

No.: 07 / CBTT-L18

/ Information Disclosure Report "

Hanoi, October 30th 2026

PERIODIC DISCLOSURE OF FINANCE STATEMENT

To: - The State Securities Commission;
- Hanoi Stock Exchange.

Pursuant to provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure on the Stock market, Investment and Construction Joint Stock Company No. 18 hereby discloses the financial statements (FS) for the Third Quarter of 2026 as follows:

1. Name of Company: Construction And Investment Joint Stock Company No.18
- Securities code: L18
- Head office address: No. 471 Nguyen Trai Street, Thanh Liet Ward, Hanoi City.

Điện thoại liên hệ/ Telephone: 02 435526925

- Email: donhung1986@gmail.com Website: www.licogi18.com.vn

2. Information disclosure content:

- Summarized financial statements for the Third Quarter of 2026:
 - ☐ Separate financial statements (Applicable to listed organizations have no subsidiaries and the superior accounting unit has affiliated units);
 - ☒ Consolidated financial statements (Applicable to listed organizations with subsidiaries);
 - ☐ Combined financial statements (Applicable to listed organizations with dependent accounting units operating their own accounting structures).

- Cases that require explanation:

+ The audit firm gives an opinion that is not unqualified opinion on the financial statements (for audited financial statements of 2025):

☐ Yes ☒ No

Explanatory document in case of intergraton:

☐ Yes ☐ No

+ The difference between pre and post – audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa (for audited financial statements of 2025):

☐ Yes ☐ No

Explanatory document in case of intergraton :



☐ Yes

☐ No

+ Profit after corporate income tax in the business results report of the reporting period has changed by 10% or more compared to the same period report of the previous year

☒ Yes

☐ No

Explanatory document in case of intergraton :

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, transferred from profit in the same period of the previous year to loss in this period, or vice versa:

☐ Yes

☒ No

Explanatory document in case of intergraton :

☐ Yes

☐ Không

This information has been published on the company's website on October 30th 2026, at the following link: www.licogi18.com.vn

3. Report on transactions with a value of 35% or more of total assets in the Third Quarter of 2026: Not applicable

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Attached documents:

- Financial Statements;
- Explanation of post-tax profit variance.

**PERSON AUTHORIZED FOR
INFORMATION DISCLOSURE**



KẾ TOÁN TRƯỞNG
Đỗ Thị Nhung



**CONSTRUCTION AND INVESTMENT
JOINT STOCK COMPANY NO.18**

SUMMARIZED FINANCIAL STATEMENTS

The Third Quarter of 2026

As at 30 September 2026

Contents

- Statement of Financial Position
- Income Statement
- Cash Flow Statement
- Financial Statement Notes

Year 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

At as 30-09-2026

Unit: VND

ITEMS	Codes	Notes	Closing balance	Opening balance
A/ CURRENT ASSET	100		3.517.958.599.573	3.451.446.726.264
I/ Cash and cash equavalents	110		41.249.562.494	195.666.734.662
1. Cash	111	V.01	36.163.562.494	140.580.734.662
2. Cash equivalents	112		5.086.000.000	55.086.000.000
II/ Short-term financial investments	120	V.02	1.213.300.000	640.000.000
1. Trading securities	121			
2. Provision for trading securities	122			
3. Short-term held-to-maturity investments	123		1.213.300.000	640.000.000
III/ Short-term receivables	130		772.596.468.456	707.393.610.395
1. Short-term receivables from customers	131	V.03	480.781.546.410	566.752.008.517
2.Short-term advances to suppliers	132		354.204.760.853	200.662.990.446
3.Short-term intercompany receivables	133		0	
3. Intra -company short-term receivables	134		0	
4. Receivables according to construction contrac	135			
5. Short-term loan receivables			0	
6.Other short-term receivables	135	V.04	65.231.570.835	71.907.045.531
7. Provision for doubtful debts	136	V.06	-127.621.409.642	-131.928.434.099
8. Pending assets	137		0	
IV/ Inventories	140		2.687.502.611.932	2.543.110.010.083
1. Inventories	141	V.07	2.698.728.298.739	2.554.335.696.890
2. Provision for obsolete inventories	142		-11.225.686.807	-11.225.686.807
V/ Other current assets	160		15.396.656.691	4.636.371.124
1. Short-term deferred costs	161	V.10a	2.101.156.533	1.852.751.918
2. Deductible VAT	162	V.13b	13.258.229.158	2.746.348.206
3. Taxes and other revenues to the State	163	V.13b	37.271.000	37.271.000
4. Government bond trading transaction	164			
5. Other current assets	165			
B/LONG-TERM ASSETS	200		541.350.795.989	445.738.746.787
I/ Long - terms receivables	210		0	0
1. Other long-term receivables	211			
2. Long-term advanced payments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Intra -company long-term receivables	214			
5.Long-term loan receivables	215			
6. Other long-term receivables	215			
7. Provision for doubtful long- term debts	216			
II/ Fixed assets	220		135.937.895.878	128.868.758.658
1. Tangible fixed assets	221	V.09	125.068.940.646	114.948.207.474
-Costs	222		342.498.070.846	316.183.082.179
-Accumulated depreciation	223		-217.429.130.200	-201.234.874.705

ITEMS	Codes	Notes	Closing balance	Opening balance
2. Finance leases	224	V.09	9.823.574.701	12.692.841.765
-Costs	225		16.334.678.955	19.010.460.773
-Accumulated depreciation	226		-6.511.104.254	-6.317.619.008
3. Intangible fixed assets	227	V.09	1.045.380.531	1.227.709.419
-Costs	228		2.034.401.852	2.034.401.852
-Accumulated depreciation	229		-989.021.321	-806.692.433
III/ Short-term biological assets	230			
IV/Investment property	240	V.12		
-Costs	241			
-Accumulated depreciation	242			
V/Long term assets in progres	250		4.451.397.290	9.949.258.596
1. Cost of long -term work in progress	251			
2. Cost of construction in progress	252	V.08	4.451.397.290	9.949.258.596
V/Long-term financial investments	260		351.743.750.000	261.340.000.000
1. Investments in subsidiaries	261	V.02	240.178.750.000	250.575.000.000
2. Investments in associated companies and joint	262		10.303.500.000	10.303.500.000
3. Investments in other units	263	V.02	101.255.000.000	455.000.000
4.Provision for long-term financial investment	264		-455.000.000	-455.000.000
5. Held to maturity investments	265		461.500.000	461.500.000
VI/ Other non-current assets	270		49.217.752.821	45.580.729.533
1. Long-term deferred costs	271	V.10b	49.217.752.821	45.580.729.533
2. Deferred income tax assets	272	V.24		
TOTAL ASSETS	270		4.059.309.395.562	3.897.185.473.051
A/ LIABILITIES	300		3.228.018.115.504	3.135.197.123.677
I/ Current liabilities	310		2.223.812.988.389	2.186.895.811.229
1. Short-term trade payables	311	V.12	530.127.454.327	517.621.604.207
2. Short-term advances from customers	312		1.222.143.556.263	1.051.187.186.794
3. Dividends, profits payables	313		0	
3. Taxes and other payables to State	314	V.13a	10.629.857.301	30.095.672.723
4. Payables to employees	315		28.533.375.558	53.803.023.027
5. Short-term accrued expenses	316	V.14	2.411.747.584	2.245.658.528
6. Intra-Company short-term payables	317		0	
7. Payables based on stages of construction contr	318		0	
8. Short-term deferred revenue	319	V.20	0	
9. Other short-term payables	320	V.15	45.060.919.257	32.488.779.018
10.Short-term loan and finance lease	321	V.11a	372.298.371.685	493.684.400.930
11. Provision for short term payables	322	V.17a	0	0
12. Bonus and welfare fund	323		12.607.706.414	5.769.486.002
13. Price stabilization fund	324			
14. Government bond purchased for resale	325			
II/ Long - term liabilities	330		1.004.205.127.115	948.301.312.448
1. Long-term trade payables	331	V.16		
2. Long-term deferred revenue	332			
3. Long- term taxes and other payables to State	333			
3. Long-term payable expenses	334			
4. Intra-company payables for operating capital r	335			

