balance	133.171.881.960	42.850.584.487	18.531.825.504	2.110.513.506	196.664.805.457
Depreciation					
Beginning balance	53.650.041.123	42.268.395.672	18.531.825.504	2.110.513.506	116.560.775.805
Depreciation during the year	3.599.999.468	6.959.950			3.606.959.418
Liquidation and disposal		(56.277.312)			(56.277.312)
Ending balance	57.250.040.591	42.219.078.310	18.531.825.504	2.110.513.506	120.111.457.911
Net book values					
Beginning balance	79.521.840.837	569.831	-	-	79.522.410.668
Ending balance	75.921.841.369	631.506.177	-	-	76.553.347.546

5b. Financial leased assets

	Machinery and equipment	Vehicles	Total
Historical costs			-
Beginning balance	1.376.685.762	-	1.376.685.762
Acquisition during the year	-	-	-
Liquidation and disposal	-	-	-
Ending balance	1.376.685.762	-	1.376.685.762
Depreciation			
Beginning balance	1.376.685.762	-	1.376.685.762
Depreciation during the year		-	-
Liquidation and disposal		-	-
Ending balance	1.376.685.762	-	1.376.685.762
Net book values			
Beginning balance	-	-	-
Ending balance	-	-	-

6. Construction-in-progress

	Closing balance	Opening balance
Acquisition of Fixed Assets	809.250.000	
Major repair of fixed assets	1.576.811.788	1.432.754.076
Construction-in-progress	8.993.791.207	8.993.791.207
- Expansion of yard	8.586.545.434	8.586.545.434
- Housing project in Chau Thoi	407.245.773	407.245.773
Total	11.379.852.995	10.426.545.283

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

7. Long-term financial investments

	Closing balance		Opening balance	
	Original costs	Allowance	Original costs	Allowance
		Fair value		Fair value
<i>Investments in subsidiaries</i>	-	-	-	-
3D – Long Hau Co., Ltd	-	-	-	-
<i>Investments in joint ventures and associates</i>	1.050.000.000	434.236.602	1.050.000.000	-
H&B Engineering & Construction Corporation				
Beton 6 - Pro Corporation	1.050.000.000	1.050.000.000	1.050.000.000	-
<i>Investments in other entities</i>	32.830.800.000	-	34.880.800.000	1.869.236.602
Transportation Import Export and Construction joint stock company	-	-	2.050.000.000	1.435.000.000
Balance Holding ISC	32.830.800.000	434.236.602	32.830.800.000	434.236.602
Total	33.880.800.000	434.236.602	35.930.800.000	1.869.236.602
				34.061.563.398

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

8. Deferred expenses

	<u>Closing balance</u>	<u>Opening balance</u>
Repair expenses	169.675.370	-
Expenses on reinforced concrete technology transfer	1.577.700.000	1.735.470.000
Allocated tools and supplies	356.249.657	500.158.604
Other	-	-
Total	<u>2.103.625.027</u>	<u>2.235.628.604</u>

9. Taxes and other obligations to the State Budget

	<u>Closing balance</u>		<u>Opening balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	1.110.803.471	-	543.914.920	-
VAT on imports	-	-	-	-
Import- export duties	-	-	-	-
Corporate income tax	-	8.139.694	-	8.139.694
Personal income tax	-	10.045.523	2.214.047	-
Land rental	1.564.335.032	-	-	-
Other taxes	-	-	-	-
Total	<u>2.675.138.503</u>	<u>18.185.217</u>	<u>546.128.967</u>	<u>8.139.694</u>

12

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

10. Loans and financial lease**10a. Short-term borrowings and financial leases**

	Closing balance	Opening balance
<i>Short-term loans payable to related parties</i>	<i>1.587.000.000</i>	<i>1.587.000.000</i>
Mr Pham Van Hien	87.000.000	87.000.000
Beton 6 E&C Joint Stock Company	1.500.000.000	1.500.000.000
<i>Short-term loans and financial lease payable to other organizations and individuals</i>	<i>337.609.666.333</i>	<i>337.609.666.333</i>
<i>Vietcombank - Ho Chi Minh City Branch</i>	<i>63.771.084.251</i>	<i>63.771.084.251</i>
<i>Mrs Nguyen Thi Lan Anh</i>	<i>273.038.582.082</i>	<i>273.038.582.082</i>
<i>Mr Tran Thien Chau</i>	<i>800.000.000</i>	<i>800.000.000</i>
Current portions of long-term loans	80.704.791	80.704.791
Financial lease	80.704.791	80.704.791
Total	339.277.371.124	339.277.371.124

