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CÔNG TY
CỔ PHẦN
ĐẦU TƯ
TỔNG HỢP
HÀ NỘI

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SEPARATE FINANCIAL STATEMENTS

Quarter III, 2026

HA NOI GENERAL INVESTMENT JOINT STOCK COMPANY

HANOI, 2026



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HA NOI GENERAL INVESTMENT JOINT STOCK COMPANY

Address: 3rd Floor, Hoang Cau Skyline Office Building, 36 Hoang Cau, O Cho Dua Ward, Hanoi, Vietnam

SEPARATE FINANCIAL STATEMENTS

Quarter III, 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

ASSETS		Code	Note	Ending balance	Opening balance
A -	CURRENT ASSETS	100		4.508.652.366.033	3.471.520.829.642
I.	Cash and cash equivalents	110	5.1	17.933.231.815	16.524.359.852
1.	Cash	111		15.531.782.549	6.413.618.081
2.	Cash equivalents	112		2.401.449.266	10.110.741.771
II.	Short-term financial investments	120		589.397.440.469	271.300.778.327
1.	Trading securities	121	5.7	319.209.209.209	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Held-to-maturity investments	123	5.6	270.188.231.260	271.300.778.327
4.	Provision for investment held to short-term maturity	124		-	-
5.	Other short-term investments	125		-	-
6.	Provision for losses of other short-term investments	126		-	-
III.	Short-term receivables	130		3.552.331.576.009	2.856.466.317.473
1.	Short-term trade receivables	131	5.2	3.079.000.078.327	2.396.955.657.961
2.	Short-term advances to suppliers	132	5.3	6.191.569.280	3.826.955.186
3.	Short-term internal receivables	133		-	-
4.	Receivables by the Scheduled Progress of Construction	134		-	-
5.	Other short-term receivables	135	5.4	471.192.557.009	459.736.332.933
6.	Provision for doubtful receivables	136		(4.052.628.607)	(4.052.628.607)
7.	Pending assets	137		-	-
IV.	Inventories	140		347.472.676.731	325.066.432.156
1.	Inventories	141	5.5	347.472.676.731	325.066.432.156
2.	Provision for devaluation of inventories	142		-	-
V.	Short-Term Biological Assets	150		-	-
1.	Pets take short-term one-off products	151		-	-
2.	Seasonal crops or short-term one-off products	152		-	-
3.	Provision for short-term biological property losses	153		-	-
VI.	Other current assets	160		1.517.441.009	2.162.941.834
1.	Short-term allocation pending costs	161	5.8	342.336.494	589.713.797
2.	Value-added tax deductible	162		1.175.104.515	1.573.228.037
3.	Taxes and Receivables from State Budget	163		-	-
4.	Repurchase Government Bonds Transactions	164		-	-
5.	Other current assets	165		-	-

Separate Statement of Financial Position (continued)

ASSETS		Code	Note	Ending balance	Opening balance
B -	NON-CURRENT ASSETS	200		1,294,159,526.325	1,607,414,568.856
I.	Non-current receivables	210		642,555,975.000	642,555,975.000
1.	Long-term receivables from customers	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Business capital in affiliated units	213		-	-
4.	Long-term internal receivables	214		-	-
5.	Other long-term receivables	215	5.4	643,597,809.000	643,597,809.000
6.	Provision for doubtful receivables	216		(1,041,834.000)	(1,041,834.000)
II.	Fixed assets	220		10,998,458.621	10,126,489.742
1.	Tangible fixed assets	221	5.10	10,998,458.621	10,126,489.742
	<i>The original price</i>	222		16,137,516.694	14,046,243.670
	<i>Accumulated depreciation</i>	223		(5,139,058.073)	(3,919,753.928)
2.	Financial lease assets	224		-	-
	<i>The original price</i>	225		-	-
	<i>Accumulated depreciation</i>	226		-	-
3.	Intangible fixed assets	227		-	-
	<i>The original price</i>	228		-	-
	<i>Accumulated depreciation</i>	229		-	-
IV.	Invested real estate	240		-	-
	<i>The original price</i>	241		-	-
	<i>Accumulated depreciation</i>	242		-	-
V.	Long-term assets in progress	250		-	-
1.	Long-term Work in progress	251		-	-
2.	Long-term construction in progress	252		-	-
VI.	Long-term-financial investments	260	5.9	632,099,632.053	950,868,546.896
1.	Subsidiary company investments	261		46,538,370.000	46,538,370.000
2.	Investments in Associates, Joint-Ventures	262		221,980,000.000	706,464,000.000
3.	Investments in Other Companies	263		386,154,815.500	220,549,375.500
4.	Provision for long-term investment losses in other units	264		(22,573,553.447)	(22,683,198.604)
5.	Investments held to long-term maturity dates	265		-	-
6.	Provision for investment held to long-term maturity	266		-	-
VII.	Other long-term assets	270		8,505,460.651	3,863,557.218
1.	Long-term allocation pending costs	271	5.8	8,505,460.651	3,863,557.218
2.	Deferred income tax assets	272		-	-
3.	Long-term Equipment and Spare Parts	273		-	-
4.	Other long-term assets	274		-	-
TOTAL ASSETS		280		5,802,811,892.358	5,078,935,398.498

Separate Statement of Financial Position (continued)