ITEMS	Codes	Notes	Closing balance	Opening balance
5.Long-term payables	336			
6. Long-term unrealized revenue	337			
7.Other long-term payables	338	V.16		
8. Long-term loans and finance lease liabilities	339	V.11b	930.282.682.394	874.378.867.727
9 . Transition bonds	340			
10. Preference stocks	341			
11. Deferred income tax payable	342			
12. Provision for long term payables	343	V.17b	73.922.444.721	73.922.444.721
13. Science and technology development fund	344			
B/ OWNERS' EQUITY	400	V.18	831.291.280.058	761.988.349.374
I/ Owner's equity	410		831.291.280.058	761.988.349.374
1. Contributed chartered capital	411		571.746.520.000	457.397.930.000
- Ordinary shares	411a		571.746.520.000	457.397.930.000
- Preference shares	411b			
2. Capital surplus	412		14.282.390.909	14.282.390.909
3. Conversion option on convertible bonds	413			
4. Owners' other capital	414			
5.Share repurchase	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Investment and development funds	418		32.958.359.843	27.958.359.843
9. Enterprise reorganization assistance fund	419			
10. Other equity fund	420		212.304.009.306	262.349.668.622
11. Undistributed profit after tax	420a		133.001.078.622	100.263.333.850
- Undistributed profit after tax brought forward	420b		79.302.930.684	162.086.334.772
- Undistributed profit after tax for the current pe	422			
12. Construction investment fund	432			
II/ Other funds	430			
1. Funds	431			
2. Funds that form fixed assets	432			
TOTAL RESOURCES	440		4.059.309.395.562	3.897.185.473.051

Hanoi, 29th Oct 2026

Prepared by

Chief Accountant

General Director





Le Thi Luong Thu

Do Thi Nhung

Nguyen Xuan Hung

SEPARATE INCOME STATEMENT

Quarter 3/2026

ITEMS	Codes	Notes	This period		Accumulated from the beginning of the year	
			Current year	Prior year	Current year	Prior year
1. Revenue from sales of merchandises and services rendered	01	VII.1	421.017.887.488	330.038.881.237	1.286.422.211.381	774.327.450.202
2. Revenue deductions	02	VII.2				
3. Net revenue from sales of merchandises and services rendered (10 = 01-02)	10		421.017.887.488	330.038.881.237	1.286.422.211.381	774.327.450.202
4. Costs of goods sold	11	VII.4	372.953.160.640	297.163.547.972	1.151.374.557.984	659.551.742.896
5. Gross profit from sales of merchandises and services rendered (20 = 10-11)	20		48.064.726.848	32.875.333.265	135.047.653.397	114.775.707.306
6. Revenue from financing activity	21					
7. Financial expenses	22	VII.5	266.849.038	361.110.641	19.733.470.695	17.646.569.778
- Of which: Interest expense	23	VII.6	17.019.390.820	6.745.506.037	40.734.934.559	20.707.027.931
8. Selling expenses	24		16.740.899.891	6.472.050.109	39.923.483.813	19.955.851.211
9. General administration expenses	25		3.402.083.601	3.422.940.323	8.272.712.784	8.542.234.821
10. Net profit from operating activity 30= (20+(21-22)-24-25)	26	VII.9	7.410.224.529	4.650.991.953	17.909.982.496	9.363.917.512
11. Other income	30		20.499.876.936	18.417.005.593	87.863.494.253	93.809.096.820
12. Other expenses	31	VII.7	361.168.581	87.395.468	1.416.511.542	580.828.019
13. Other profit (31-32)	32	VII.8	265.970.650	1.161.922.069	2.953.690.407	26.361.614.059
14. Total accounting profit before tax (30+40)	40		95.197.931	-1.074.526.601	-1.537.178.865	-25.780.786.040
15. Current corporate income tax expense	50		20.595.074.867	17.342.478.992	86.326.315.388	68.028.310.780
16. Deferred corporate income tax expense	51	VII.11	2.076.856.554	1.611.562.163	7.023.384.704	10.859.674.516
17. Profit after corporate income tax 60=(50-51-52)	52					
18. Basic earnings per share	60		18.518.218.313	15.730.916.829	79.302.930.684	57.168.636.264

Prepared by



Le Thi Luong Thu

Chief Accountant



Do Thi Nhung

Hanoi, 29th Oct 2026

General Director



Nguyễn Xuân Hưng

SEPARATE CASH FLOW STATEMENT**Quater III/2026- Direct Method**

ITEMS	Cod e	Not e	Current year	Prior year
I. Cash flow generated from (used in) operating activity				
1. Income from sales of merchandises, services rendered	01		1.700.311.123.012	1.220.532.076.670
2. Payments to suppliers of merchandises and services	02		(1.147.998.783.352)	(887.108.907.777)
3. Payments to employees	03		(145.203.289.136)	(77.564.851.850)
4. Interest payment	04		(14.782.662.840)	(12.698.990.577)
5. Corporate income tax payment	05		(29.621.507.845)	(65.879.146.448)
6. Other income from operating activity	06		170.989.194.179	53.820.746.458
7. Other payments for operating activity	07		(515.999.220.301)	(202.565.891.445)
Cash flow generated from (used in) operating activity	20		17.694.853.717	28.535.035.031
II. Cash flow generated from (used in) investing activity				
1. Payments for fixed asset purchase, construction	21		(15.515.560.900)	(43.091.153.221)
2. Interest income, dividend and distributed profit	22			-
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(3.700.000.000)	(53.961.500.000)
4. Collections from borrowers and proceeds from sale of debts instruments of other entities	24		3.126.700.000	61.300.000.000
5. Payments for investments in other entities	25		(100.800.000.000)	(15.770.000.000)
6. Proceeds from sale of investments in other entities	26			
7. Interest income, dividend and distributed profit	27		10.259.049.593	9.232.655.072
Cash flow generated from (used in) investing activity	30		(106.629.811.307)	(42.289.998.149)
III. Cash flow generated from (used in) financing activity				
1. Cash received from owner's paid in capital	31		-	-
3. Short, long - term loans received	33		491.317.233.758	497.162.265.431
4. Payments for the principal	34		(554.022.390.831)	(573.474.425.870)
5. Payments of principal of finance lease liabilities	35		(2.777.057.505)	(3.140.390.844)
6. Dividend, profit paid to owner	36			-
Cash flow generated from (used in) financing activity	40		(65.482.214.578)	(79.452.551.283)
Net cash flows for the year (50=20+30+40)	50		(154.417.172.168)	(93.207.514.401)
Cash and cash equivalents at beginning of the year	60		195.666.734.662	164.444.006.572
Effect of change of foreign exchange rate	60			
Cash and cash equivalents at end of the year (70=50+60+61)	70	II.3	41.249.562.494	71.236.492.171

Prepared by



Le Thi Luong Thu

Chief Accountant



Do Thi Nhung

Hanoi, 29th Oct 2026

General Director




 Nguyen xuan Hung

INTERPRETED FINANCIAL REPORT

3rd Quarter/2026

I. COMPANY OPERATION DESCRIPTION

- 1. Equity ownership** : Joint-stock company
- 2. Business field** : Manufacturing – Construction – Service – Accommodation
- 3. Business activity** : Miscellaneous civil constructions: Constructions of civil projects, industrial, traffic, hydraulic, hydroelectric, airport, ports, electrical infrastructure and industrial parks, water/sewage projects and public sanitary projects. Building foundations.

