

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Applicable to enterprises satisfying the going concern assumption)

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
(1)	(2)	(3)	(4)	(5)
A - CURRENT ASSETS	100		354,328,902,444	324,326,667,127
I. Cash and cash equivalents	110		589,423,301	938,479,819
1. Cash	111	5	589,423,301	938,479,819
II. Short-term investments	120		167,281,579,174	229,393,954,381
1. Short-term held-to-maturity investments	123	6	167,281,579,174	232,701,454,381
2. Allowance for short-term impairment of held-to-maturity investments (*)	124			(3,307,500,000)
III. Short-term receivables	130		178,253,055,927	87,223,502,135
1. Short-term trade receivables	131	7	37,627,462,153	33,253,522,367
2. Short-term prepayments to suppliers	132	8	9,397,850,322	1,572,417,132
3. Other short-term receivables	135	9	137,329,925,315	58,645,483,470
4. Allowance for short-term doubtful debts (*)	136	10	(6,102,181,863)	(6,247,920,834)
IV. Inventories	140		3,359,905,075	882,807,652
1. Inventories	141	11	3,359,905,075	882,807,652
V. Short-term biological assets	150		0	0
VI. Other short-term assets	160		4,844,938,967	5,887,923,140
1. Short-term deferred expenses	161	12	41,689,130	16,747,648
2. Deductible VAT	162		4,803,249,837	5,871,175,492
B - NON-CURRENT ASSETS	200		2,100,446,867,943	1,965,161,351,789
I. Long-term receivables	210		0	0
II. Fixed assets	220	13	15,815,328,143	21,891,879,964
1. Tangible fixed assets	221		9,786,086,163	15,537,172,471
- Historical costs	222		26,879,276,433	31,695,349,250
- Accumulated depreciation (*)	223		(17,093,190,270)	(16,158,176,779)
2. Finance lease fixed assets	224		0	0
3. Intangible fixed assets	227	14	6,029,241,980	6,354,707,493
- Historical costs	228		6,029,241,980	6,354,707,493
- Accumulated depreciation (*)	229			
III. Long-term biological assets	230		0	0
IV. Investment properties	240	15	72,248,490,647	76,807,707,659
- Historical costs	241		97,368,425,829	97,368,425,829
- Accumulated depreciation (*)	242		(25,119,935,182)	(20,560,718,170)
V. Long-term assets in progress	250		0	0
VI. Long-term investments	260		2,002,989,346,170	1,856,181,987,048
1. Investment in subsidiaries	261	16	2,005,253,103,931	1,861,144,103,931
2. Investments in joint ventures and associates	262	16	1,200,000,000	1,200,000,000
3. Allowance for long-term impairment of other investments (*)	264	24	(3,463,757,761)	(6,162,116,883)
VII. Other long-term assets	270		9,393,702,983	10,279,777,118
1. Long-term deferred expenses	271	12	9,393,702,983	10,279,777,118
TOTAL ASSETS (280 = 100 + 200)	280		2,454,775,770,387	2,289,488,018,916



CAPITAL	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		1,625,650,778,711	1,590,510,102,091
I. Current liabilities	310		679,518,224,442	677,206,157,822
1. Short-term trade payables	311	17	4,604,996,015	3,959,544,315
2. Short-term prepayments from customers	312	23	87,543,219,717	87,081,001
3. Dividend and profit payables	313	20	1,297,595,500	650,167,000
4. Short-term taxes and other payables to State budget	314	18	1,248,559,631	1,242,336,323
5. Short-term accrued expenses	316	19	33,101,422,102	70,385,227,367
6. Other short-term payables	320	21	28,137,010,009	11,104,538,123
7. Short-term borrowings and finance lease liabilities	321	22	522,193,576,668	588,385,418,893
8. Bonus and welfare fund	323		1,391,844,800	1,391,844,800
II. Non-current liabilities	330		946,132,554,269	913,303,944,269
1. Other long-term payables	338	21	776,884,269	699,884,269
2. Long-term borrowings and finance lease liabilities	339	22	945,355,670,000	912,604,060,000
D - OWNER'S EQUITY	400		829,124,991,676	698,977,916,825
1. Contributed capital	411	25	239,992,700,000	239,992,700,000
- Ordinary shares with voting rights	411a		239,992,700,000	239,992,700,000
- Preferred shares	411b		0	0
2. Share premium	412		2,179,502,900	2,179,502,900
3. Conversion options on convertible bonds	413		0	0
4. Other capital	414		0	0
5. Repurchased own shares (*)	415		(60,000)	(60,000)
6. Differences upon asset revaluation	416		0	0
7. Foreign exchange differences	417		0	0
8. Development and investment funds	418	25	9,812,334,641	9,812,334,641
9. Other funds belonging to owner's equity	419		0	0
10. Retained earnings	420	25	577,140,514,135	446,993,439,284
- Retained earnings accumulated to the end of the previous period	420a		410,994,543,284	185,645,840,508
- Retained earnings of the current period	420b		166,145,970,851	261,347,598,776
TOTAL CAPITAL (440 = 300 + 400)	440		2,454,775,770,387	2,289,488,018,916

Ho Chi Minh City, 29 October 2026

PREPARER
(Signature, full name)

Anh

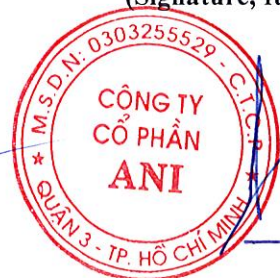
Phan Thi Van Anh

**CHIEF
ACCOUNTANT**
(Signature, full name)

Yen

Nguyen Thi Hai Yen

GENERAL DIRECTOR
(Signature, full name)



Dang Tat Thanh

CÔNG TY
CỔ PHẦN
ANI

INTERIM SEPARATE STATEMENT OF INCOME

For the period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	Q3.2026	Year-to-date Q3.2026	Q3.2025	Year-to-date Q3.2025
1. Revenue from sales of goods and provision of services	1	26	27,080,384,418	31,498,639,660	1,653,046,219	4,814,848,291
2. Revenue deductions	2		-	-		-
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		27,080,384,418	31,498,639,660	1,653,046,219	4,814,848,291
4. Cost of goods sold and provision of services	11	27	18,444,350,797	23,453,984,386	2,349,657,201	6,900,612,329
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		8,636,033,621	8,044,655,274	(696,610,982)	(2,085,764,038)
6. Gain/(loss) on liquidation or disposal of investment properties	21		-	-	-	-
7. Financial income	22	28	5,521,913,161	205,570,681,725	75,809,997,577	169,262,929,550
8. Financial expenses	23	29	14,235,102,704	42,525,056,992	8,337,129,205	23,958,401,811
- In which: Interest expenses	24		14,235,102,704	42,073,416,114	8,337,129,205	21,849,220,509
9. Selling expenses	25		-	-		-
10. General and administrative expenses	26		1,385,133,349	4,641,651,356	1,950,124,089	7,747,186,533
11. Net profit from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		(1,462,289,271)	166,448,628,651	64,826,133,301	135,471,577,168
12. Other income	31	30	0	408,801,487		150,180
13. Other expenses	32	31	1	653,401,498		10,979,607
14. Other profit (40 = 31 - 32)	40		(1)	(244,600,011)		(10,829,427)
15. Total net profit before tax (50 = 30 + 40)	50		(1,462,289,272)	166,204,028,640	64,826,133,301	135,460,747,741
16. Current corporate income tax expenses	51		-	58,057,789	-	-
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		(1,462,289,272)	166,145,970,851	64,826,133,301	135,460,747,741
19. Basic earnings per share (*)	70		(61)	6,923	2,701	5,644
20. Diluted earnings per share (*)	71		(61)	6,923	2,701	5,644