RESOURCES		Code	Note	Ending balance	Opening balance
C -	LIABILITIES	300		4.203.614.920.461	3.483.252.570.668
I.	Short-term debt	310		4.203.614.920.461	3.483.252.570.668
1.	Short-term trade payables	311	5.11	1.180.247.807.534	656.328.245.731
2.	Short-term prepaid buyers	312	5.12	6.770.650.761	31.193.563.840
3.	Payable dividends and profits	313		-	-
4.	Taxes and amounts payable to the State	314	5.15	1.193.163.092	2.739.115.937
5.	Payables to employees	315		1.175.126.900	1.581.325.000
6.	Short-term accrued expenses	316	5.13	40.337.608.907	15.482.959.135
7.	Payables to intra-company	317		-	-
8.	Payables from construction contract	318		-	-
9.	Revenue pending short-term attribution	319		75.000.000	-
10.	Other short-term payables	320	5.14	90.936.642.777	70.297.226.039
11.	Short-term borrowings and financial leases	321	5.16	2.875.943.191.455	2.698.714.294.555
12.	Short-term provisions	322		-	-
13.	Bonus and welfare fund	323		6.935.729.035	6.915.840.431
14.	Price stabilisation fund	324		-	-
15.	Repurchase government bonds transactions	325		-	-
II.	Non-current liabilities	330		-	-
1.	Long-term payables to suppliers	331		-	-
2.	Long-term advances received from the customers	332		-	-
3.	Taxes and long-term payables to the State	333		-	-
4.	Long-term payable expenses	334		-	-
5.	Internal payables of capital	335		-	-
6.	Long-term internal payables	336		-	-
7.	Revenue pending long-term attribution	337		-	-
8.	Others long-term payables	338		-	-
9.	Long-term borrowings and finance lease	339		-	-
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Payable Deferred Income Tax	342		-	-
13.	Provision of Long-term Payables	343		-	-
14.	Science and Technology Development Fund	344		-	-

Separate Statement of Financial Position (continued)

RESOURCES		Code	Note	Ending balance	Opening balance
D -	OWNERS' EQUITY	400	5.17	1.599.196.971.897	1.595.682.827.830
1.	Owner's contributed capital	411		1.296.071.470.000	1.296.071.470.000
-	Common stock with voting right	411a		1.296.071.470.000	1.296.071.470.000
-	Preferred stock capital	411b		-	-
2.	Capital surplus	412		16.350.914.364	16.350.914.364
3.	The Right to convert the Convertible Bonds to shares	413		-	-
4.	Other owners' capital	414		-	-
5.	Own redemption shares	415		-	-
6.	Differences upon asset revaluation	416		-	-
7.	Exchange rate difference	417		-	-
8.	Investment and development fund	418		6.139.824.104	6.139.824.104
9.	Other Funds	419		-	-
10.	Retained earnings	420		280.634.763.429	277.120.619.362
-	Retained earnings of the previous period	420a		276.781.214.158	273.243.221.224
-	Retained earnings of the current period	420b		3.853.549.271	3.877.398.138
TOTAL LIABILITIES AND SHAREHOLDERS' E				5.802.811.892.358	5.078.935.398.498

Preparer

Nguyen Thi Thanh Huyen

Chief Accountant

Nguyen Thi Thanh Huyen

Approval, October 28, 2026

Legal representative



Vu Thang

HA NOI GENERAL INVESTMENT JOINT STOCK COMPANY

Address: 3rd Floor, Hoang Cau Skyline Office Building, 36 Hoang Cau, O Cho Dua Ward, Hanoi, Vietnam

SEPARATE FINANCIAL STATEMENTS

Quarter III, 2026

SEPARATE INCOME STATEMENT

Quarter III, 2026

ITEMS	Code	Note	Quarter III, 2026	Quarter III, 2025	Accumulated from the beginning of the year to the end of this quarter (Current year)	Accumulated from the beginning of the year to the end of this quarter (Prior year)
1. Revenue from sale of goods and rendering of services	01	6.1	1.220.540.794.613	413.546.091.134	4.231.478.828.130	2.622.024.525.079
2. Deductions	02		-	-	-	-
3. Net revenue from sale of goods and rendering of services	10		1.220.540.794.613	413.546.091.134	4.231.478.828.130	2.622.024.525.079
4. Costs of goods sold and services rendered	11	6.2	1.206.259.877.955	407.523.889.249	4.176.058.346.093	2.589.077.508.294
5. Gross profit from sale of goods and rendering of services	20		14.280.916.658	6.022.201.885	55.420.482.037	32.947.016.785
6. Profit/loss of sale and liquidation of investment real estate	21		-	-	-	-
7. Income from financial activities	22	6.3	80.688.099.507	65.503.823.194	227.310.838.339	204.189.101.945
8. Expenses from financial activities In which: borrowing costs	23 24	6.4	83.241.685.164 70.488.098.876	67.159.029.440 55.732.886.842	258.475.395.519 219.699.531.695	199.480.171.336 166.586.414.871
9. Selling expenses	25	6.5	4.885.875.551	4.255.794.460	14.736.184.694	11.776.730.619
10. General and administrative expenses	26	6.6	5.441.222.816	4.906.704.916	14.357.575.722	13.491.483.800
11. Net profit from operating activities	30		1.400.232.634	(4.795.503.737)	(4.837.835.559)	12.387.732.975
12. Other income	31		101.358.764	1.305.809.205	11.215.018.087	2.137.366.035
13. Other expenses	32		373.781	20.200.042	896.433.158	56.634.758
14. Other profit	40		100.984.983	1.285.609.163	10.318.584.929	2.080.731.277
15. Profit before tax	50		1.501.217.617	(3.509.894.574)	5.480.749.370	14.468.464.252
16. Current corporate income tax	51	5.15	414.476.459	(580.248.858)	1.627.200.099	4.123.187.220
17. Deferred corporate income tax income/(expenses)	52		-	-	-	-
18. Profit after tax	60		1.086.741.158	(2.929.645.716)	3.853.549.271	10.345.277.032

Preparer

Nguyen Thi Thanh Huyen

Chief Accountant

Nguyen Thi Thanh Huyen



Approval: October 28, 2026

Legal representative

Vu Thang

HA NOI GENERAL INVESTMENT JOINT STOCK COMPANY

Address: 3rd Floor, Hoang Cau Skyline Office Building, 36 Hoang Cau, O Cho Dua Ward, Hanoi, Vietnam

SEPARATE FINANCIAL STATEMENTS

Quarter III, 2026

SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the 9-month period ended 30 September 2026