10b. Long-term borrowings and financial leases

	Closing balance	Opening balance
<i>Short-term loans payable to related parties</i>	-	-
	-	-
<i>Short-term loans and financial lease payable to other organizations and individuals</i>	-	-
Current portions of long-term loans	-	-
<i>Financial lease</i>	-	-
Long-term borrowings	-	-
Total	-	-

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

11. Owner's equity

	Capital	Treasury shares	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	329.935.500.000	(559.957.325)	72.523.342.462	(1.395.780.261.007)	(993.881.375.870)
Profit in the previous year	-	-	-	(56.555.703.860)	(56.555.703.860)
Ending balance of the previous year	329.935.500.000	(559.957.325)	72.523.342.462	(1.452.335.964.867)	(1.050.437.079.730)
Beginning balance of the current year	329.935.500.000	(559.957.325)	72.523.342.462	(1.452.335.964.867)	(1.050.437.079.730)
Profit in the current year	-	-	-	(43.172.023.162)	(43.172.023.162)
Ending balance of the current year	329.935.500.000	(559.957.325)	72.523.342.462	(1.495.507.988.029)	(1.093.609.102.892)

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

12. Sales**12a. Gross sales**

	<u>Current period</u>	<u>Prior period</u>
Sales of construction activities		
Sales of concrete products	9.404.872.818	16.921.713.617
Others	6.615.493.153	-
Total	16.020.365.971	16.921.713.617

12b. Sales deductions

	<u>Current period</u>	<u>Prior period</u>
Trade discount	-	-
Sales returns	-	-
Sales rebates	-	-
Total	-	-

13. Costs of sales

	<u>Current period</u>	<u>Prior period</u>
Costs of construction activities	-	-
Costs of concrete products	8.180.667.480	15.081.645.654
Other costs	791.504.353	-
Allowance for inventories	-	-
Total	8.972.171.833	15.081.645.654

14. Financial income

	<u>Current period</u>	<u>Prior period</u>
Bank deposit interest	195.736.886	49.335.214
Interest on loans given	-	-
Dividends shared	-	-
Exchange gain arising	-	-
Proceeds from capital transfer	-	-
Other	-	-
Total	195.736.886	49.335.214

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

15. Financial expenses

	Current period	Prior period
Loan interest expenses	17.530.240.347	2.016.693.601
Interests on purchases with deferred payment	-	-
Exchange loss arising	-	-
Exchange loss due to the revaluation of monetary items in foreign currencies	-	-
Reversal of provisions for devaluation of investments in other entities	(1.435.000.000)	-
Payment discounts	-	-
Total	16.095.240.347	2.016.693.601

16. Selling expenses

	Current period	Prior period
Employees	-	-
External services rendered	-	-
Other expenses	-	-
Total	-	-

17. General and administration expenses

	Current period	Prior period
Materials and supplies	17.269.545	22.725.467
Employees	1.168.043.890	1.233.851.196
Allowance for doubtful debts	-	-
Land rental	529.028.262	(156.433.504)
Severance allowance	158.055.591	126.270.126
External services rendered	-	-
Other expenses	174.518.353	242.203.772
Total	2.046.915.641	1.468.617.057

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BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Dong Hoa Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2026

Notes to the Financial Statements (cont.)

18. Other income

	Current period	Prior period
Proceeds from liquidation and disposal of fixed assets	50.000.000	-
Proceeds from warranty of construction works		-
Other income	-	-
Total	50.000.000	-

19. Other expenses

	Current period	Prior period
Fines for late payment of social insurance premiums, tax fines and tax collected in arrears	-	-
Late payment interest	-	-
Other expenses	-	-
Total	-	-

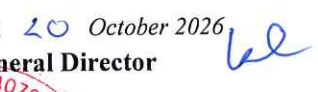
20. Operating costs

	Current period	Prior period
Materials and supplies	6.290.305.331	15.508.670.942
Labor	3.019.123.673	4.202.070.330
Depreciation of fixed assets	1.202.688.585	1.259.234.416
External services rendered	228.638.283	203.943.089
Other expenses	1.739.307.037	567.873.796
Total	12.480.062.909	21.741.792.573

Preparer/Chief Accountant

Nguyen Thi Ngoc Tram

HCM City, 20 October 2026

General Director

Nguyen Xuan Vinh