Ho Chi Minh City, 29 October 2026

PREPARER
(Signature, full name)

[Signature]

Phan Thi Van Anh

CHIEF ACCOUNTANT
(Signature, full name)

[Signature]

Nguyen Thi Hai Yen

GENERAL DIRECTOR
(Signature, full name)

[Signature]

CÔNG TY CỔ PHẦN ANI
QUẬN 3 - TP. HỒ CHÍ MINH

Đặng Tat Thanh

INTERIM SEPARATE STATEMENT OF CASH FLOWS

(Indirect method) (*)

For the period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	Year-to-date Q3.2026	Year-to-date Q3.2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	1		166,204,028,640	135,460,747,741
2. Adjustments for				0
- Depreciation and amortization of fixed assets and investment properties	2	13.14	6,080,269,247	6,239,604,513
- Allowances and provisions	3	10.24	451,640,878	2,109,181,302
- Gains / losses from investment and financial activities	5		(205,979,483,211)	0
- Interest expenses	6		42,073,416,114	0
3. Operating profit before changes in working capital	8		8,829,871,668	143,809,533,556
- Increase/ decrease in receivables	9		(85,333,232,000)	(144,522,595,985)
- Increase/ decrease in inventories	10		(2,477,097,423)	(49,500,000)
- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)	11		91,293,007,767	(203,765,256,110)
- Increase/ decrease in deferred expenses	12	12	861,132,653	948,833,033
- Increase/ decrease in trading securities	13		0	0
- Interest paid	14		(65,084,519,015)	0
- Corporate income tax paid	15		(58,057,789)	0
Net cash flow from operating activities	20		(51,968,894,139)	(203,578,985,506)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long-term assets	21		(67,583,333)	0
2. Loans and purchase of debt instruments from other entities	23		(66,742,425,680)	11,650,000,000
3. Collection of loans and resale of debt instruments of other entities	24		127,984,468,379	0
4. Equity investments in other entities	25		(172,739,000,000)	(1,200,000,000)
5. Proceeds from equity investment in other entities	26		17,561,575,479	(882,700,493,151)
6. Interest, dividends and profits received	27		206,844,502,501	0
Net cash flow from investing activities	30		112,841,537,346	(872,250,493,151)

ITEMS	Code	Note	Year-to-date Q3.2026	Year-to-date Q3.2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		2,178,261,986,202	3,258,505,588,918
2. Repayment of principal	34		(2,204,132,218,427)	(2,182,763,747,775)
3. Dividends or profits paid to owners	36		(35,351,467,500)	
Net cash flow from financing activities	40		(61,221,699,725)	1,075,741,841,143
Net cash flows in the period (50 = 20 + 30 + 40)	50		(349,056,518)	(87,637,514)
Cash and cash equivalents at the beginning of the period	60	5	938,479,819	165,346,429
Effect of exchange rate fluctuations on translation of foreign currencies	61		0	0
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		589,423,301	77,708,915

Ho Chi Minh City, 29 October 2026

PREPARER
(Signature, full name)



Phan Thi Van Anh

**CHIEF
ACCOUNTANT**
(Signature, full
name)



Nguyen Thi Hai Yeu

GENERAL DIRECTOR
(Signature, full name)



Dang Tat Thanh

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Form B 09 - DN

(These notes form an integral part of and should be read in conjunction with the Interim Separate Financial Statements)

Issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance

1. GENERAL INFORMATION OF THE COMPANY

1.1. Form of ownership

ANI Joint Stock Company (hereinafter referred to as “the Company”) was transformed from the Ho Chi Minh City branch of Song Da Corporation pursuant to Decision No. 1716/QD-BXD dated 24/12/2003 of the Minister of Construction. The Company is an independent accounting entity and operates under Business Registration Certificate No. 4103002194 dated 22/03/2004 issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City), the Law on Enterprises, the Company's Charter and other relevant prevailing regulations.

Since its establishment, the Company has amended its Business Registration Certificate (now Enterprise Registration Certificate No. 0303255529) 18 times, the latest amendment being on 04/06/2025.

On 22/12/2025, the State Securities Commission of Vietnam issued Official Letter No. 9118/UBCK-GSDC confirming the completion of the registration of ANI Joint Stock Company as a public company.

On 22/01/2026, the Company received Document No. 951/VSDC-DKCP.NV issued by the Vietnam Securities Depository and Clearing Corporation confirming the completion of the registration of shares of ANI Joint Stock Company under the stock code ANI.

On 26/06/2026, the Company's shares under the stock code ANI officially commenced trading on the UPCoM market pursuant to Notice No. 2689/TB-SGDHN dated 17/06/2026 of the Hanoi Stock Exchange.

1.2. Business field

Real estate business, construction, and commercial activities.

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. Corporate structure

As at 30/09/2026, the Company has 11 subsidiaries and 2 associates, including:

- ANI POWER JSC, capital contribution ratio of 99.8%;
- Phu Vinh Trading Service Co., Ltd, capital contribution ratio of 100%;
- Phu Cuong Investment Trading Service Co., Ltd, capital contribution ratio of 100%;
- Thac Ba Giot Ecotourism Co., Ltd, capital contribution ratio of 65%;
- Dong Nai Energy Investment JSC, capital contribution ratio of 99%;
- Thanh Son Energy Development Investment JSC, voting rights of 99% (the Company is in the process of contributing capital to this subsidiary);
- Ani Bien Hoa JSC, capital contribution ratio of 99.8%;
- Dam Bri 1 Hydropower JSC, capital contribution ratio of 77%;
- Song Ong Hydropower JSC, capital contribution ratio of 66.22%;
- Chu Pong Wind Power JSC, capital contribution ratio of 64.87%;
- Trang Duc Solar Power JSC, capital contribution ratio of 64.87%;
- IDS Investment Service JSC, capital contribution ratio of 40% (associate).
- Nam Mu 2 Co., Ltd, controlling interest of 26.49% (an associate of the subsidiary Song Ong Hydropower JSC, which holds a capital contribution ratio of 40%).

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The annual accounting period of the Company commences on 01 January and ends on 31 December.

The currency used in accounting records and in the presentation of the Financial Statements is Vietnam Dong (VND).

3. STANDARDS AND APPLICABLE ACCOUNTING POLICIES

The Company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System guided by Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance.

As at 30/09/2026, the Company has subsidiaries. Under prevailing regulations, the Company is required to prepare both the Separate Financial Statements of the Parent Company and the Consolidated Financial Statements. Users should read these Separate Financial Statements together with the Consolidated Financial Statements for the accounting period ended 30/09/2026 in order to obtain full information on the consolidated financial position, consolidated operating results and consolidated cash flows of the Company.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash in transit.