Currency: VND

ITEMS	Cod e	Note	The first 9 months of 2026	The first 9 months of 2025
I. Cash Flows from Operating activities				
1. <i>Net profit before tax</i>	01		5,480,749.370	14,468,464.252
2. <i>Adjustments for:</i>				
- Depreciation of fixed assets and investment properties	02		1,573,542.041	1,412,661.507
- Provisions	03		(109,645.157)	2,223,549.819
- Exchange gain/ (loss) due to revaluation of monetary items in foreign currencies	04		(481.674)	14,876.264
- Profits and losses from investment and financial activities	05		(37,405.650.365)	(45,762.378.243)
- Borrowing costs	06	6.4	219,699,531.695	166,586,414.871
- Other adjustment	07		-	-
3. <i>Operating profit/ (loss) before changes of working capital</i>	08		189,238,045.910	138,943,588.470
- Increase/ (decrease) of receivables	09		(695,479,477.335)	65,239,163.623
- Increase/ (decrease) of inventories	10		(25,299,908.439)	1,775,905.145
- Increase/ (decrease) of payables	11		521,213,888.141	(278,383,208.315)
- Increase and decrease the cost of waiting for allocation	12		(4,394,526.130)	3,637,558.368
- Increase/ (decrease) of trading securities	13		(319,209,209.209)	-
- Borrowing costs paid	14		(196,578,580.193)	(154,153,062.201)
- Corporate income tax paid	15		(3,230,024.244)	(2,956,813.514)
- Other cash inflows	16		-	-
- Other cash outflows	17		(319,516.600)	-
<i>Net cash flows from operating activities</i>	20		<u>(534,059,308.099)</u>	<u>(225,896,868.424)</u>
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		(594,814.000)	(2,584,752.942)
2. Proceeds from disposals of fixed assets and other long-term assets	22		1,450,000.000	-
3. Cash outflow for lending, buying debt instruments of other entities	23		-	(399,435.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		24,162,700.000	541,892,000.000
5. Investments into other entities	25		-	(141,116,750.500)
6. Withdrawals of investments in other entities	26		318,878,560.000	35,000,000.000
7. Interest earned, dividends and profits received	27		14,342,837.162	30,873,515.346
<i>Net cash flows from investing activities</i>	30		<u>358,239,283.162</u>	<u>463,664,576.904</u>

Separate Cash Flow Statement (continued)

ITEMS	Cod e	Note	The first 9 months of 2026	The first 9 months of 2025
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	7.1	4.638.677.468.303	3.894.170.064.085
4. Repayment for loan principal	34	7.2	(4.461.448.571.403)	(4.134.165.199.490)
5. Payments for financial leased assets	35		-	-
6. Dividends and profit paid to the owners	36		-	-
<i>Net cash flows from financing activities</i>	40		177.228.896.900	(239.995.135.405)
Net cash flows during the period	50		1.408.871.963	(2.227.426.925)
Beginning cash and cash equivalents	60	5.1	16.524.359.852	16.973.453.624
Effects of fluctuations in foreign exchange rates	61		-	3.126.409
Ending cash and cash equivalents	70	5.1	17.933.231.815	14.749.153.108

Preparer



Nguyen Thi Thanh Huyen

Chief Accountant



Nguyen Thi Thanh Huyen

Approval, October 28, 2026

Legal representative




Vu Thang

SELECTED SEPARATE FINANCIAL STATEMENT NOTES**Quarter III, 2026**

These notes are an integral part of and should be read in conjunction with the accompanying quarterly separate financial statements.

1. GENERAL INFORMATION**1.1 Structure of ownership**

Ha Noi Investment General Corporation is established and operating in Vietnam under the Certificate of Business Registration No. 0102287094 for the first time on 30 March 2007, and the 37th amendment dated 03 February 2026 issued by the Hanoi Department of Finance.

The Company's charter capital according to the 37th amended Certificate of Business Registration is VND 1,296,071,470,000. The total number of shares is 129,607,147 shares.

1.2 Business area

The Company's main business area are trading, services and real estate business.

1.3 Business activities

The Company's main business activities include:

- Wholesale of solid, liquid and gaseous fuels and related products. Detail: Wholesale of coal, lignite, peat, charcoal, coke, bran coal; Wholesale of solid materials: Wholesale of coal and coal products; Wholesale of crude oil; Wholesale of petroleum, oil and related products; Wholesale of gas and related products;
- Trading of own or rented property and land use rights. Detail:
 - + Buying and selling of residential buildings and residential land use right;
 - + Buying and selling of non-residential buildings and non-residential land use right;
 - + Renting, operating and management of residential buildings and land;
 - + Renting, operating and management of non-residential buildings and land;
 - + Other real estate activities. (According to the Law on Real Estate Business).
- Car and other motor vehicle dealerships.

1.4 Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.5 Characteristics of the business activities in the period which have impact on the quarterly separate financial statements

During the period, there were no activities that had a significant impact on the indicators on the Company's Separate Financial Statements.

1.6 Disclosure of information comparability in the quarterly separate financial statements

The data presented in the separate financial statements for the period ended 30 June 2026 are comparable to the corresponding figures of the prior period. During the period, the Company adopted for the first time the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance ("Circular 99"), which replaced Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the financial statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Opening balance" and "Prior period" columns of the quarterly financial statements have been restated using the new classifications and terminology under Circular 99 to ensure comparability. These changes do not affect the total assets, total liabilities, equity or profit after tax of the Company.

1.7 The Company's structure

The Company has the following subsidiaries:

No	Name of Company	Place of incorporation and operation	Proportion of ownership and voting power held (%)	Principal activities
1	Vietnam Product Import & Export Company Limited	Hanoi	100.00	Other specialized wholesale
2	No.6 Inland Waterway Management Joint Stock Company	Hanoi	69.19	Support for waterway transport services
3.	GT Vietnam New Energy Joint Stock Company	Hung Yen	55.00	Energy solutions

The Company has the following associate companies:

No	Name of Company	Place of incorporation and operation	Proportion of ownership and voting power held (%)	Principal activities
1	Mai Trang Linh Joint Stock Company	Hanoi	34.37	Real estate business
2	Geleximco Hoa Binh Company Limited	Hoa Binh	30.00	Real estate business

The Company has the following dependent accounting units:

No.	Name of Unit	Place of incorporation and operation	Principal activities
1	Branch of Ha Noi Investment General Corporation –Hanic Real Estate Exchange	Hanoi	Real estate business

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. Accounting period

The Company's annual accounting period begins on 1 January and ends on 31 December each year.