Real estate business, land rights directly owned, managed or leased: Investment and sale of housing, new urban zone, industrial park technical infrastructure, medium to small scale hydroelectric projects.

Miscellaneous manufacturing projects: materiel production and sale, equipment, accessory and other building materiel, concrete sewer pipes, concrete goods.

Mechanical finishing; process and laminate metals: Process, manufacture of mechanical construction equipment. Formworks, scaffold, industrial housing.

Equipment mending and repair: Repair service, installation of machinery, equipment, other mechanical product and formworks.

Short-term accommodation services: Hostel, Hotel and travelling businesses.

Other miscellaneous support services: Machineries and materiel export/import

Renting of machinery, equipment and other materiel sans operators: Equipment and materiel services.

Investment and operate in real estate business.

4. Production and business cycle: 12 months

5. Operation characteristics within the fiscal year will be reflected in the Financial Report.

6. Company's Structure:

- List of Subsidiaries

- + Construction and Investment, J.S.C. No. 18.1
- + Construction and Investment, J.S.C. No. 18.3
- + Construction and Investment, J.S.C. No. 18.5
- + Construction and Investment, Single-member LLC No. 18.6

+ Construction and Investment, Single-member LLC No. 18.8

+ Mường Khương Energy, J.S.C.

+ Investment and Development, LLC No. 18.9

- **List of associates:**

+ Construction and Investment, J.S.C. No. 18.7

7. Declaration of comparative information in the Fiscal Report

Facts and figures in the financial reports used comparatively to other fiscal years are presented comparatively to the previous quarter's financial report.

II. Financial terms, monetary unit used in accounting.

1. Financial terms:

Each financial term of the company starts on the 1st of January and ends on the 31st of December each year.

2. Monetary unit used in accounting

The monetary unit used in accounting is the Vietnamese Dong (VND).

III. Accounting Standard and Accounting System

1. Applicable accounting system

The company uses the Vietnamese Enterprises Accounting System

2. Declaration on the compliance of Accounting Standard and Accounting System

The Board of Directors guarantees that they have complied with the requirements of the Accounting Standard and the Vietnamese Enterprises Accounting Regime in current law for the drafting of the Financial Report.

3. Applied accounting model

The company uses a shared digital accounting records via computers.

IV. Applied accounting policy:

1. Financial basis:

The financial report shall be presented using the historical cost.

2. Policy on recording the monetary amount and money-equivalent

Money and money-equivalent amount includes cash, banked money in transaction and short-term investments that has less than 3 months recall time from the date of investment and can be easily liquidated to a defined amount of money and can be liquidated without risk at the date of report.

3. Accounting principle for financial investments

Investments in stocks, subsidiaries, associates and joint business ventures are recorded by their historical cost.

Prediction for price reduction are recorded for each type of shares traded on the market and reduced in price on the market compared to the account in records. Loss provision for financial investments to other financial institution are to be earmarked for when this financial institution accrued losses (unless the loss is expected within the investment project before investing) with the appropriate earmarked amount according to the ratio of the company's investment within those financial institution.

When liquidating an investment, the difference amount between the pure liquidation and the recorded amount shall be accounted for within the period income or costs.

4. Accounting principle for matured debts

Commercial matured debts and other matured amounts are to be recorded according to bills and receipts. In the case that the amount is not easily recoverable, it must be accounted according to an assessment on the ability to recall those debts.

5. Inventory recording principle

Inventory must be accounted according to their historical cost. The original price of an inventory includes the cost of purchase, processing, and other related costs to have inventory at the current location and condition.

The inventory original price is calculated according to the weighted average and accounted according to regular enumeration.

Prediction for price reduction are recorded when the original price is greater than the real actionable value. Real actionable value is defined as the estimated selling price of the inventory minus the estimated cost to finish the product and the estimated price to consume the product.

6. Recording principle and depreciation of fixed assets

Fixed tangible assets

Fixed assets are expressed as the historical cost minus accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the point when they are ready to use. Incurred costs after the original costs are only recorded as an increase in historical costs to the fixed assets if these costs are guaranteed to increase the economic benefits due to the use of said assets. Incurred costs that do not fit the above criteria are recorded as period costs.

When the tangible fixed assets are sold or liquidated, historical price and accumulated depreciation are wiped out and any incurred profit or losses due to the liquidation are recorded as costs or profit for the period.

Fixed assets are depreciated according to a straight-line method according to their estimated lifetime. The depreciation years of fixed assets are as follows:

Fixed Assets	Years
Housing, architectural items	7 – 50
Machineries and equipment	5 – 10
Transportation and conductive equipment	6 – 10
Managerial equipment and tools	3 – 7
Other fixed assets	5 – 7

Fixed Intangible Assets

Licogi brand value

Subsidiaries of General Infrastructure Construction and Development Company shall receive the Licogi brand once they transition to Joint-stock company model. The Licogi brand value is provisionally calculated at 500.000.000 VND to supplement the national fund at the unit according to Decision No. 606 HÐQT/TCT dated 28th of September 2005 of the Board of Directors of the General Infrastructure Construction and Development Company. The Licogi brand value shall depreciate within 10 years.

7. Accounting principle for deferred income tax

Deferred income tax assets are calculated by the difference between the recorded value of the item or receivable balance on the separate balance sheets. The deferred income tax that must be paid is recorded for all the temporary differences, while the deferred asset income tax is only recorded as deduction.

Deferred income tax is established according to the tax rate that will be applied for the year that the asset was recalled or matured debts are paid for. The deferred tax shall record profits or losses except for cases where the taxed amount is directly recorded onto owner's equity.

8. Accounting principle for prepaid long-term expenses.

Tools and appliances

The tools and appliances that were brought into use will be allotted to period according to the depreciated value assessed by the company.

Accounting principle for liabilities

Liabilities include short-term liabilities and long-term liabilities. Short-term liabilities reflect the total value of debts needing to be paid within 12 months or under one normal production, business cycle (paid to debtors, taxes and amounts due to the Government, short-term financial loans and debts, amounts due to laborers, expenses due, unrealized revenue, provisions for payables)

Long-term liabilities represent the total amount of long-term debts which mature date over 12 months or one normal production, business cycle (amounts paying to seller, debtors and long-term financial loans...)

10: Recording principle and capitalization of loans costs

Loan costs are recorded in terms of the period costs. In the case of that loans directly related to investments, construction or to an ongoing production process that needs a period (more than 12 months) to be able to be used or sold then this loan is capitalized.

Joint loans that are used to fund investments constructions or ongoing production of value then the capitalized loan costs are determined by the proportion of capitalization and against the cumulative weighted average of the costs of basic investments or production of said asset. The ratio of capitalization is calculated according to weighted cumulative average interest of unpaid loans within the period, except for loans taken out separately for the formation of a certain asset.

11. Recording principle for accounts payables

Practical costs that have not been realized but pre-approved onto production, business cost within the year so that those practical costs do not constitute an anomalous production or business expense. When those costs accrued, if there is a difference to the recorded amount, accounting shall increase or reduce the amount to match the difference.

12. Recording principle and method for expected amount payables.

The recorded value of an amount payable is the calculated value most fit for the amount payable for the debt accrued for current debts at the end date of the yearly accounting period or at the end date of the accounting period.

Only the amount related to the calculated expected amount payable is to be compensated by those amounts payable.