Cash equivalents are short-term investments with a recovery period or maturity of not more than 3 months from the date of investment, which are readily convertible into known amounts of cash and are subject to no risk of conversion into cash at the reporting date.

4.2. Financial investments

Investments held to maturity

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preferred shares which the issuer is required to redeem at a specified future date, loans held to maturity to earn periodic interest, and other held-to-maturity investments.

Investments held to maturity are recognized at their carrying amount after revaluation. Allowances for impairment are deducted directly from the carrying amount of the investments.

Held-to-maturity investments that are monetary items denominated in foreign currencies are revalued at the buying rate of the commercial bank with which the Company regularly transacts at the end of the accounting period.

Loans

Loan receivables are presented in the financial statements at cost less allowance for doubtful debts.

The allowance for doubtful debts represents the estimated loss at the end of the accounting period on loans that are overdue and remain uncollected despite repeated demands, or that are not yet due but the debtor is bankrupt, in the process of dissolution, missing or has absconded.

Investments in subsidiaries and associates

A subsidiary is an entity controlled by the Company. A subsidiary relationship is normally evidenced by the Company holding (directly or indirectly) more than 50% of the voting rights and having the power to govern the financial and operating policies of the subsidiary.

An associate is an entity over which the Company has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the associate but not control or joint control over those policies. An associate relationship is normally evidenced by the Company holding (directly or indirectly) from 20% to less than 50% of the voting rights of that entity.

Investments in subsidiaries and associates are recognized at cost less allowance. Dividends and profits distributed in cash or non-monetary assets for the period prior to the investment date are recorded as a reduction in the value of the investment.

Allowance

An allowance for investments in subsidiaries and associates is made when these investments are impaired or incur losses that may result in a loss of the Company's capital.

For investees required to prepare consolidated financial statements, the allowance is made based on their consolidated financial statements. In other cases, the allowance is made based on the financial statements of the investee.

4.3. Receivables

Receivables comprise trade receivables and other receivables.

- Trade receivables are receivables of a commercial nature arising from sale and purchase transactions between the Company and its buyers.
- Other receivables are receivables of a non-commercial nature, not related to sale and purchase or intra-company transactions.

Receivables are recognized at cost less allowance for doubtful debts. The allowance for doubtful debts represents the estimated loss at the end of the accounting period on receivables that are overdue and remain uncollected despite repeated demands, or that are not yet due but the debtor is bankrupt, in the process of dissolution, missing or has absconded.

4.4. Inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of raw materials and merchandise is determined using the weighted average method. Inventories are accounted for under the perpetual method, with cost determined as follows:

- Raw materials and merchandise: purchase costs, processing costs and other directly attributable costs incurred in bringing the inventories to their present location and condition;
- Finished goods: direct material costs, direct labour costs and directly related overheads allocated based on the normal level of activity.

Net realizable value is the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

An allowance for devaluation of inventories is made for each item when its net realizable value is lower than its cost.

4.5. Tangible fixed assets

Historical cost

Tangible fixed assets are stated at historical cost less accumulated depreciation.

Historical cost includes the purchase price and all costs incurred by the Company to bring the fixed asset to its ready-for-use condition. Subsequent expenditures are capitalized only if they will certainly increase the future economic benefits obtained from the use of the asset. Expenditures not meeting this condition are recognized as expenses in the period.

Depreciation

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance.

Asset type	Useful life (years)
Buildings, structures	25
Machinery, equipment	8 - 9
Transportation equipment	6 - 8
Management equipment	10
Other fixed assets	7

4.6. Intangible fixed assets

Historical cost

Intangible fixed assets are stated at historical cost less accumulated amortization.

The historical cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is ready for use.

Land use rights

Intangible fixed assets being land use rights include:

- Land use rights allocated by the State with land use fees or legally transferred land use rights (including land use rights with definite and indefinite terms);

- Prepaid land rental (paid for the entire lease term or prepaid for several years with a remaining paid lease term of at least 05 years) under land lease contracts entered into before the effective date of the 2003 Land Law, for which a land use right certificate has been granted by the competent authority.

The historical cost of land use rights includes all costs directly attributable to bringing the land to its ready-for-use condition.

Depreciation

Intangible fixed assets being land use rights with an indefinite term are not amortized.

4.7. Investment properties

Investment properties held for operating lease are stated at historical cost less accumulated depreciation. Investment properties held for capital appreciation are stated at carrying amount less impairment losses.

The depreciation policy for investment properties held for operating lease is consistent with that for the Company's fixed assets of the same type. Accordingly, they are depreciated using the straight-line method over their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance, as follows:

Asset type	Useful life (years)
Land use rights and assets attached to land	18 – 25
Infrastructure	5 – 20

4.8. Deferred expenses

Deferred expenses are classified into short-term and long-term deferred expenses. These are expenses actually incurred but related to the operating results of several accounting periods. Based on the nature and amount of each expense, the Company selects an appropriate allocation method and basis over the period in which economic benefits are expected to be generated.

4.9. Operating lease

An operating lease is a lease of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to the Statement of Income on a straight-line basis over the lease term.

4.10. Payables

Payables comprise trade payables and other payables.

Trade payables are payables of a commercial nature arising from sale and purchase transactions between suppliers and the Company.

Other payables are payables of a non-commercial nature, not related to sale and purchase or intra-company transactions.

Payables are recognized at cost and classified as short-term or long-term based on their remaining terms at the end of the accounting period.

Payables are tracked in detail by counterparty, original term, remaining term and original currency.

4.11. Accrued expenses

Accrued expenses are recognized for amounts to be paid in the future for goods and services received, regardless of whether the Company has received invoices from suppliers.

4.12. Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are stated at cost and classified as short-term or long-term based on their remaining terms at the end of the accounting period.

Borrowings and finance lease liabilities are tracked in detail by lender, loan agreement, original term, remaining term and original currency.

Borrowing costs

Borrowing costs comprise interest and other costs directly related to the Company's borrowings. Borrowing costs are recognized as operating expenses in the period in which they are incurred, unless they satisfy the capitalization criteria under VAS No. 16 "Borrowing costs".

Borrowing costs related to specific borrowings used solely for the investment, construction or formation of a particular asset of the Company are capitalized into the cost of that asset. For general borrowings, the borrowing costs eligible for capitalization in the financial year are determined by applying a capitalization rate to the weighted average accumulated expenditure on the construction or production of that asset.

Capitalization of borrowing costs is suspended during periods in which the investment, construction or production of an asset in progress is interrupted, unless such interruption is necessary. Capitalization ceases when substantially all the activities necessary to prepare the asset in progress for its intended use or sale are complete.

4.13. Owner's equity

Contributed capital is stated at the actual capital contributed by shareholders.

Share premium

Share premium reflects the difference between the issue price and the par value and costs directly attributable to the issuance of shares; the difference between the reissue price and the carrying amount and costs directly attributable to the reissuance of treasury shares; and the equity component of convertible bonds upon maturity.

Treasury shares

Treasury shares represent the amount paid to repurchase shares issued by the Company and the costs directly attributable to the repurchase.

Profit distribution

Profit after corporate income tax is appropriated to funds and distributed to shareholders in accordance with the Company's Charter or Resolutions of the General Meeting of Shareholders.