2.2. Accounting currency

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

3. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

3.1. Accounting Regime Applied

The Company applies the Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 providing guidance on the Accounting Regime for Enterprises, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 and other relevant regulations.

3.2. Statement of Compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the guidance documents on the Standards issued by the State. The separate financial statements have been prepared and presented in compliance with all requirements of each Standard, the Circulars guiding the implementation of the Standards and the current applicable Accounting Regime.

3.3. Basis of Preparation of the Quarterly Separate Financial Statements

The accompanying quarterly separate financial statements are presented in Vietnamese Dong (VND), under the historical cost principle and in accordance with the accounting standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations on the preparation and presentation of the quarterly separate financial statements.

The accompanying quarterly separate financial statements are not intended to present the Company's quarterly separate financial position, quarterly separate results of operations and quarterly separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

3.4. Going concern assumption

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations,

4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED APPLICABLE REGULATIONS

4.1. Changes in Accounting Policies and Disclosures

The accounting policies applied by the Company in preparing the quarterly financial statements are consistent with those used in preparing the financial statements for the financial year ended 31 December 2025 and the quarterly financial statements for the six-month accounting period ended 30 June 2025, except for changes in accounting policies related to transactions arising from the first-time adoption of Circular No. 99/2025/TT-BTC.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System ("Circular 99"), replacing Circular No. 200/2014/TT-BTC guiding the Enterprise Accounting System issued by the Ministry of Finance on 22 December 2014, and certain other related regulations. The Company applied the changes in accounting policies in accordance with Circular 99, which affected the Company on a simplified retrospective and non-retrospective basis in accordance with the transitional provisions of Circular 99.

4.2. Estimates

The preparation of quarterly separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to quarterly separate financial reporting requires The Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the quarterly separate financial statements and the reported amounts of revenues and expenses during the accounting period. Although these accounting estimates are based on The Board of Management's best knowledge, actual results may differ from those estimates.

4.3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit, cash equivalents of the enterprise, and short-term investments with a recovery term of no more than 3 months from the date of investment, which are readily convertible into a known amount of cash, are not restricted from use, and are not subject to significant risk of change in value in converting to cash as at the end of the accounting period.

4.4. Financial investments

Trading securities

Trading securities are those the Company holds for trading purpose. Trading securities are recognised from the date the Company obtains the ownership of those securities and initially measured at the fair value of payments made at the transaction date plus directly attributable transaction costs.

In subsequent periods, investments in trading securities are measured at cost less allowance for impairment of trading securities.

Allowance for impairment of trading securities is made in accordance with prevailing accounting regulations.

Held-to-maturity investment

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits (commercial bills), bonds, preference shares which the issuer shall redeem at a certain date in the future, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the statement of income on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less allowance for doubtful debts.

Allowance for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

Loan receivables

Loan receivables are measured at cost less allowances for doubtful debts. Allowance for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Investments in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Investments in subsidiaries, joint ventures and associates are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the statement of income. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts.

Investments in subsidiaries, joint ventures and associates are carried in the Statement of Financial Position at cost less allowance for impairment of such investments (if any). Allowance for impairment of investments in subsidiaries, joint ventures and associates are made when there is reliable evidence for declining in value of these investments at the statement of financial position date.

4.5. Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is made for each doubtful debt based on the age of the debt or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

4.6. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method and is accounted for using the perpetual inventory method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

4.7. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of acquired tangible fixed assets includes the purchase price and all directly attributable costs necessary to bring the asset to its intended use.

	Useful life (years)
Transportation and transmission assets	06 - 10
Perennial trees	06

4.8. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

4.9. Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses:

Office repair expenses

Significant one-off office repair expenses are amortised on a straight-line basis over 3 years.

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation no more than 3 years.

Other expenses

Other expenses are allocated to expenses using the straight-line method with an allocation period of no more than 03 years.

4.10. Accounts payable and accrued expenses

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Payable expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient supporting accounting documentation. They also include amounts payable to employees for accrued leave and other production and business expenses that need to be recognized in advance. When these expenses are incurred in reality, any differences between the actual amount and the accrued amount are adjusted accordingly by recognizing additional expenses or reversing previously accrued expenses to reflect the variance.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

4.11. Borrowings and finance lease liabilities

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

4.12. Borrowing costs

Borrowing costs are recognised in the statement of income in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

4.13. Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

4.14. Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and there is a list of shareholders entitled to receive dividends.

4.15. Revenue and earnings

Revenue from sales of finished goods and merchandise goods

Revenue from sales of finished goods and merchandise goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the

transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all following conditions are satisfied:

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

Financial income

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

Dividends and profits received

Dividends and profit shared are recognized when the Company receive the notice of dividends or profit from the capital contribution. Dividends which received by shares, only follow up the number of shares increases, no recognition of the value of shares.

4.16. General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

4.17. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the Income Statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The Company's income tax determination is based on the current tax regulations. However, these regulations are subject to change from time to time and the ultimate determination of corporate income tax depends on the results of the tax authorities' examination.

4.18. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	Ending balance	Opening balance
Cash	467,048,623	2,090,926,843
Demand deposits	15,064,733,926	4,322,691,238
Cash equivalents	2,401,449,266	10,110,741,771
- Bank deposits with a principal term of not more than 3 months	2,401,449,266	10,110,741,771
Total	17,933,231,815	16,524,359,852

5.2. Short-term trade receivables

	Ending balance	Opening balance
<i>Receivables from Stakeholders</i>	<i>4,035,853,607</i>	<i>4,035,853,607</i>
Vietnam Goods Import Export Co., Ltd.	4,035,853,607	4,035,853,607
<i>Receivables from other customers</i>	<i>3,074,964,224,720</i>	<i>2,392,919,804,354</i>
Thang Long Thermal Power Joint Stock Company	2,629,663,251,074	2,339,159,878,616
Other Customers	445,300,973,646	53,759,925,738
Total	3,079,000,078,327	2,396,955,657,961