If the difference between the expected amount payable from the previous accounting period that has not been fully used up is larger than the expected amount from the previous accounting period is to be returned to the other yearly income.

13. Recording principles for unfulfilled income.

The company's unfulfilled income includes the amount customers paid for the lending of real estate, multi-term services, and money collected from social housing.

14. Recording principle for owner capital.

Owner's capital is recorded according to their real capital contribution.

Surplus capital share is recorded through the greater or lesser value difference compared to the actual issuance price and the par value of shares when issuing shares for the first time, issuing additional shares or reissuing treasury shares.

Dividends payable to shareholders are recorded as payable in the Company's Balance Sheet after the Resolution of the General Meeting of Shareholders and the dividend announcement of the Company's Board of Directors.

Undistributed profit after tax is the profit from the business's operations after deducting adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors from previous years.

Recording principle for foreign exchange rate differences

At the end of the accounting period, the enterprise must re-evaluate the balance of cash, deposits, money in transit, receivables, payables in foreign currency into Vietnamese Dong according to the exchange rate prescribed in Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

The exchange rate difference due to the re-evaluation of the balance at the end of the period after offsetting the increase and decrease, the remaining difference is recorded in financial revenue or financial expenses in the period.

For the re-evaluation of the foreign currency balance at the end of the accounting period, it is implemented according to the buying rate of the Commercial Bank where the Enterprise opens an account announced at the time of preparing the financial statement.

15. Principle for recording revenue

When selling goods, finished goods, revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer and no significant uncertainties remain regarding the payment of consideration, associated costs or the possible return of goods.

When providing services, revenue is recognized when there are no significant uncertainties regarding the payment of consideration or associated costs. In case the service is performed over several accounting periods, the determination of revenue in each period is based on the percentage of completion of the service at the end of the period.

Interest, dividends and profits are recognized when the Company can obtain economic benefits from the transaction and the revenue is determined relatively reliably. Interest is recognized based on time and interest rate for each period. Dividends and profits are recognized when shareholders are entitled to receive dividends or capital contributors are entitled to receive profits from their capital contribution.

16. Accounting principles for price of goods sold

Cost of goods sold is recorded when revenue from the sale of goods, products, services, and investment real estate arises during the accounting period. Recording the cost of goods sold must comply with the matching principle and the consistency principle.

In the investment real estate business, the Company is allowed to provisionally deduct costs to temporarily calculate the cost of goods sold for the completed real estate portion, which is determined to be sold during the period and meets the criteria for revenue recognition. The provisionally calculated provisional cost amount and the actual cost amount recorded in the cost of goods sold must ensure that they correspond to the cost price norm calculated according to the total estimated cost of the real estate portion determined to be sold.

17. Principle for financial cost accounting.

Financial costs include expenses or losses related to financial investment activities, costs of lending and borrowing capital, costs of contributing capital to joint ventures and associations, costs of securities sales transactions; provisions for devaluation of trading securities, losses arising from selling foreign currencies, and exchange rate losses.

18. Principles of cost accounting for business management

Business management expenses reflect the general management expenses of the Company, including expenses for salaries of employees of the business management department, social insurance, health insurance, unemployment insurance of the Company's management staff, office materials, labor tools, depreciation of fixed assets used for Company management, land rent, business license tax, provision for bad debts, and outsourced services.

19. Corporate income tax

Corporate income tax represents the sum of current and deferred tax liabilities.

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

The Company are to pay corporate income tax at a rate of 20% on taxable income. According to the Law amending and supplementing a number of articles of the Corporate Income Tax Law No. 32/2013/QH13 dated June 19, 2013.

20. Related parties

Related parties are corporations, holding companies, subsidiaries, individuals directly or indirectly through one or many intermediary that have control over the company or are under the common control with the company. Associates, individuals that directly or indirectly control own voting rights of the company that hold significant influence to the company. Key management personnel such as the General Director, company management, close family members of the individual related parties or companies associated with these individuals are also considered related parties.

V - Additional information for items presented on the balance sheet

	Currency: VNĐ	
	<i>Closing balance</i>	<i>Opening balance</i>
01 - Cash and cash equivalents		
- Cash on hand	571.141.499	445.202.589
- Cash in banks	35.592.420.995	68.819.532.073
- Tiền đang chuyển		71.316.000.000
-Cash equivalents	5.086.000.000	55.086.000.000
Total	41.249.562.494	195.666.734.662
02 - Financial investments		
2.1 Short-term financial investments	1.213.300.000	640.000.000
+ Saving deposit, loan receivables	1.213.300.000	640.000.000
2.2 Long-term financial investments	351.282.250.000	260.878.500.000
- <i>Investments in subsidiaries</i>		
+Construction and Investment Joint Stock Company No. 18.1	44.178.750.000	42.075.000.000
+Construction and Investment Joint Stock Company No. 18.3	51.000.000.000	51.000.000.000
+Construction and Investment Joint Stock Company No. 18.5	25.500.000.000	25.500.000.000
+Investment and Construction One Member Company Limited No. 18.6	10.000.000.000	10.000.000.000
+Investment and Construction One Member Company Limited No. 18.8	10.500.000.000	23.000.000.000
+ Investment and Industrial Development Company Limited No 18.9	51.000.000.000	51.000.000.000
+Muong Khuong Energy Joint Stock Company	48.000.000.000	48.000.000.000
Total	240.178.750.000	250.575.000.000
- Provision for long-term financial investment		
+BOT Highway 2 Joint Stock Company	-455.000.000	-455.000.000
Cộng	-455.000.000	-455.000.000
- <i>Investments in associated companies and joint-ventures</i>		
+ Construction and Investment Joint Stock Company No. 18.7	10.303.500.000	10.303.500.000
Total	10.303.500.000	10.303.500.000
- <i>Other long-term financial investment</i>		
+BOT Highway 2 Joint Stock Company	455.000.000	455.000.000
+Dai Dong Thinh Vuong Joint Stock Company	100.800.000.000	
- <i>Other long-term financial investment</i>	101.255.000.000	455.000.000
03 - Receivables from customers	Closing balance	Opening balance
a. Short-term receivables from customers	480.781.546.410	566.752.008.517
- Short-term receivables from customers	480.781.546.410	566.752.008.517

In which: customer receivables account for 10% or more

+ Phuc Son Group Joint Stock Company	63.671.735.056	66.105.845.456
+TTP Industrial Development Investment Group JS	125.693.864.396	127.193.864.396
04. Other receivables	Closing balance	Opening balance
Construction and Investment JSC No. 18.1	129.000.000	139.697.915
Investment and Construction One Member Company Limited No. 18.8		74.187.377
Construction and Investment JSC No. 18.7	0	
Investment and Construction One Member Company Limited No. 18.6	327.000.000	1.728.553.218
Muong Khuong Energy Joint Stock Company		0
Marksteel industrial equipment company	0	4.307.024.457
Manh Dat Tourism Construction Company Limited	25.158.627.150	25.158.627.150
Deposit	1.993.922.375	1.839.297.050
Receivables from employees	2.382.555.581	1.759.199.051
Advance for construction works	21.343.350.587	25.597.783.023
Other receivables	13.897.115.142	11.302.676.290
Total	65.231.570.835	71.907.045.531
05 - Pending assets	Closing balance	Opening balance
Total	0	0
06 - Bad debt	Closing balance	Opening balance
+ Historical cost (2293)	143.516.333.905	147.823.358.362
+ Amount can be recovered	15.894.924.263	15.894.924.263
<i>In which: Backup number overs 90 days</i>	Closing balance	Opening balance
- Erection and construction 45-3 company : Dung Q	80.000.000	80.000.000
- Shipyard in Hai Duong (Vinashin)	0	0
- Licogi 20 - Bac Ha concrete	5.100.675.805	5.100.675.805
- Kim Son Construction Materials Manufacturing JS	5.593.380.732	5.593.380.732
- Ha Khau Food Manufacturer	81.763.604	81.763.604
- Phuc Son Group Joint Stock Company	66.105.845.456	66.105.845.456
- Marksteel industrial equipment company		4.307.024.457
- Nam Trieu - Construction Joint Stock Company vi	206.282.000	206.282.000
- The debt handover (An Binh company)	345.517.392	345.517.392
- New World Trading Joint Stock Company	900.000.000	900.000.000
- Thai Binh Duong Company	27.041.000	27.041.000
- Bà Nguyễn Thị Xa	15.894.924.262	15.894.924.262
- Manh Dat Construction anh Tourism Co., Ltd	25.158.627.150	25.158.627.150
- Licogi 1 - Bac Ha concrete	8.051.019.141	8.051.019.141
- V Long Company	76.333.100	76.333.100
Total	127.621.409.642	131.928.434.099
07 - Inventories	Closing balance	Opening balance
- Raw materials	4.285.153.727	3.387.478.412
- Work in progress	1.634.304.185.474	2.255.929.434.619