Dividends paid to shareholders do not exceed retained earnings, taking into account non-monetary items included in retained earnings that may affect cash flows and the ability to pay dividends.

4.14. Revenue and other income recognition

- Revenue from construction contracts:

- Where the construction contract stipulates that the contractor is paid according to planned progress, and the outcome of the contract can be estimated reliably, contract revenue and costs are recognized by reference to the portion of work completed;

- Where the construction contract stipulates that the contractor is paid based on the value of work performed, and the outcome of the contract can be estimated reliably, contract revenue and costs are recognized by reference to the work completed in the period as confirmed by the customer.
- Revenue from sales of goods and provision of services is recognized when it is probable that economic benefits will flow to the Company and the revenue can be measured reliably, and the following conditions are met:
 - Revenue from sale of goods is recognized when the significant risks and ownership of the products have been transferred to the buyer and there is no significant possibility of changes in the parties' decisions on the selling price or the return of goods.
 - Revenue from provision of services is recognized when the services are completed. Where services are performed over several accounting periods, revenue for each period is determined based on the percentage of completion at the end of the accounting period.
- Financial income is recognized when the income can be measured reliably and it is probable that economic benefits from the transaction will flow to the Company.
- Interest is recognized on a time basis and at the effective interest rate.
- Dividends and distributed profits are recognized when the Company's right to receive dividends or profits from its capital contributions is established.
- Other income comprises income arising outside the Company's ordinary business activities and is recognized when it can be measured reliably and it is probable that economic benefits will flow to the Company.

4.15. Cost of goods sold

Cost of products, goods and services sold is recognized in the period in which they are sold, in accordance with the matching and prudence principles.

Costs of inventories and services in excess of normal levels are recognized immediately in cost of goods sold in the period and are not included in the cost of products and services.

4.16. Financial expenses

Financial expenses reflect expenses or losses relating to financial investment activities, including interest expenses, payment discounts granted to buyers, allowances for diminution in value of trading securities, allowances for losses on investments in other entities and other investment expenses.

4.17. General and administrative expenses

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

4.18. Current and deferred corporate income tax expenses

Corporate income tax expenses comprise current income tax and deferred income tax.

Current income tax is calculated on taxable income for the period at the tax rate effective at the end of the accounting period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting bases, as well as non-taxable income and non-deductible expenses.

Deferred income tax is determined for temporary differences at the end of the accounting period between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

4.19. Tax rates and fees payable to the State budget currently applied by the Company

- Value added tax: a rate of 10% applies to construction, real estate transfers and leasing of premises and assets.
- Other activities are subject to the prevailing tax rates.
- Corporate income tax: a rate of 20% applies.

- Other taxes and fees are paid in accordance with prevailing regulations.

4.20. Financial instruments

Initial recognition

Financial assets

At initial recognition, financial assets are recognized at cost plus transaction costs directly attributable to their acquisition. Financial assets of the Company include cash, deposits, held-to-maturity investments, trade receivables, loan receivables and other receivables.

Financial liabilities

At initial recognition, financial liabilities are recognized at cost plus transaction costs directly attributable to their issuance. Financial liabilities of the Company include borrowings and finance lease liabilities, trade payables, accrued expenses and other payables.

Subsequent measurement after initial recognition

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

4.21. Related parties

- Parties are regarded as related if one party has the ability to control (directly or indirectly) or exercise significant influence over the other party in making financial and operating policy decisions.

Unit: VND

5. CASH

	30/09/2026	01/01/2026
Cash on hand	37,913	21,914
Demand deposits	589,385,388	938,457,905
Total	589,423,301	938,479,819

6. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

	30/09/2026	01/01/2026
Term deposits over 3 months with remaining terms under 12 months	133,000,000,000	130,360,000,000
<i>At Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch</i>	<i>133,000,000,000</i>	<i>130,000,000,000</i>
<i>At Joint Stock Commercial Bank for Investment and Development of Vietnam - Thong Nhat Branch</i>	-	360,000,000
Certificates of deposit over 3 months with remaining terms under 12 months	-	68,404,109,589
Short-term loans	30,173,650,285	28,997,395,724
<i>Dong Ho Ba Giot Co., Ltd</i>	-	3,307,500,000
<i>Phu Vinh Trading Service Co., Ltd</i>	3,990,895,724	2,498,895,724
<i>Phu Cuong Investment Trading Service Co., Ltd</i>	962,263,950	-
<i>Dam Bri Development Investment JSC</i>	-	3,861,000,000
<i>Dam Bri 1 Hydropower JSC</i>	4,315,000,000	4,315,000,000
<i>IDS Investment Service JSC</i>	-	15,015,000,000
<i>ANI POWER JSC</i>	20,905,490,611	-
Accrued loan interest	4,107,928,889	4,939,949,068
Total	167,281,579,174	232,701,454,381

As at 30/09/2026, these term deposits totalling VND 90,000,000,000 were pledged as collateral for overdraft facility contracts.

7. SHORT-TERM TRADE RECEIVABLES

	30/09/2026	01/01/2026
K&N Construction Investment and Consulting Co., Ltd	1,169,682,233	1,169,682,233
Management Board of Osimi Tower Apartment Building in Go Vap	494,800,000	1,452,000,000
TM 19	2,441,462,589	-
TM 20	3,061,063,705	-
Others	30,460,453,626	30,631,840,134
Total	37,627,462,153	33,253,522,367

8. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2026	01/01/2026
Commercial and Engineering Development JSC	500,000,000	500,000,000
Duc Toan Minh One Member Co., Ltd	400,000,000	400,000,000
IDS Investment Service JSC	271,481,900	-
S55 Construction JSC	7,350,018,810	-
Others	876,349,612	672,417,132
Total	9,397,850,322	1,572,417,132

9. OTHER SHORT-TERM RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Allowance	Value	Allowance
Advances	88,734,307,071		25,922,189,984	-
K&N Construction Investment and Consulting Co., Ltd (*)	4,315,750,622	4,315,750,622	4,315,750,622	4,315,750,622
Trang Duc Solar Power JSC	-		20,000,000,000	-
Mr. Doan Hung Son	43,543,300,000		-	-
Dividends receivable	289,875,205		7,871,204,776	-
Accrued interest on savings deposits and loans			-	
Deposits and mortgages	20,000,000		40,000,000	-
Other receivables	426,692,417	1,344,000	496,338,088	147,082,971
Total	137,329,925,315	4,317,094,622	58,645,483,470	4,462,833,593

(*) Receivable under Business Cooperation Contract No. 10/KN-2003 dated 28/03/2003 for investment in infrastructure construction of a commercial residential area in Hiep Binh Chanh Ward, Thu Duc, Ho Chi Minh City (now Hiep Binh Ward, Ho Chi Minh City).

10. ALLOWANCE FOR SHORT-TERM DOUBTFUL DEBTS

	30/09/2026	01/01/2026
Allowance balance at the beginning of the year	6,247,920,834	10,773,435,593
Allowance made during the year	-	3,453,238,971
Doubtful debts written off during the year (*)	145,738,971	7,978,753,730
Total	6,102,181,863	6,247,920,834

(*) The doubtful debt written off during the year relates to Dong Ho Ba Giot Co., Ltd, which ceased operations from 04/02/2026 pursuant to Notice No. 14974/26 issued by the Department of Finance of Dong Nai Province.