5.3. Short-term advances to suppliers

	Ending balance	Opening balance
Other Providers	6,191,569,280	3,826,955,186
Total	6,191,569,280	3,826,955,186

5.4. Other receivables

5.4.1 Other short-term receivables

	Ending balance		Opening balance	
	Value	Redundancy	Value	Redundancy
<i>Receivables from Stakeholders</i>	<i>916,775,000</i>	<i>(16,775,000)</i>	<i>916,775,000</i>	<i>(16,775,000)</i>
Vietnam Goods Import Export Co., Ltd.	16,775,000	(16,775,000)	16,775,000	(16,775,000)
Advance - Mr. Vu Thang	900,000,000		900,000,000	
<i>Receivables from other organizations and individuals</i>	<i>470,275,782,009</i>		<i>458,819,557,933</i>	
Advance	280,590,000		256,390,000	
Deposit, Margin	318,331,006		154,500,000	
Receivable interest on deposits, loans, deferred payment interest, purchase advance interest	115,546,572,003		102,349,341,681	
- Thang Long Thermal Power	115,546,572,003		102,336,999,360	

	Ending balance		Opening balance	
	Value	Redundancy	Value	Redundancy
<i>Joint Stock Company</i>				
- <i>Deposit contract estimate</i>		-	12,342,321	
Mr. Vu Van Hai	354,000,000,000		354,000,000,000	
Other short-term receivables	130,289,000		2,059,326,252	
Total	471,192,557,009	(16,775,000)	459,736,332,933	(16,775,000)

5.4.2 Other long-term receivables

	Ending balance		Opening balance	
	Value	Redundancy	Value	Redundancy
Deposit, Margin				
- <i>GELEXIMCO Group - Office lease deposit</i>	150,000,000		150,000,000	
- <i>Labor export margin</i>	1,000,000,000		1,000,000,000	
- <i>Tan Hoang Cau Joint Stock Company - Deposit for office lease contract</i>	127,875,000		127,875,000	
Other receivables				
- <i>Geleximco Group - Joint Stock Company - Hotel Projects (1)</i>	446,800,000,000		446,800,000,000	
- <i>An An Hoa Industrial and Urban Park Joint Stock Company (2)</i>	193,200,000,000		193,200,000,000	
<i>Other Subjects</i>	2,319,934,000	(1,041,834,000)	2,319,934,000	(1,041,834,000)
Total	643,597,809,000	(1,041,834,000)	643,597,809,000	(1,041,834,000)

- (1) The receivables under the Cooperation Contract No. 01/2021/HTKD/GELE - SHN dated March 30, 2021, the two parties cooperate to contribute capital to invest, build and operate the Hotel Project in the KS land, located in Giao Luu City Urban Area, Co Nhue 1 Ward, Bac Tu Liem district - Mai Dich ward, Cau Giay district, Hanoi is invested by Geleximco Group - Joint Stock Company. The division of investment results will be agreed upon after the project completes the construction investment phase and moves to the operation and exploitation stage.
- (2) Receivables under Cooperation Contract No. 17.02/2025/HTDT/AAH-SHN dated 17/02/2025, the two parties cooperate to contribute capital to invest, build, trade and exploit products of the project "*Investment in construction and business of infrastructure of Tam Anh – An Hoa Industrial Park*", Tam Anh Nam and Tam Anh Bac communes, Nui Thanh district, Quang Nam province. The specific distribution of profits will be based on the ratio of capital contributed by the parties to the total investment value of the Project or according to the written agreement between the two parties based on market developments and decisions of the parties in each period.

5.5. Inventories

	Ending balance		Opening balance	
	Original price	Redundancy	Original price	Redundancy
Unfinished production and business expenses	323,276,700,335		319,447,118,789	
- Hoang Lien Project, Kim Tan Ward, Lao Cai City (i)	136,165,239,148		133,705,735,312	
- SaPa Park Project	943,605,680		943,605,680	
- D1 Vo Nguyen Giap Project, Binh Minh Ward, Lao Cai City (ii)	186,090,793,937		184,794,225,670	
- Others	77,061,570		3,552,127	
Commodities	24,195,976,396		5,619,313,367	
Total	347,472,676,731		325,066,432,156	

- (i) Project of service and commercial complex combined with high-rise housing on Hoang Lien street, Kim Tan Ward, Lao Cai City is approved under Investment policy acceptance No. 2260/QD-UBND dated 14 September 2023, by the People's Committee of Lao Cai Province, with the following details:
- Investor selection: Auction of assets on land associated with land use rights (the decision recognizing the auction result has been issued).
 - Project scale: Expected land area for use: 7,629.4 m²; Population scale: Approximately 2,080 people;
- (ii) The project was approved under Investment Policy Approval Decision No. 1358/QD-UBND dated 16 June 2022 issued by the People's Committee of Lao Cai Province (as amended under Adjusted Investment Policy Approval Decision No. 2030/QD-UBND dated 23 June 2025 issued by the same authority). Some details of the project are as follows:
- Form of investor selection: Land use rights auction in accordance with the land law (a Decision recognizing the auction result has been issued);
 - Project scale: Land area of 9,549.6 m²; 94 commercial houses, each with a height of 3.5 storeys.
 - Project implementation schedule: To be completed before 13 October 2027.