- Finished product	1.060.138.959.538	295.018.783.859
Inventories cost	2.698.728.298.739	2.554.335.696.890
Provision for obsolete inventories	-11.225.686.807	-5.610.602.404
Net realizable value of inventories	2.687.502.611.932	2.548.725.094.486

<i>08 - Construction in progress</i>	<i>Closing balance</i>	<i>Opening balance</i>
a. Work in progress		
b. Construction in progress	4.451.397.290	9.949.258.596
+ Xuan Giao concrete station project	616.308.677	361.052.062
+ Construction assets of mechanical stations	0	0
+ Purchase fixed assets	3.835.088.613	9.588.206.534

09 - Tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Total
Cost					
Opening balance : 01/01/2026	25.369.955.439	219.109.234.902	70.868.599.112	835.292.726	316.183.082.179
- Purchase in year	766.100.000	19.580.723.465	6.620.377.548	507.925.925	27.475.126.938
- Increase due to asset reclassification					0
- Liquidation, sale, capital contribution		1.160.138.271			1.160.138.271
- Decrease due to asset reclassification					0
Closing balance : 30/09/2026	26.136.055.439	237.529.820.096	77.488.976.660	1.343.218.651	342.498.070.846
Accumulated depreciation					0
Opening balance : 01/01/2026	13.739.370.632	132.447.458.954	54.319.493.052	728.552.067	201.234.874.705
- Depreciation	945.902.969	11.991.728.015	2.850.657.491	113.881.051	15.902.169.526
- Reclassification			1.337.890.907		1.337.890.907
Closing balance : 30/09/2026	14.685.273.601	143.393.382.031	58.508.041.450	842.433.118	217.429.130.200
Net book value					
Opening balance : 01/01/2026	11.630.584.807	86.661.775.948	16.549.106.060	106.740.659	114.948.207.474
Closing balance : 30/09/2026	11.450.781.838	94.136.438.065	18.980.935.210	500.785.533	125.068.940.646

- Cost of fixed at the end of the year, fully depreciated but still in use : VND 46,792,090,485

- The net book value of tangible fixed assets mortgaged for loans; VND 144,728,234,637

10 - Prepaid expenses	Closing balance	Opening balance
a. Short-term prepaid expenses	2.101.156.533	1.852.751.918
a. Long-term prepaid expenses	49.217.752.821	45.580.729.533
Total	51.318.909.354	47.433.481.451

09 - Intangible fixed assets

Item	Brand, trade name, software	Total
Cost		
Opening balance : 01/01/2026	2.034.401.852	2.034.401.852
- Purchase in year		0
-Liquidation, sale		
Closing balance : 30/09/2026	2.034.401.852	2.034.401.852
Accumulated depreciation		
Opening balance : 01/01/2026	806.692.433	806.692.433
- Depreciation	182.328.888	182.328.888
-Liquidation, sale		
Closing balance : 30/09/2026	989.021.321	989.021.321
Net book value		
Opening balance : 01/01/2026	1.227.709.419	1.227.709.419
Closing balance : 30/09/2026	1.045.380.531	1.045.380.531

09 - Finance lease fixed assets

Item	Means of transportation	Total
Cost		
Opening balance : 01/01/2026	19.010.460.773	19.010.460.773
- Purchase in year		0
-Liquidation, sale	2.675.781.818	2.675.781.818
Closing balance : 30/09/2026	16.334.678.955	16.334.678.955
Accumulated depreciation		
Opening balance : 01/01/2026	6.317.619.008	6.317.619.008
- Depreciation	1.531.376.153	1.531.376.153
-Liquidation, sale	1.337.890.907	1.337.890.907
Closing balance : 30/09/2026	6.511.104.254	6.511.104.254
Net book value		
Opening balance : 01/01/2026	12.692.841.765	12.692.841.765
Closing balance : 30/09/2026	9.823.574.701	9.823.574.701

11 - Loans and obligations under finance leases

Items	Closing balance		In year		Opening balance	
	<i>Value</i>	<i>Amount payable</i>	<i>Increase</i>	<i>Decrease</i>	<i>Value</i>	<i>Amount payable</i>
a. Short-term loans	372.298.371.685	372.298.371.685	417.778.124.176	539.164.153.421	493.684.400.930	493.684.400.930
1. Short-term	301.098.371.685	301.098.371.685	417.778.124.176	438.164.153.421	321.484.400.930	321.484.400.930
+ Bank for Investment and Development of Vietnam- Bac Hai Duong Branch	79.691.512.403	79.691.512.403	122.248.412.626	133.249.887.051	90.692.986.828	90.692.986.828
+Bank for Investment and Development of Vietnam- Quang Minh Branch	169.944.859.282	169.944.859.282	286.279.711.550	296.876.266.370	180.541.414.102	180.541.414.102
+ Others	51.462.000.000	51.462.000.000	9.250.000.000	8.038.000.000	50.250.000.000	50.250.000.000
2. Current portion of long - term debt	71.200.000.000	71.200.000.000	0	101.000.000.000	172.200.000.000	172.200.000.000
+Bank for Investment and Development of Vietnam- Quang Minh Branch	71.200.000.000	71.200.000.000		101.000.000.000	172.200.000.000	172.200.000.000
b. Long-term loans	930.282.682.394	930.282.682.394	73.539.109.582	17.635.294.915	874.378.867.727	874.378.867.727
1. Long-term	927.294.709.580	927.294.709.580	73.539.109.582	14.858.237.410	868.613.837.408	868.613.837.408
+Bank for Investment and Development of Vietnam- Quang Minh Branch	578.000.000.000	578.000.000.000		129.492.410	578.129.492.410	578.129.492.410
+ Others	349.294.709.580	349.294.709.580	73.539.109.582	14.728.745.000	290.484.344.998	290.484.344.998
2. Finance lease debt	2.987.972.814	2.987.972.814	0	2.777.057.505	5.765.030.319	5.765.030.319
Finance lease debt	2.987.972.814	2.987.972.814		2.777.057.505	5.765.030.319	5.765.030.319
Cộng	1.302.581.054.079	1.302.581.054.079	491.317.233.758	556.799.448.336	1.368.063.268.657	1.368.063.268.657