11. INVENTORIES

	30/09/2026		01/01/2026	
	Value	Allowance	Value	Allowance
Raw materials, supplies	650,025,929	-	34,875,000	-
Tools, instruments	165,686,609	-	165,686,609	-
Merchandise inventories	2,240,366,137	-	682,246,043	-
Work in progress expenses	303,826,400	-	-	-
Total	3,359,905,075	-	882,807,652	-

- There were no obsolete, slow-moving or poor-quality inventories that are unsaleable or difficult to sell as at 30/09/2026.

- There were no inventories pledged or mortgaged as security for liabilities as at 30/09/2026.

12. DEFERRED EXPENSES

Short-term		30/09/2026	01/01/2026
Tools and supplies in use, insurance expenses		41,689,130	16,747,648
Total		41,689,130	16,747,648
Long-term		30/09/2026	01/01/2026
Compensation and site clearance expenses of Ba Giot ecotourism area (*)		9,093,210,206	9,259,757,168
Interior expenses of Ba Giot ecotourism area		162,249,298	486,237,455
Others		138,243,479	533,782,495
Total		9,393,702,983	10,279,777,118

(*) Compensation and site clearance expenses for the leased land area of 27,064.8 m² of Ba Giot Ecotourism Area in Phu Vinh Commune, Dinh Quan District, Dong Nai Province (now Phu Vinh Commune, Dong Nai Province).

- Of which, compensation expenses of VND 1,637,420,400 will be offset against annual land rental payable, gradually from January 2024 to the end of February 2063 over the land lease term as confirmed by the Dong Nai Provincial Tax Department; compensation expenses of VND 8,066,462,000 (the non-deductible portion) are allocated from January 2024 to the end of September 2068 over the land lease term.



13. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Transportati on equipment	Management equipment	Other tangible fixed assets	Total
Historical cost						
Beginning balance	10,492,712,894	10,128,065,629	10,706,970,727	305,600,000	62,000,000	31,695,349,250
Increase in the period				67,583,333		67,583,333
Decrease in the period/Reclassification	4,883,656,150	-			-	4,883,656,150
Ending balance	5,609,056,744	10,128,065,629	10,706,970,727	373,183,333	62,000,000	26,879,276,433
Accumulated depreciation						
Beginning balance	2,463,178,221	8,008,657,123	5,427,738,907	196,602,528	62,000,000	16,158,176,779
Increase in the period	168,866,001	378,152,541	933,476,463	40,557,230	-	1,521,052,235
Decrease in the period	586,038,744	-			-	586,038,744
Ending balance	2,046,005,478	8,386,809,664	6,361,215,370	237,159,758	62,000,000	17,093,190,270
Carrying amount						
Beginning balance	8,029,534,673	2,119,408,506	5,279,231,820	108,997,472	-	15,537,172,471
Ending balance	3,563,051,266	1,741,255,965	4,345,755,357	136,023,575	-	9,786,086,163

14. INTANGIBLE FIXED ASSETS

	Land use rights
Historical cost	
Beginning balance	6,354,707,493
Increase in the period	
Decrease in the period/Reclassification	325,465,513
Ending balance	6,029,241,980
Accumulated depreciation	
Beginning balance	
Increase in the period	
Decrease in the period	
Ending balance	-
Carrying amount	
Beginning balance	6,354,707,493
Ending balance	6,029,241,980

- Intangible fixed assets include:

- Indefinite-term land use rights attributable to the basement area of Osimi Tower apartment building at 688/57 Le Duc Tho Street, An Hoi Dong Ward, Ho Chi Minh City, with a historical cost of VND 3,643,754,735.

- Indefinite-term land use rights attributable to basement B1 and the Company's office area on the 3rd floor of Song Da Tower at 14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City, with historical costs of VND 494,397,687 and VND 201,091,710, respectively.

- Indefinite-term land use rights attributable to the basement parking area, commercial unit and 2nd-floor recreational area of Osimi Phu My apartment building in Tan Thanh Ward, Ho Chi Minh City, with historical costs of VND 1,689,997,848, VND 119,525,796 and VND 205,939,717, respectively.

15. INVESTMENT PROPERTIES

- Investment properties comprising infrastructure and land use rights of the leased areas at 14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City and 688/57 Le Duc Tho Street, An Hoi Dong Ward, Ho Chi Minh City, with historical costs of VND 20,965,849,762 and VND 1,480,443,902, respectively.

- Infrastructure investment properties comprise all fixed assets of the Ba Giot Ecotourism Area project in Dinh Quan District, Dong Nai Province (now Phu Vinh Commune, Dong Nai Province), currently leased out for a term of 5 years.

	Land use rights and assets attached to land	Infrastructure	Total
Historical cost			
Beginning balance	74,922,132,165	22,446,293,664	97,368,425,829
Increase in the period	-	-	-
Transferred from tangible fixed assets	-	-	-
Ending balance	74,922,132,165	22,446,293,664	97,368,425,829
Accumulated depreciation			
Beginning balance	11,476,250,552	9,084,467,618	20,560,718,170
Increase in the period (depreciation)	3,832,337,484	726,879,528	4,559,217,012
Other decreases	-	-	-
Ending balance	15,308,588,036	9,811,347,146	25,119,935,182
Carrying amount			
Beginning balance	63,445,881,613	13,361,826,046	76,807,707,659
Ending balance	59,613,544,129	12,634,946,518	72,248,490,647

16. INVESTMENTS IN SUBSIDIARIES AND ASSOCIATES

a. Subsidiaries

	30/09/2026	01/01/2026
Dong Ho Ba Giot Co., Ltd	-	3,150,000,000
Phu Vinh Trading Service Co., Ltd	10,000,000,000	10,000,000,000
Phu Cuong Investment Trading Service Co., Ltd	15,000,000,000	15,000,000,000
ANI POWER JSC	718,560,000,000	718,560,000,000
Dong Nai Energy Investment JSC	444,506,603,931	271,767,603,931
Thanh Son Energy Development Investment JSC	36,500,000,000	36,500,000,000
Thac Ba Giot Ecotourism Co., Ltd	929,500,000	929,500,000
Dam Bri 1 Hydropower JSC	32,340,000,000	32,340,000,000
Ani Bien Hoa JSC	598,800,000,000	598,800,000,000
Song Ong Hydropower JSC	148,617,000,000	174,097,000,000
Total	2,005,253,103,931	1,861,144,103,931

b. Associates

	30/09/2026	01/01/2026
IDS Investment Service JSC	1,200,000,000	1,200,000,000
Total	1,200,000,000	1,200,000,000

17. SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
Ho Chi Minh City Ferry and Bridge Construction JSC	719,946,000	719,946,000
Sao Mai Cement Trading JSC	348,549,120	-
DTS Application JSC	337,556,445	-
Management Board of Osimi Tower Apartment Building in Go Vap	-	690,634,036
Others	3,198,944,450	2,548,964,279
Total	4,604,996,015	3,959,544,315

18. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning balance		Movements in the period		Ending balance	
	Receivable	Payable	Amount paid	Amount payable	Receivable	Payable
Value added tax	-	-	2,394,169,474	2,394,169,474	-	-
Personal income tax	-	2,987,998	1,810,583,654	1,816,806,962	-	9,211,306
Corporate income tax	-	-	58,057,789	58,057,789	-	-
Other taxes and payables	-	1,239,348,325	-	-	-	1,239,348,325
Total	-	1,242,336,323	4,262,810,917	4,269,034,225	-	1,248,559,631

19. SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
Song Da Riverside project expenses	3,550,859,650	3,550,859,650
Osimi Phu My project expenses	1,582,250,071	1,582,250,071
Ba Giot Ecotourism project expenses	1,708,270,753	2,051,520,605
Accrued management and operating expenses of the Company	-	404,530,000
Remuneration of the Board of Directors	273,600,000	306,000,000
Accrued interest on customer advances	-	84,170,870
Accrued interest expenses	25,851,441,628	62,210,896,171
Other accruals	135,000,000	195,000,000
Total	33,101,422,102	70,385,227,367

20. DIVIDEND AND PROFIT PAYABLES

	30/09/2026	01/01/2026
Dividends payable	1,297,595,500	650,167,000
Total	1,297,595,500	650,167,000

21. OTHER PAYABLES

a. Short-term

	30/09/2026	01/01/2026
IDC Tower Go Vap project	31,980,852	31,980,852
Capital contributions from customers of Song Da Riverside project	187,534,000	187,534,000
Osimi Phu My project	1,447,111,650	1,447,111,650
Land use right certificate fees - Hiep Binh Chanh project	270,681,200	270,681,200
Interest payable	20,818,219,082	7,734,121,091
S55 Construction JSC	3,930,999,799	-
Other payables	1,450,483,426	1,433,109,330
Total	28,137,010,009	11,104,538,123

b. Long-term

Long-term deposits and collateral received

	30/09/2026	01/01/2026
<i>NAKAMURA (VN) Co., Ltd</i>	<i>175,500,000</i>	<i>175,500,000</i>
<i>LUNA NEXUS VN INC Co., Ltd</i>	<i>149,126,250</i>	<i>149,126,250</i>
<i>THEGIOIIMPLANT.COM JSC</i>	<i>89,240,000</i>	<i>89,240,000</i>
<i>Gapit JSC</i>	<i>63,630,000</i>	<i>63,630,000</i>
<i>Ms. Le Thi Ngoc Mai - ID 038184019970 (Osimi Go Vap Kindergarten)</i>	<i>62,400,000</i>	<i>62,400,000</i>
<i>Representative Office of World Learning INC., USA in Vietnam</i>	<i>70,000,000</i>	<i>70,000,000</i>
<i>BHS Southern Real Estate Investment and Trading JSC</i>	<i>26,000,000</i>	<i>26,000,000</i>
<i>UPLIFT Co., Ltd</i>	<i>34,000,000</i>	<i>27,000,000</i>
<i>Ms. Nguyen Thi Bich Thuy (3rd-floor premises lease)</i>	<i>20,988,019</i>	<i>20,988,019</i>
<i>Thuan Nghia Trading - Service Co., Ltd</i>	<i>50,000,000</i>	<i>-</i>
<i>Synutra Co., Ltd</i>	<i>20,000,000</i>	<i>-</i>
<i>Zheng, YeZhi</i>	<i>16,000,000</i>	<i>16,000,000</i>
Total	776,884,269	699,884,269

22. BORROWINGS AND FINANCE LEASE LIABILITIES

Short-term	30/09/2026	01/01/2026
BIDV - Truong Son Branch	175,948,853,973	176,398,201,888
BIDV - Gia Lai Branch	167,861,225,661	207,998,378,619
Anzen Investment JSC	4,525,615,147	12,950,000,000
Song Da 505 JSC	76,500,000,000	50,050,000,000
Borrowing from Song Ong Hydropower JSC	-	4,310,000,000
Mr. Dang Quang Dat	68,385,991,887	64,498,756,564
Mrs. Dinh Thi Thanh Binh	-	72,180,081,822
Borrowings from shareholders	28,971,890,000	-
Total	522,193,576,668	588,385,418,893
Long-term	30/09/2026	01/01/2026
Borrowings from shareholders	208,777,170,000	237,749,060,000
Dong Nai Energy Investment JSC	223,700,000,000	211,125,000,000
Chu Pong Wind Power JSC	235,578,500,000	-
Mr. Dang Tat Thanh	277,300,000,000	463,730,000,000
Total	945,355,670,000	912,604,060,000

23. SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/01/2026
S55 Construction JSC	87,455,457,620	-
Others	87,762,097	87,081,001
Total	87,543,219,717	87,081,001

24. ALLOWANCE FOR LONG-TERM IMPAIRMENT OF OTHER INVESTMENTS

	30/09/2026	01/01/2026
Allowance balance at the beginning of the year	6,162,116,883	3,510,185,649
Allowance made during the year	451,640,878	2,661,196,777
Doubtful debts written off during the year (*)	3,150,000,000	9,265,543
Total	3,463,757,761	6,162,116,883

25. OWNER'S EQUITY**a. Details of owner's contributed capital**

	30/09/2026	01/01/2026
Anza JSC	175,981,930,000	175,981,930,000
Ban Me Energy Co., Ltd	15,236,220,000	15,236,220,000
Other shareholders	48,774,490,000	48,774,490,000
Repurchased own shares	60,000	60,000
Total	239,992,700,000	239,992,700,000

b. Shares

	30/09/2026	01/01/2026
Quantity of issued shares	23,999,270	23,999,270
- <i>Common shares</i>	23,999,270	23,999,270
- <i>Preferred shares</i>	-	-
Quantity of shares repurchased (treasury shares)	6	6
- <i>Common shares</i>	6	6
- <i>Preferred shares</i>	-	-
Quantity of outstanding shares in circulation	23,999,264	23,999,264
- <i>Common shares</i>	23,999,264	23,999,264
- <i>Preferred shares</i>	-	-
Par value per outstanding share: VND 10,000		

c. Retained earnings

	30/09/2026	01/01/2026
Retained earnings brought forward from previous year	446,993,439,284	209,645,104,508
Profit after corporate income tax for the period	166,145,970,851	261,347,598,776
Profit distribution	35,998,896,000	23,999,264,000
Distribution of previous year's profit	35,998,896,000	23,999,264,000
- <i>Dividends paid to shareholders</i>	35,998,896,000	11,999,632,000
- <i>Payment of cost of capital</i>	-	11,999,632,000
Retained earnings at the end of the period	577,140,514,135	446,993,439,284

- The Company distributed its 2025 profit after tax in accordance with Resolution of the General Meeting of Shareholders No. 01/2026/NQ-DHDCD dated 11/04/2026.

d. Company's reserves

	30/09/2026	01/01/2026
Development and investment funds	9,812,334,641	9,812,334,641
Total	9,812,334,641	9,812,334,641

26. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Q3/2026	Q3/2025
Revenue from real estate leasing	1,770,385,671	1,147,598,601
Revenue from commercial activities	25,309,998,747	201,262,401
Other revenue	-	304,185,217
Total	27,080,384,418	1,653,046,219

27. COST OF GOODS SOLD

	Q3/2026	Q3/2025
Cost of real estate leasing	2,361,991,636	2,174,906,994
Cost of commercial activities	16,082,359,161	151,512,174
Other costs	-	23,238,033
Total	18,444,350,797	2,349,657,201