5.6. Held-to-maturity investments

	Ending balance		Opening balance	
	Value	Redundancy	Value	Redundancy
Short Term				
Term Deposits	6,422,202,795	-	399,435,000	-
Loans	197,928,300,000	-	222,091,000,000	-
- Ha Long Dream Hotel Joint Stock Company	74,968,000,000	-	74,968,000,000	-
Thinh Vuong General Investment Joint Stock Company	121,340,300,000	-	144,123,000,000	-
- Other loan receivables	1,620,000,000	-	3,000,000,000	-
Interest on deposits and loans	65,837,728,465		48,810,343,327	
- Ha Long Dream Hotel Joint Stock Company	38,738,013,298	-	31,197,316,942	-
Thinh Vuong General Investment Joint Stock Company	26,626,372,702	-	17,313,026,385	-
- Other loan receivables	473,342,465	-	300,000,000	-
Total	270,188,231,260	-	271,300,778,327	-

5.7. Trading securities

	Ending balance	Opening balance
<i>Stocks</i>	<i>319,209,209,209</i>	
Dien May Joint Stock Company	319,209,209,209	
Total	319,209,209,209	-

5.8. Allocation pending costs

5.8.1 Short-term allocation pending costs

	Ending balance	Opening balance
Tools and tools for export	229,130,919	26,234,838
Other short-term prepaid expenses	113,205,575	563,478,959
Total	342,336,494	589,713,797

5.8.2 Long-term allocation pending costs

	Ending balance	Opening balance
Tools and tools for export	153,705,874	231,753,681
Other long-term upfront costs	8,351,754,777	3,631,803,537
Total	8,505,460,651	3,863,557,218

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SELECTED SEPARATE FINANCIAL STATEMENT NOTES (CONTINUED)

5.9. Long-term investment

	Ending balance			Opening balance	
	Cost	Provision	Fair value	Cost	Fair value
<i>Investment in subsidiaries</i>	<i>46,538,370,000</i>	<i>(7,215,161,211)</i>		<i>46,538,370,000</i>	<i>(4,431,433,169)</i>
Vietnam Goods Import Export Co., Ltd.	2,000,000,000	(2,000,000,000)	(*)	2,000,000,000	(2,000,000,000) (*)
Riverway Management Joint Stock Company 6	30,549,120,000		(*)	30,549,120,000	(*)
GT Vietnam New Energy Joint Stock Company	13,989,250,000	(5,215,161,211)	(*)	13,989,250,000	(2,431,433,169) (*)
<i>Investment in joint ventures and associates</i>	<i>221,980,000,000</i>	<i>(608,292,151)</i>		<i>706,464,000,000</i>	<i>(5,101,615,435)</i>
Mai Trang Linh Joint Stock Company	181,480,000,000	(608,292,151)	(*)	181,480,000,000	(598,067,199) (*)
Geleximco Hoa Binh Co., Ltd.	40,500,000,000		(*)	40,500,000,000	(*)
Daso Joint Stock Company (Hai Phong)				484,484,000,000	(4,503,548,236) (*)
<i>Investing in contributing capital to other units</i>	<i>386,154,815,500</i>	<i>(14,750,100,085)</i>		<i>220,549,375,500</i>	<i>(13,150,150,000)</i>
Hanoi Securities Joint Stock Company	2,100,000,000	(2,100,000,000)	(*)	2,100,000,000	(2,100,000,000) (*)
Petroleum Machinery and Equipment Joint Stock Company	1,572,500,000			1,572,500,000	(50,150,000)
An Hoa Paper Joint Stock Company	205,876,875,500		(*)	205,876,875,500	(*)
Daso Joint Stock Company (Hai Phong)	165,605,440,000	(1,650,100,085)	(*)		
Kim Giang Infrastructure Development Joint Stock Company	11,000,000,000	(11,000,000,000)	(*)	11,000,000,000	(11,000,000,000) (*)
Total	654,673,185,500	(22,573,553,447)	1,572,500,000	973,551,745,500	(22,683,198,604)
					1,522,350,000

(*) The Company has no basis to determine the fair value of the investments contributed to capital in the above-mentioned subsidiaries, joint ventures and associates to explain in its separate financial statements because these companies have not been listed, so there is no market listing price for this investment and the Vietnam Accounting Standards and Accounting Regime Vietnamese enterprises currently do not have guidance on how to calculate fair value using valuation techniques.

5.10. Increase/decrease of tangible fixed assets

	Machinery and equipment	Means of transport, transmission	Perennial	Total
Original cost				
Opening balance		5,146,243,670	8,900,000,000	14,046,243,670
In-Term Purchases	75,921,600	3,794,586,729		3,870,508,329
Liquidation and sale		(1,779,235,305)		(1,779,235,305)
Ending balance	75,921,600	7,161,595,094	8,900,000,000	16,137,516,694
Wear value				
Opening balance		2,312,809,485	1,606,944,443	3,919,753,928
Depreciation in the period	2,108,933	458,933,109	1,112,499,999	1,573,542,041
Liquidation and sale		(354,237,896)		(354,237,896)
Ending balance	2,108,933	2,417,504,698	2,719,444,442	5,139,058,073
Residual value				
Opening balance		2,833,434,185	7,293,055,557	10,126,489,742
Ending balance	73,812,667	4,744,090,396	6,180,555,558	10,998,458,621

5.11. Short-term trade payables

	Ending balance	Opening balance
TBIC Joint Stock Company	751,847,005,537	-
Vietnam Coal and Mineral Industry Group	108,980,765,634	267,339,475,393
Hoang Long HL610 Joint Stock Company	270,558,659,849	275,338,396,280
Vina Global Co., Ltd.	-	72,272,702,720
Other Providers	48,861,376,514	41,377,671,338
Total	1,180,247,807,534	656,328,245,731

5.12. Short-term advances from customers

	Ending balance	Opening balance
Lam Son Minerals Joint Stock Company	-	20,303,263,840
Other Customers	6,770,650,761	10,890,300,000
Total	6,770,650,761	31,193,563,840

5.13. Short-term accrued expenses

	Ending balance	Opening balance
Interest expenses payable	38,519,427,089	15,398,475,587
Other short-term expenses	1,818,181,818	84,483,548
Total	40,337,608,907	15,482,959,135

5.14. Short-term other payables

	Ending balance	Opening balance
Trade union funding	55,962,640	
Social Insurance	257,194,020	
Health Insurance	45,657,180	
Unemployment Insurance	20,644,080	
Receive margin, short-term staking	45,090,000,000	45,000,000,000
- Thang Long Thermal Power Joint Stock Company ⁽ⁱ⁾	45,000,000,000	45,000,000,000
- GEL-O&J Automobile Corporation	90,000,000	
Late payment interest must be paid	30,533,279,358	
- Hoang Long HL610 Joint Stock Company	29,190,098,273	
- Lam Son Minerals Joint Stock Company	1,343,181,085	
Other short-term payables	14,933,905,499	25,297,226,039
Total	90,936,642,777	70,297,226,039

(i) The deposit for the performance of the coal purchase and sale contract of Thang Long Thermal Power Joint Stock Company. The guarantee amount is refunded when the two parties complete the obligations of the coal purchase and sale contract each year.