12 - Trade payables

Nội dung	Closing balance		Opening balance	
	Value	Amount payable	Value	Amount payable
a. Short-term trade payables	530.127.454.327	530.127.454.327	517.621.604.207	517.621.604.207
In which:				
+ Related parties	228.396.129.843	228.396.129.843	224.376.213.945	224.376.213.945
Construction and Investment JSC No. 18.1	10.786.197.151	10.786.197.151	22.735.529.672	22.735.529.672
Construction and Investment JSC No. 18.3	22.222.125.338	22.222.125.338	23.615.176.611	23.615.176.611
Construction and Investment JSC No. 18.5	24.394.400.537	24.394.400.537	24.394.400.537	24.394.400.537
Investment and Construction One Member Company Limited No. 18.6	130.583.003.148	130.583.003.148	111.511.968.323	111.511.968.323
+ Investment and Industrial Development Company Limited No 18.9	-		141.000.000	141.000.000
Construction and Investment JSC No. 18.7	40.410.403.669	40.410.403.669	41.978.138.802	41.978.138.802
+ Others	301.731.324.484	301.731.324.484	293.245.390.262	293.245.390.262

13a - Taxes and amounts payable to the State

Item	Payable at opening balance	Payable for the year	Paid in the year	Payable at ending balance
Value added tax	3.629.886.951	15.122.160.304	12.336.825.351	6.415.221.904
Value added tax on imported goods	0	1.044.244.904	1.044.244.904	0
Corporate income tax	26.222.889.600	7.023.384.704	29.621.507.845	3.624.766.459
Personal income tax	242.896.172	1.962.231.335	1.615.258.569	589.868.938
Property Tax, Land rent	0	426.343.180	426.343.180	0
Others	0	185.695.401	185.695.401	0
Total	30.095.672.723	25.764.059.828	45.229.875.250	10.629.857.301

13b - Taxes and other revenues to the State

Item	Receivable at opening balance	Payable for the year	Paid in the year	Receivable at closing balance
Deductible VAT	2.746.348.206	106.592.647.640	96.080.766.688	13.258.229.158
Personal income tax	0			0
Property Tax, Land rent	37.271.000			37.271.000
Personal income tax				
Total	2.783.619.206	106.592.647.640	96.080.766.688	13.295.500.158

14 - Accrued expenses

Closing balance

Opening balance

- Accrued expenses

2.411.747.584

2.245.658.528

Total

2.411.747.584

2.245.658.528

15 - Other payables

Closing balance

Đầu năm

a. Short - term

20.243.212.557

0

5.962.972.318

- Trade Union Fees

576.192.338

304.877.938

- Insurances

983.436.250

- Others

18.683.583.969

5.658.094.380

+ Others

18.683.583.969

5.658.094.380

+ Purchase issued shares

0

0

22 - *Vốn chủ sở hữu*

18a - Owner's equity fluctuation table

	Owner's equity	Share premium	Investment and Development fund	Retained earnings	Total
A	1	2	3	4	8
Opening balance of prior year: 01/01/2025	381.165.280.000	14.355.118.182	27.958.359.843	181.495.983.850	604.974.741.875
Increase	76.232.650.000	0	0	162.086.334.772	238.318.984.772
Profit for the year				162.086.334.772	162.086.334.772
Decrease	0	72.727.273	0	81.232.650.000	81.305.377.273
- Dividends year				76.232.650.000	76.232.650.000
- Giảm thẳng dư vốn		72.727.273			72.727.273
- Appropriate funds				5.000.000.000	5.000.000.000
Closing balance of prior year: 31/12/2025	457.397.930.000	14.282.390.909	27.958.359.843	262.349.668.622	761.988.349.374
Opening balance of this year 01/01/2026	457.397.930.000	14.282.390.909	27.958.359.843	262.349.668.622	761.988.349.374
Increase	114.348.590.000	0	5.000.000.000	79.302.930.684	193.651.520.684
Increase in capital	114.348.590.000		5.000.000.000		114.348.590.000
Profit for the year				79.302.930.684	79.302.930.684
Decrease	0	0	0	129.348.590.000	129.348.590.000
- Dividends year 2025				114.348.590.000	114.348.590.000
- Share premium					0
- Appropriate funds				15.000.000.000	15.000.000.000
Closing balance of this year: 30/09/2026	571.746.520.000	14.282.390.909	32.958.359.843	212.304.009.306	831.291.280.058

b) Details of owner's capital contribution

	Closing balance	Opening balance
- Licogi Corporation - JSC	15.877.800.000	15.187.500.000
- Other shareholders	555.868.720.000	365.977.780.000

Total

571.746.520.000	381.165.280.000
------------------------	------------------------

c) Capital transactions with owners and distribution of

	Closing balance	Opening balance
- Owner's investment capital	571.746.520.000	457.397.930.000
+ Opening capital	457.397.930.000	381.165.280.000
+ Closing capital	571.746.520.000	457.397.930.000

d) Shares

	Closing balance	Opening balance
- Owner's equity	57.174.652	45.739.793
- Issued shares	57.174.652	45.739.793
+ Authorised shares	57.174.652	45.739.793
- Number of outstanding shares	57.174.652	45.739.793

** Par value of outstanding shares: 10.000 VND/ share*

d) Enterprise funds:

	Closing balance	Opening balance
- Development investment fund	32.958.359.843	27.958.359.843

19- Off - Balance Sheet Items

	Closing balance	Opening balance
Bad debts handled		
- Ha Bac chemical processing factory	81.666.095	81.666.095
- Hai Phong chemical and mechanical factory	22.681.688	22.681.688
- Traffic construction company 228	40.000.000	40.000.000
- Đức Anh JSC - Vũ	99.200.000	99.200.000
- Gia Bách JSC - Vũ	7.380.000	7.380.000
- Construction Company No. 15 - Vũ	238.726.690	238.726.690
- Hanoi Investment Development Joint Stock Company - Uo	35.000.000	35.000.000
- Power line project management board , Uong Bi commune	6.755.000	6.755.000
- Party Committee of Son La mass mobilization agency	2.582.732	2.582.732
- CSCEC Corporation - Tra Khuc Bridge Complex	74.683.492	74.683.492
- Bac Nam Construction Joint Stock Company - Bau Sat Bri	825.162.728	825.162.728
- Construction Enterprise 515 - Renting piles	40.501.991	40.501.991
- Land measurement - People's Committee of Pha Lai town	18.303.285	18.303.285
- Cao Ngan Power Plant Management Board - Office Constr	15.000.000	15.000.000
- Licogi 19 Company	86.459.248	86.459.248
- Cao Ngan Power Plant Project Management Board	80.000.000	80.000.000
- Sieu Tue Company	132.000.000	132.000.000
- Phuc Ha Company	329.000.000	329.000.000
Cty Tàu Thủy Hải Dương	3.431.409.514	3.431.409.514
- Others	183.938.772	183.938.772
Total	5.750.451.235	5.750.451.235

e. Other information about Off- Balance Sheet Items

VII - Additional information for items presented in the income statement**1 - Revenue from goods sold and services rendered**

	30/09/2026	30/09/2025
Revenue from goods sold and services rendered		
- Revenue from construction activities	1.079.358.258.841	616.525.104.975
- Revenue from real estate business activities	143.992.811.381	141.132.643.569
- Revenue from exchanging products and goods	63.071.141.159	16.669.701.658
Total	1.286.422.211.381	774.327.450.202

0

2 - Deductions**Total**

	30/09/2026	30/09/2025
3 - Net revenue from goods sold and services rendered		
Total	30/09/2026	30/09/2025
	1.286.422.211.381	774.327.450.202

4 - Cost of goods sold and services rendered

	30/09/2026	30/09/2025
- Cost of construction activities	1.022.267.309.487	579.499.538.579
- Cost of real estate business activities	77.317.031.045	71.919.825.141
- Cost of exchanging products and goods	51.790.217.452	8.132.379.176
Total	1.151.374.557.984	659.551.742.896