28. FINANCIAL INCOME

	Q3/2026	Q3/2025
Interest income from deposits and loans	5,521,913,161	3,953,997,577
Dividends, profits earned	-	71,856,000,000
Total	5,521,913,161	75,809,997,577

29. FINANCIAL EXPENSES

	Q3/2026	Q3/2025
Interest expenses	14,235,102,704	8,337,129,205
Total	14,235,102,704	8,337,129,205

30. OTHER INCOME

	Q3/2026	Q3/2025
	-	-
Total	-	-

31. OTHER EXPENSES

	Q3/2026	Q3/2025
Others	1	-
Total	1	-

32. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

a. Related parties

Related party	Relation
Anza JSC	Parent company (ultimate parent company)
Mr. Dang Quang Dat	Major shareholder of Anza JSC, shareholder of the Company, person related to the Member of the BoD - General Director
Mr. Bui Van Hung	Chairman of the Board of Directors
Mr. Dang Tat Thanh	General Director
Mrs. Trinh Thi My Hanh	Deputy General Director
Mrs. Dinh Thi Thanh Binh	Person related to the General Director
Mrs. Dang Minh Hue	Person related to the General Director
Song Da 505 JSC	Under the same ultimate parent company
S55 Construction JSC	Under the same ultimate parent company
Related party	Relation
Anzen Investment JSC	Under the same ultimate parent company
ANI SH One Member Co., Ltd	Under the same ultimate parent company
Song Ong Hydropower JSC	Subsidiaries
Thanh Son Energy Development Investment JSC	Subsidiaries
Dong Ho Ba Giot Co., Ltd	Subsidiaries
ANI POWER JSC	Subsidiaries
Phu Vinh Trading Service Co., Ltd	Subsidiaries
Phu Cuong Investment Trading Service Co., Ltd	Subsidiaries

Dong Nai Energy Investment JSC	Subsidiaries
Ani Bien Hoa JSC	Subsidiaries
Dam Bri 1 Hydropower JSC	Subsidiaries
Thac Ba Giot Ecotourism Co., Ltd	Subsidiaries
Chu Pong Wind Power JSC	Subsidiaries
IDS Investment Service JSC	Associates
Ban Me Energy Co., Ltd	Company related to the Chairman of the Board of Directors
MYA One Member Co., Ltd	Company related to the Deputy General Director

b. Related party transactions

Transactions/ Related parties	First 9 months of 2026	First 9 months of 2025
Revenue from sales of goods and provision of services		
- IDS Investment Service JSC	490,909,092	327,272,727
- ANI POWER JSC	-	90,352,582
- Thac Ba Giot Ecotourism Co., Ltd	766,301,428	555,534,401
- ANI SH One Member Co., Ltd	-	118,055,556
- Song Ong Hydropower JSC	270,000,000	150,000,000
- S55 Construction JSC	25,489,456,343	55,555,556
Prepayments from customers		
- S55 Construction JSC	87,455,457,620	-
- Dong Nai Energy Investment JSC	-	170,000,000
Purchases of goods, materials and services		
- ANI SH One Member Co., Ltd	296,951,542	183,104,136
- IDS Investment Service JSC	1,753,903,401	2,793,680,256
- Thac Ba Giot Ecotourism Co., Ltd	234,485,078	90,521,015
- S55 Construction JSC	3,333,405,605	-
Prepayments to suppliers		
- S55 Construction JSC	7,350,018,810	-
Borrowings received		
- ANI POWER JSC	230,226,537,544	-
- Chu Pong Wind Power JSC	235,578,500,000	-
- Song Da 505 JSC	120,000,000,000	88,100,000,000
- Anza JSC	-	192,505,730,000
- Dong Nai Energy Investment JSC	12,575,000,000	200,500,000,000
- Dam Bri 1 Hydropower JSC	-	10,800,000,000
- Song Ong Hydropower JSC	3,260,000,000	-
- Anzen Investment JSC	600,000,000	6,630,000,000
- Mr. Dang Quang Dat	339,626,820,000	44,524,960,983
- Mr. Dang Tat Thanh	-	598,730,000,000
- Mr. Bui Van Hung	15,390,300,000	-
- Mrs. Dinh Thi Thanh Binh	-	146,964,466,536
- Mrs. Dang Minh Hue	181,480,000,000	-

- Mrs. Trinh Thi My Hanh	12,810,940,000	-
Repayment of loan principal and interest		
- ANI POWER JSC	233,191,768,214	-
- Song Ong Hydropower JSC	7,918,424,521	-
- Anzen Investment JSC	9,486,196,734	-
- Anza JSC	187,575,930,000	43,000,000,000
- Ban Me Energy Co., Ltd	15,390,300,000	-
- MYA One Member Co., Ltd	12,810,940,000	-
- Dam Bri 1 Hydropower JSC	158,005,356	5,681,000,000
- Song Da 505 JSC	94,440,206,027	84,516,858,905
- S55 Construction JSC	-	19,411,693,151
- Dong Nai Energy Investment JSC	2,944,472,925	-
- Mr. Dang Quang Dat	168,182,970,122	146,369,272,634
- Mr. Dang Tat Thanh	186,430,000,000	85,000,000,000
- Mrs. Dang Minh Hue	181,480,000,000	-
- Mrs. Dinh Thi Thanh Binh	96,963,246,301	102,563,595,736
Financial expenses		
- ANI POWER JSC	2,965,230,670	-
- Dong Nai Energy Investment JSC	7,221,025,068	764,671,233
- Song Ong Hydropower JSC	310,460,959	-
- Anzen Investment JSC	436,229,812	32,968,356
- IDS Investment Service JSC	-	13,071,007
- Anza JSC	-	7,191,540,372
- Dam Bri 1 Hydropower JSC	-	54,144,863
- Song Da 505 JSC	481,232,055	31,505,480
- S55 Construction JSC	-	830,860,274
- Mr. Dang Quang Dat	7,806,974,574	1,303,893,236
- Mr. Dang Tat Thanh	7,613,060,548	5,407,858,007
- Mrs. Dinh Thi Thanh Binh	459,013,826	1,389,829,071
- Mr. Bui Van Hung	575,555,055	-
- Mrs. Trinh Thi My Hanh	479,094,057	-
Loans granted		
- ANI POWER JSC	22,969,490,611	272,870,661,297
- Phu Vinh Trading Service Co., Ltd	1,492,000,000	1,983,167,422
- Phu Cuong Investment Trading Service Co., Ltd	2,251,000,000	1,760,282,313
- Dam Bri 1 Hydropower JSC	-	13,600,000,000
- IDS Investment Service JSC	-	12,650,000,000
- Song Da 505 JSC	29,851,122,740	14,600,000,000
Collection of loans and loan interest		
- ANI POWER JSC	-	154,859,364,755
- Phu Cuong Investment Trading Service Co., Ltd	1,316,313,031	2,259,467,324
- Phu Vinh Trading Service Co., Ltd	66,511,732	2,378,095,920
- Dam Bri 1 Hydropower JSC	-	600,000,000