5.15. Taxes and amounts payable to the state

	Opening balance	Amount payable in the period	Amount actually paid in the period	Ending balance
VAT on goods sold domestically		804,445,632	(804,445,632)	
Corporate Income Tax	2,640,946,137	1,627,200,099	(3,230,024,244)	1,038,121,992
Personal Income Tax	98,169,800	880,052,820	(823,181,520)	155,041,100
Other taxes		124,588,908	(124,588,908)	
Fees, charges and other payables		746,228,228	(746,228,228)	
Total	2,739,115,937	4,182,515,687	(5,728,468,532)	1,193,163,092

Value Added Tax

The company pays VAT by the deduction method at the tax rate of 8%, 10%

Corporate Income Tax

Corporate income tax payable in the period is calculated as follows:

	The first 9 months of 2026	The first 9 months of 2025
Total accounting profit before tax	5,480,749,370	14,468,464,252
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	(285,265,314)	6,147,471,850
- Increased adjustments	2,558,584,685	6,417,271,850
- Downward adjustments	(2,843,849,999)	(269,800,000)
Taxable income	5,195,484,056	20,615,936,102

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	The first 9 months of 2026	The first 9 months of 2025
Tax-exempt income		
Previous years' losses are carried forward		
Taxable income	5,195,484,056	20,615,936,102
Corporate income tax rate	20%	20%
Payable corporate income tax	1,039,096,811	4,123,187,220
<i>Adjustment of payable corporate income tax of previous years</i>	<i>588,103,288</i>	
Total corporate income tax still payable	1,627,200,099	4,123,187,220

The determination of corporate income tax payable by the Company is based on current tax regulations. However, these regulations change from time to time or other objective reasons, and the tax regulations for various types of transactions can be interpreted in different ways. Therefore, the tax amount presented on the financial statements may change when the tax authority inspects.

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5.16. Borrowings and finance lease liabilities

	Opening balance		During the period		Ending balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
An Binh Commercial Joint Stock Bank - Hanoi Branch	853,048,554,265	853,048,554,265	2,226,646,863,198	1,485,390,915,688	1,594,304,501,775	1,594,304,501,775
Vietnam Prosperity Joint Stock Commercial Bank	770,419,335,255	770,419,335,255	1,910,500,000,000	1,653,838,335,255	1,027,081,000,000	1,027,081,000,000
VietinBank - Ba Dinh Branch - Hoang Dieu Transaction Office	12,528,715,355	12,528,715,355	12,030,605,105	24,559,320,460	-	-
Geleximco Group - Joint Stock Company	560,000,000,000	560,000,000,000	189,500,000,000	749,500,000,000	-	-
Sapa Vietnam Joint Stock Company	500,000,000,000	500,000,000,000	-	248,160,000,000	251,840,000,000	251,840,000,000
Sapa Van Tao Joint Stock Company	-	-	300,000,000,000	300,000,000,000	-	-
Other subjects	2,717,689,680	2,717,689,680	-	-	2,717,689,680	2,717,689,680
Total	2,698,714,294,555	2,698,714,294,555	4,638,677,468,303	4,461,448,571,403	2,875,943,191,455	2,875,943,191,455

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SELECTED SEPARATE FINANCIAL STATEMENT NOTES (CONTINUED)

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5.17. Owner's equity

5.17.1 Reconciliation table of equity

	Owner's contributed capital	Capital surplus	Investment and development fund	Retained earnings	Total
Number at the beginning of last year	1,296,071,470,000	16,350,914,364	6,139,824,104	274,119,240,270	1,592,681,448,738
Profit in the previous year				3,877,398,138	3,877,398,138
Setting up funds				(876,019,046)	(876,019,046)
Balance at the end of the previous year	1,296,071,470,000	16,350,914,364	6,139,824,104	277,120,619,362	1,595,682,827,830
Balance at the beginning of this year	1,296,071,470,000	16,350,914,364	6,139,824,104	277,120,619,362	1,595,682,827,830
Profit in the period				3,853,549,271	3,853,549,271
Setting up funds				(339,405,204)	(339,405,204)
Balance at the end of this period	1,296,071,470,000	16,350,914,364	6,139,824,104	280,634,763,429	1,599,196,971,897

(i) Allocate the bonus and welfare fund according to the Resolution No. 01/2026/NQ-DHDCD dated 23 April 2026 of the Annual General Meeting of Shareholders.

5.17.2 Shares

	Ending balance	Opening balance
Number of shares registered for issuance	129,607,147	129,607,147
Number of shares issued/sold to the public	129,607,147	129,607,147
- <i>Common stock</i>	129,607,147	129,607,147
- <i>Preferred stock</i>		
Number of shares repurchased	-	-
- <i>Common stock</i>		
- <i>Preferred stock</i>		
Number of shares outstanding	129,607,147	129,607,147
- <i>Common stock</i>	129,607,147	129,607,147
- <i>Preferred stock</i>		

5.18. Off balance sheet items

Bad debts written off

The Company has reclassified certain fully provisioned doubtful receivables as off-balance sheet items in the financial statements for the six-month period ended 30 June 2025, in accordance with Resolution No. 01/2025/NQ-DHDCD dated 24 April 2025 of the Annual General Meeting of Shareholders.
Details of the off-balance sheet receivables are as follows:

Object Name	Year of processing	Amount of debt settled
Investments held to maturity		236,025,000,000
Nguyen Anh Quan	2025	235,700,000,000
Tran Tien Thanh	2025	325,000,000
Short-term receivables of customers		3,184,586,767
892 Traffic Construction Company Limited	2025	2,282,578,971
Short-term receivables of other subjects	2025	902,007,796
Other short-term receivables		37,076,910,601
Le Song Hao	2025	13,965,491,231
Nguyen Trung Kien	2025	12,831,501,573
An Sinh Joint Stock Company	2025	6,251,147,700
Short-term receivables of other subjects	2025	4,028,770,097
Other long-term receivables		6,537,000,000
Kim Giang Infrastructure Development Joint Stock Company	2025	6,537,000,000
Total		282,823,497,368