5 - Financial income

	30/09/2026	30/09/2025
- Interest on deposit and loan	2.636.511.791	1.816.791.676
- Dividends	17.096.958.904	15.829.778.102
Total	19.733.470.695	17.646.569.778

6 - Financial expenses

	30/09/2026	30/09/2025
- Loan interest	19.365.820.302	17.534.309.764
- Other	20.557.663.511	2.694.997.375
- Other	811.450.746	477.720.792
Total	40.734.934.559	20.707.027.931

7 - Other income

	30/09/2026	30/09/2025
- Other income	1.416.511.542	580.828.019
Total	1.416.511.542	580.828.019

8 - Other expenses

	30/09/2026	30/09/2025
- Other expenses	2.953.690.407	26.361.614.059
- Handling small debts		
Total	2.953.690.407	26.361.614.059

9 - Selling expenses

	30/09/2026	30/09/2025
- Labor costs	4.618.204.535	2.806.437.225
- Cost of raw materials, tools	84.288.186	163.364.816
- Fixed asset depreciation expense	58.965.158	11.025.000
- Expenses for external services	3.172.661.341	5.525.227.780
- Others expenses by cash	338.593.564	36.180.000

Total	8.272.712.784	8.542.234.821
9 - Chi phí quản lý doanh nghiệp		
- Labor costs	14.567.367.150	9.401.698.302
- Cost of raw materials, tools	1.152.458.410	1.007.489.415
- Fixed asset depreciation expense	1.230.898.451	1.003.031.773
- Taxes, fees	605.569.491	278.908.148
- Expenses for external services	3.909.231.466	2.917.987.773
- Reversal / Provision for bad debts	-4.307.024.457	-6.706.550.000
- Others expenses by cash	751.481.985	1.461.352.101
Total	17.909.982.496	9.363.917.512
10 - Production and business costs by factor	31/03/2026	31/03/2025
- Cost of raw materials, tools	559.282.331.776	428.704.108.894
- Labor costs	148.558.062.849	99.782.948.778
- Fixed asset depreciation expense	17.651.687.225	13.979.792.504
- Taxes, fees	605.569.491	278.908.148
- Expenses for external services	564.536.408.577	311.727.172.384
- Reversal / Provision for bad debts	-4.307.024.457	-6.706.550.000
- Others expenses by cash	60.207.918.245	120.855.150.035
Total	1.346.534.953.706	968.621.530.743
11 - Current corporate income tax expenses	30/09/2026	30/09/2025
- Current corporate income tax expenses	7.023.384.704	10.859.674.516
- Điều chỉnh chi phí thuế thu nhập doanh nghiệp của các năm trước vào chi phí thuế thu nhập hiện hành năm nay		
Total	7.023.384.704	10.859.674.516
VIII - Additional information for items presented in the cash flow statement		
1.Non-cash transactions affect future cash flow statements	30/09/2026	30/09/2025
2. Amounts held by enterprises but not used:		
- Foreign currency deposits at Hanoi Bank for Investment and Development	30/09/2026	30/09/2025
- VND deposits at Hanoi Bank for Investment and Development		
3.Actual loan amount collected during the period:		
- Proceeds from borrowing under normal contracts	30/09/2026	30/09/2025
4. The amount actually paid back to the loan principal during the period:		
- Loan principal repayment according to normal contracts	30/09/2026	30/09/2025
	556.799.448.336	576.614.816.714

4. Segment reports (Segment reports by business components)

Items	Construction activities	Real estate business activities	Exchanging products and goods	Total
1	2		3	4
Net revenues to outsider	1.079.358.258.841	143.992.811.381	63.071.141.159	1.286.422.211.381
Cost of segments	1.022.267.309.487	77.317.031.045	51.790.217.452	1.151.374.557.984
Operating results of segments	57.090.949.354	66.675.780.336	11.280.923.707	135.047.653.397
Expenses not amortized by segments				26.182.695.280
Net profits from operating activities				108.864.958.117
Financial income				19.733.470.695
Financial expenses				40.734.934.559
Other incomes				1.416.511.542
Other expenses				2.953.690.407
Current corporate income tax expenses				7.023.384.704
Net profit after tax				79.302.930.684

5.Comparative information (information in financial statements of previous years)

6. Thông tin về hoạt động liên tục

IX - Other information

1. Contingent liabilities, commitments and other financial information

2. Events after balance sheet date

3. Detail of related parties :**3.1 Related parties transactions and balances**

Related parties	Relationship	Transactions	30/09/2026
Accounts Receivables :			
Construction and Investment JSC No. 18.1	Subsidiaries	Receivable from custo	2.535.214.362
		Other receivables	129.000.000
		Total	2.664.214.362
Construction and Investment JSC No. 18.3	Subsidiaries	Advances from Custo	(998.400.000)
		Total	(998.400.000)
Investment and Construction One Member Co., Ltd No. 18.6	Subsidiaries	Receivable from custo	19.587.953.710
		Other receivables	327.000.000
		Lending	-
		Total	19.914.953.710
Licogi Corporation - JSC	Limited partner	Receivable from custo	67.111.755
Licogi Corporation - JSC	Limited partner	Advance payment for Thinh Liet Project	16.147.880.000
Licogi Corporation - JSC- Licogi 1	Chi nhánh của Tổng	Receivable from customers - concrete	8.051.019.141
Licogi Corporation - JSC - Licogi 20	Cty con của Tổng	Receivable from customers - concrete	5.100.675.805
		Total	29.366.686.701
Muong Khuong Energy Joint Stock Company	Subsidiaries	Other receivables	
		Total	-
Accounts payables :			
Construction and Investment JSC No. 18.1	Subsidiaries	Payables for the completed construction volume	10.786.197.151
		Advance to supplier	
		Total	10.786.197.151
Construction and Investment JSC No. 18.3	Subsidiaries	Payables for the comp	22.222.125.338

Related parties	Relationship	Transactions	30/09/2026
		Total	22.222.125.338
Construction and Investment JSC No. 18.5	Subsidiaries	Construction volume	24.394.400.537
		Loan interest	-
		Advance from custom	30.954.535.186
		Total	55.348.935.723
Investment and Construction One Member Co., Ltd No. 18.6	Subsidiaries	Payables for the comp	130.583.003.148
		Advance to supplier	-4.809.214.435
		Total	125.773.788.713
Construction and Investment JSC No. 18.7	Associated Company	Payables for the completed construction volume	40.410.403.669
		Advance to supplier	-10.254.540.589
		Total	30.155.863.080
Investment and Construction One Member Co., Ltd No. 18.8	Subsidiaries	Advance to supplier	-1.813.915.863
		Payables for the completed	2.439.338.496
		Total	625.422.633
+ Investment and Industrial Development Company Limited No 18.9	Subsidiaries	Payables for the completed construction volume	
		Total	0
Licogi Corporation - JSC	Limited partner	Payables	869.603.580
		Total	869.603.580
Muong Khuong Energy Joint Stock Company	Subsidiaries	Loan	1.800.000.000
		Total	1.800.000.000
Construction and Investment JSC No. 18.3	Subsidiaries	Experiment	-
		Dividends	6.120.000.000
		Total	6.120.000.000
Construction and Investment JSC No. 18.1	Subsidiaries	Loan interest	360.568
		Guarantee fee	49.906.963
		Others	2.589.408.334
		Dividends	4.916.958.904
		Total	7.556.634.769
- Công ty CPĐT và XD số 18.5	Công ty con	Dividends	3.060.000.000