- Song Da 505 JSC	29,851,122,740	14,648,760,000
- IDS Investment Service JSC	15,660,092,594	250,000,000
Financial income		
- Anza JSC	-	74,679,452
- ANI POWER JSC	4,123,823	2,127,282,050
- Phu Vinh Trading Service Co., Ltd	137,932,365	43,440,203
- Phu Cuong Investment Trading Service Co., Ltd	52,784,143	21,759,055
- IDS Investment Service JSC	645,092,594	149,134,247
- Song Da 505 JSC	-	48,760,000
- Dam Bri 1 Hydropower JSC	441,697,821	157,876,712
Dividends, profits earned		
- ANI POWER JSC		125,102,479,616
- Phu Vinh Trading Service Co., Ltd		839,000,000
- Phu Cuong Investment Trading Service Co., Ltd		1,170,532,676
Advances		
- Mrs. Dang Minh Hue	157,642,567,033	-
- Mrs. Dinh Thi Thanh Binh	10,325,975,686	5,178,750,000
- Mrs. Trinh Thi My Hanh	62,613,000,000	-
- Mr. Dang Tat Thanh	-	70,000,000,000
Collection of advances		
- Mrs. Dang Minh Hue	101,351,769,108	-
- Mrs. Dinh Thi Thanh Binh	10,325,975,686	-
- Mrs. Trinh Thi My Hanh	64,395,000,000	-
- Mr. Dang Tat Thanh	-	70,000,000,000

c. Balances with related parties

Transactions/ Related parties	30/09/2026	30/09/2025
Short-term trade receivables		
- IDS Investment Service JSC	108,000,000	324,000,000
- Thac Ba Giot Ecotourism Co., Ltd	1,178,481,645	599,705,206
Prepayments from customers		
- Dong Nai Energy Investment JSC	-	170,000,000
- S55 Construction JSC	87,455,457,620	-
Short-term trade payables		
- IDS Investment Service JSC	-	458,587,338
- ANI SH One Member Co., Ltd	295,974,093	197,752,467
- Thac Ba Giot Ecotourism Co., Ltd	348,294,487	94,102,191
Prepayments to suppliers		
- S55 Construction JSC	7,350,018,810	-
- IDS Investment Service JSC	271,481,900	-
Short-term loan receivables		
- ANI POWER JSC	20,905,490,611	145,088,736,827
- Phu Cuong Investment Trading Service Co., Ltd	962,263,950	-

- Phu Vinh Trading Service Co., Ltd	3,990,895,724	795,092,385
- IDS Investment Service JSC	-	12,400,000,000
- Dam Bri 1 Hydropower JSC	4,315,000,000	13,000,000,000
Short-term loan interest receivable		
- ANI POWER JSC	4,123,823	149,134,247
- Phu Cuong Investment Trading Service Co., Ltd	25,207,162	3,518,302
- Phu Vinh Trading Service Co., Ltd	71,420,633	11,803,339
- Dam Bri 1 Hydropower JSC	441,697,821	157,424,657
Short-term borrowings		
- Song Da 505 JSC	76,500,000,000	3,600,000,000
- Anzen Investment JSC	4,525,615,147	6,630,000,000
- Dam Bri 1 Hydropower JSC	-	5,119,000,000
- Mr. Dang Quang Dat	68,385,991,887	51,788,756,564
- Mrs. Dinh Thi Thanh Binh	-	71,776,081,822
Long-term borrowings		
- Dong Nai Energy Investment JSC	223,700,000,000	210,500,000,000
- Anza JSC	-	180,575,930,000
- Chu Pong Wind Power JSC	235,578,500,000	-
- Mrs. Trinh Thi My Hanh	12,810,940,000	-
- Mr. Bui Van Hung	15,390,300,000	-
- Mr. Dang Quang Dat	183,798,910,000	-
- Mr. Dang Tat Thanh	277,300,000,000	513,730,000,000
Interest payable		
- Anza JSC	2,255,467,575	116,261,215
- MYA One Member Co., Ltd	143,517,626	-
- Dong Nai Energy Investment JSC	8,327,788,445	-
- Chu Pong Wind Power JSC	546,907,332	-
- Anzen Investment JSC	153,951,492	32,968,356
- Ban Me Energy Co., Ltd	172,413,525	-
- Mrs. Trinh Thi My Hanh	479,094,057	-
- Mr. Bui Van Hung	575,555,055	-
- Mr. Dang Tat Thanh	17,749,287,946	5,407,858,007
- Mr. Dang Quang Dat	7,806,974,574	23,780,708,171
- Mrs. Dinh Thi Thanh Binh	-	12,597,192,793
Advances		
- Mrs. Dang Minh Hue	61,959,833,345	5,669,035,420
- Mrs. Dinh Thi Thanh Binh	19,662,403,001	9,804,301,000
- Mrs. Trinh Thi My Hanh	1,218,000,000	1,000,000,000
- Mr. Dang Quang Dat	1,853,504,600	1,893,504,600

c. Transactions with other related parties are as follows:

Remuneration of the BoD and BoS	Position	First 9 months of 2026	First 9 months of 2025
Mr. Bui Van Hung	Chairman of the BoD	54,000,000	48,600,000
Mr. Dang Tat Thanh	General Director cum Member of the BoD	54,000,000	43,200,000
Mrs. Trinh Thi My Hanh	Deputy General Director cum Member of the BoD	43,200,000	43,200,000
Mrs. Nguyen Thuy Duong	Head of the BoS	21,600,000	21,600,000
Mr. Lai The Hien	Member of the BoS	10,800,000	10,800,000
Mr. Le Duc Tam	Member of the BoS	10,800,000	10,800,000

33. OPERATING LEASE COMMITMENTS

- The Company signed Land Lease Contract No. 04/HDTD dated 04/04/2023 with the People's Committee of Dong Nai Province for the lease of land in Phu Vinh Commune, Dinh Quan District, Dong Nai Province (now Phu Vinh Commune, Dong Nai Province). Details are as follows:

- Location and boundaries: determined in accordance with cadastral map extract and land plot drawing No. 02:2022:TL-BV, scale 1/1,000, prepared by Nam Viet Phat Surveying and Construction Co., Ltd on 20 April 2022 and verified by the Dong Nai Provincial Land Registration Office on 22 April 2022;

- Leased area: 27,064.8 m²;

- Land use purpose: commercial and service land (construction of the Thac Ba Giot eco-resort and entertainment area);

- Lease term: from 24 October 2022 to 08 October 2068;

- Land rental: VND 1,500/m²/year, effective from 24 October 2022;

- Land rental payment method: land leased by the State with annual rental payments;

- The Company has been granted the Land Use Right Certificate for this land plot by the Department of Natural Resources and Environment of Dong Nai Province.

34. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

- There have been no significant events occurring after the end of the accounting period that would require adjustments or disclosures in the Interim Financial Statements.

35. COMPARATIVE FIGURES

The comparative figures in the Interim Statement of Financial Position are those of the Financial Statements for the fiscal year ended 31/12/2025. The comparative figures in the Interim Statement of Income and the Interim Statement of Cash Flows are those of the Financial Statements for the accounting period ended 30/09/2025.



Ho Chi Minh City, 29 October 2026

General Director

Chief Accountant

Preparer



Dang Tat Thanh

Nguyen Thi Hai Yen

Phan Thi Van Anh