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE SEPARATE SEPARATE PROFIT AND LOSS STATEMENTS

6.1. Revenue from goods sold and services rendered

	Quarter III, 2026	Quarter III, 2025
Revenue from sales of goods	1,208,157,897,350	407,633,785,560
Revenue from services rendered	12,382,897,263	5,912,305,574
Total	1,220,540,794,613	413,546,091,134

6.2. Cost of goods sold and services rendered

	Quarter III, 2026	Quarter III, 2025
Cost of goods and services provided	1,206,259,877,955	407,523,889,249
Total	1,206,259,877,955	407,523,889,249

6.3. Financial income

	Quarter III, 2026	Quarter III, 2025
Interest on deposits, loans, deposits, purchase advances	10,447,267,617	11,153,033,444
Deferred sales interest, payment discounts	70,240,831,890	54,350,789,750
Total	80,688,099,507	65,503,823,194

6.4. Financial expenses

	Quarter III, 2026	Quarter III, 2025
Interest expense	70,488,098,876	55,732,886,842
Payment discounts, deferred purchase interest	10,531,938,415	
Provisions/Reversals for discounts on short-term and long-term investments	1,054,333,162	350,475,364
Other Financing Costs	1,167,314,711	11,075,667,234
Total	83,241,685,164	67,159,029,440

6.5. Selling expenses

	Quarter III, 2026	Quarter III, 2025
Employee costs	3,082,847,270	2,093,750,049
Cost of outsourced services	980,537,209	1,221,122,461
Other Selling Expenses	822,491,072	940,921,950
Total	4,885,875,551	4,255,794,460

6.6. General and administration expenses

	Quarter III, 2026	Quarter III, 2025
Management staff costs	3,108,337,500	2,308,424,600
Cost of outsourced services	1,196,177,338	1,980,438,308
Other business management expenses	1,136,707,978	617,842,008
Total	5,441,222,816	4,906,704,916

7. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE QUARTERLY SEPARATE CASH FLOW STATEMENTS

7.1. Actual amounts of borrowings received during the period

	The first 9 months of 2026	The first 9 months of 2025
Proceeds from borrowing under ordinary contracts	4,638,677,468,303	3,894,170,064,085
Total	4,638,677,468,303	3,894,170,064,085

7.2. Actual amounts of principal paid during the period

	The first 9 months of 2026	The first 9 months of 2025
Principal repayment of loans under ordinary contracts	4,461,448,571,403	4,134,165,199,490
Total	4,461,448,571,403	4,134,165,199,490

8. OTHER INFORMATION

8.1. Transactions and balances with other related parties

The related parties with the Company include key management members, the individuals involved with key management members and other related parties.

8.2.1 Transactions and balances with key management members, the individuals involved with key management members

Key management members include members of The Board of Management, the Board of Supervisors, and The Board of Directors. Individuals associated with key management members are close members in the family of key management members.

Income of key management members:

	The first 9 months of 2026	The first 9 months of 2025
Executive Salary	1,532,172,800	1,759,910,000
Remuneration of the Board of Directors, Supervisory Board	441,000,000	409,000,000
Total	1,973,172,800	2,168,910,000

Transactions with key members of management and individuals related to key members of management.

During the period, there were no other transactions with members of key management and individuals related to members of key management.

Balances with key management members and individuals related to key management members.

	Content	Ending balance	Opening balance
Board of Directors			
Mr. Vu Thang	Advance	900,000,000	900,000,000

8.2.2 Transactions and balances with other related parties

Other related parties of the Company include entities and individuals that directly or indirectly have control over the Company, are controlled by the Company, or are under common control with the Company, including the parent company and other companies within the same group.

List of other related parties

Other stakeholders	Relationship
Vietnam Goods Import Export Co., Ltd.	Subsidiaries
Riverway Management Joint Stock Company 6	Subsidiaries
GT Vietnam New Energy Joint Stock Company	Subsidiaries
Mai Trang Linh Joint Stock Company	Affiliates
Geleximco Hoa Binh Co., Ltd.	Affiliates

Transactions with other related parties

During the accounting period, the Company did not incur transactions with other related parties

Balance of accounts receivable/(payable) with other related parties:

	Ending balance	Opening balance
Vietnam Goods Import Export Co., Ltd.		
Short-term receivables of customers	4,035,853,607	4,035,853,607
Other short-term receivables	16,775,000	16,775,000

8.2. Information of Department

Departmental information about the Company's business activities is as follows:

	Coal trading (commercial)	Provision of services (coal operations)	Other activities	Total
The first 9 months of 2026				
Net revenue from sales and external service provision	4,100,220,389,484	51,231,428,817	80,027,009,829	4,231,478,828,130
Net revenue from sales and service delivery between departments				
Total net revenue from sales and service provision	4,100,220,389,484	51,231,428,817	80,027,009,829	4,231,478,828,130
Cost of goods sold and service provision	(4,099,490,713,546)		(76,567,632,547)	(4,176,058,346,093)
Business results by division	729,675,938	51,231,428,817	3,459,377,282	55,420,482,037

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 SELECTED SEPARATE FINANCIAL STATEMENT NOTES (CONTINUED)

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	Coal trading (commercial)	Provision of services (coal operations)	Other activities	Total
Non-departmental expenses				(29,093,760,416)
Profit from business activities				26,326,721,621
Revenue from financial activities				227,310,838,339
Financial Costs				(258,475,395,519)
Other income				11,215,018,087
Other expenses				(896,433,158)
Current corporate income tax expenses				(1,627,200,099)
Deferred corporate income tax expenses				
Profit after corporate income tax				3,853,549,271

Approval, October 28, 2026

Preparer

Chief Accountant

Legal representative

Nguyen Thi Thanh Huyen

Nguyen Thi Thanh Huyen

Vu Thang