Related parties	Relationship	Transactions	30/09/2026
		Others	
		Total	3.060.000.000
- Công ty CPĐT và XD số 18.7	Công ty liên kết	Sales - concrete	
		Others	5.709.792.686
		Guarantee fee	121.064.570
		Cộng	5.830.857.256
Investment and Construction One Member Co., Ltd No. 18.6	Subsidiaries	Others	37.248.801.350
		Loan interest	27.286.053
		Penalty	
		Dividends	
		Guarantee fee	132.876.300
		Total	37.408.963.703
Investment and Construction One Member Co., Ltd No. 18.8	Subsidiaries	Guarantee fee	
		Others	184.538.344
		Penalty	
		Dividends	
		Loan interest	2.000.000
		Total	186.538.344
+ <i>Muong Khuong Energy Joint Stock Company</i>	Subsidiaries	Dividends	3.000.000.000
		Others	
		Cộng	3.000.000.000
Purchasing Transactions			
Construction and Investment JSC No. 18.1	Subsidiaries	Payables for the completed construction volume	13.273.300.003
		Machinery and equipment rental	1.788.000.000
		Interest expense	
		Total	15.061.300.003
Investment and Construction One Member Co., Ltd No. 18.6	Subsidiaries	Payables for the completed construction volume	137.150.622.102
		Machinery and equipment rental	1.102.413.535
		Total	138.253.035.637
Investment and Construction One Member Co., Ltd No. 18.8	Subsidiaries	Payables for the completed construction volume	6.576.039.843

Related parties	Relationship	Transactions	30/09/2026
		Total	6.576.039.843
Construction and Investment JSC No. 18.7	Associated Company	Payables for the completed construction volume	108.903.700
		Machinery and equipment rental	10.868.667.141
		Land rental	
		Total	10.977.570.841
+ Investment and Industrial Development Company Limited No 18.9	Subsidiaries	Payables for the completed construction volume	65.000.000
		Total	65.000.000
3.2 Remuneration for Board of Management, Board of Directors, Supervisory Board			

		30/09/2026	30/09/2025
Remuneration for Board of Management, Board of Directors, Supervisory Board		9.337.176.000	6.136.871.450
- Remuneration for Board of Management		1.534.000.000	968.000.000
Bui Thanh Tuyen	Chairman of the Board	580.000.000	360.000.000
Dang Van Giang	Member of the Board	205.000.000	140.000.000
Nguyen Xuan Hung	Member of the Board	285.000.000	140.000.000
Nguyen Ngoc Chung	Member of the Board	205.000.000	140.000.000
Trinh Viet Dung	Member of the Board	205.000.000	140.000.000
Vu Thi Thu Thuy	Secretary	24.000.000	48.000.000
Bui Hoang Hai	Secretary	30.000.000	
- Remuneration of the Supervisory Board		738.000.000	576.000.000
Luu Ba Thai	Supervisory Board	295.000.000	240.000.000
Bui Cong Phach	Member of the Supervisory Board	160.000.000	120.000.000
Nguyen Ngoc Lan	Member of the Supervisory Board	123.000.000	96.000.000
Bui Thi Thuan	Member of the Supervisory Board	160.000.000	120.000.000
- Remuneration of the Board of Directors		7.065.176.000	4.592.871.450
Nguyen Xuan Hung	General Directors	607.040.000	245.040.000
Bui Thanh Tuyen	General Directors	330.200.000	471.520.000
Nguyen Ngoc Chung	Deputy General Director	545.688.000	322.556.000
Duong Quoc Khanh	Deputy General Director	620.157.000	410.553.000
Ha Hong Quang	Deputy General Director	556.200.000	417.179.000
Ngo Van Nam	Deputy General Director	642.240.000	364.140.000

Related parties	Relationship	Transactions	30/09/2026
Dang Long Diep	Deputy General Director	498.168.000	373.479.000
Nguyen Thi Kim Xinh	Deputy General Director	551.940.000	366.540.000
Nguyen Van Chien	Deputy General Director	185.553.000	
Nguyen Minh Thi	Deputy General Director	574.380.000	359.264.667
Phung Van Thanh	Deputy General Director	544.380.000	358.354.000
Nguyen Xuan Son	Deputy General Director	553.560.000	323.745.000
Do Thi Nhung	Chief Accountant, Information Disclosure Officer	492.120.000	323.330.527
Vu Thi Thu Thuy	Secretary	159.200.000	257.170.257
Bui Hoang Hai	Secretary	204.350.000	

7- Other information :

7.1 - Arrangement of asset structure and resource structure

<u>Items</u>	<u>Unit</u>	<u>30/09/2026</u>	<u>30/09/2025</u>
Arrangement of asset structure and resource structure			
<i>Arrangement of asset structure</i>			
Current assets/Total assets	%	86,66%	88,83%
Long-term assets/Total assets	%	13,34%	11,17%
<i>Arrangement of resource structure</i>			
Liabilities/Total resource	%	79,52%	81,49%
Owners' equity/Total resource	%	20,48%	18,51%
<i>Solvency</i>			
Current solvency	times	1,09	1,09
Solvency due	times	1,58	1,58
Fast solvency	times	0,02	0,04
<i>Profitability ratio</i>			
Return on sales			
The ratio of profit before tax to turnover	%	6,71%	8,79%
The ratio of after-tax profit to turnover	%	6,16%	7,38%
<i>Return on total assets</i>			
Profit before tax ratio of Total assets	%	2,13%	1,92%
The ratio of profit after tax to total assets	%	1,95%	1,61%
The ratio of profit after tax/Average Equity	%	9,54%	8,70%

Hanoi, 29th Oct 2026

Prepared by



Le Thi Luong Thu

Chief Accountant



Do Thi Nhung

General Director



Nguyen Xuan Hung

Số: 05 GT/26-25/L18

"V/v: Explanation of business results in the
summarized financial statement for the third
quarter of 2026"

Hanoi, October 30th, 2026

EXPLANATION OF
BUSINESS RESULTS IN THE SUMMARIZED FINANCIAL STATEMENTS
FOR THE THIRD QUARTER OF 2026

To:

- The State Securities Commission;
 - Hanoi Stock Exchange;
 - Shareholders.
- Name of Company: CONSTRUCTION AND INVESTMENT JOINT STOCK COMPANY NO.18
- Securities code: L18
- Head office address: No. 471 Nguyen Trai Street, Thanh Liet Ward, Hanoi City.

According to the business performance data in the Summarized Financial Statements for the third quarter of 2026 of Construction and Investment Joint Stock Company No. 18, the details are as follows:

Unit: Million VND

Indicator	Quarter 3/2026	Quarter 3/2025	Difference	Rate
1	2	3	4=2-3	5=4/3
Total revenue and income	421,645.91	330,487.39	+91,158.52	+27.58%
Total expenses	403,127.69	314,756.47	+88,371.22	+28.08%
Post-tax profit	18,518.22	15,730.92	2,787.30	+17.72%

Total profit after corporate income tax for the third quarter of 2026 increased by 17.72% compared to the third quarter of 2025 - an absolute increase of 2,787.30 million VND, driven by a 27.58% rise in total revenue and income for the third quarter of 2026, equivalent to an increase of 91,158.52 million VND relative to the third quarter of 2025.

The above explanation addresses the variance in post-tax profit in the third quarter of 2026 for Summarized Financial Statements of Construction and Investment Joint Stock Company No. 18.

Sincerely,

Attention:

- As above;
- Finance - Accounting Department
- Filed with the Information Disclosure Department

CONSTRUCTION & INVESTMENT
JSC NO.18



KẾ TOÁN TRƯỞNG

Đỗ Thị Nhung