



**CTY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN
CÔNG NGHIỆP THƯƠNG MẠI CỬ CHI**
CU CHI COMMERCIAL AND INDUSTRIAL
DEVELOPING INVESTMENT JOINT STOCK COMPANY

---803 803---

Số: 72/2026/CBTT

No: 72/2026/CBTT

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập – Tự do – Hạnh phúc

THE SOCIAL LIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Thành phố Hồ Chí Minh, ngày 20 tháng 10 năm 2026

Ho Chi Minh city, October 20th, 2026.

**CÔNG TY CỔ PHẦN
ĐẦU TƯ PHÁT TRIỂN
CÔNG NGHIỆP -
THƯƠNG MẠI CỬ CHI**

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ
PHÁT TRIỂN CÔNG NGHIỆP - THƯƠNG MẠI CỬ
CHI
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CN=CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN
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CÔNG BỐ THÔNG TIN INFORMATION DISCLOSURE

**Kính gửi: - Ủy Ban Chứng Khoán Nhà Nước
- Sở giao dịch chứng khoán Tp.HCM.**

**To: - The State Securities Commission.
- Ho Chi Minh Stock Exchange.**



**Công ty: CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN CÔNG NGHIỆP –
THƯƠNG MẠI CỬ CHI.**

Name of organization: Cu Chi Commercial & Industrial Developing Investment

Mã chứng khoán: CCI

Stock code: CCI

Địa chỉ trụ sở: Ấp Bàu Tre 2, Xã Tân An Hội, TP.HCM.

Address: Bau Tre 2 Hamlet, Tan An Hoi Commune, HCM City.

Điện thoại: 028. 38920587 Fax: 028.38921008.

Tel: 028. 38920587 Fax: 028.38921008.

Người thực hiện công bố thông tin: Lê Văn Tư – TP. Tổ Chức – Hành Chánh

Person conducts information disclosure: Lê Văn Tư - Head of administrative organization department.

Địa chỉ: Ấp Bàu Tre 2, Xã Tân An Hội, TP.HCM.

Address: Bau Tre 2 Hamlet, Tan An Hoi Commune, HCM City.

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Loại thông tin công bố:

☒ Định kỳ ☐ Bất thường (24h) ☐ Bất thường (72h) ☐ Yêu cầu

Style of information disclosure:

☒ Periodic ☐ extraordinary (24 hours) ☐ extraordinary (72 hours) ☐ Request

Nội dung công bố thông tin:

Content of disclosure:

**Công Ty Cổ Phần Đầu Tư Phát Triển Công Nghiệp – Thương Mại Cử Chi (CIDICO)
xin công bố thông tin:**

Cu Chi Commercial & Industrial Developing Investment (CIDICO) published information below:

- Báo cáo tài chính quý 3 năm 2026 (đính kèm file PDF).
- *Financial Statements for 3rd quarter of 2026 (attached PDF)*
- Công văn giải trình biến động về lợi nhuận sau thuế Quý 3 năm 2026 (đính kèm file PDF).
- *Official dispatch written explanation about fluctuates of profits after tax of 3rd quarter 2026 (attached PDF)*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung thông tin đã công bố.

We hereby certify that the information provided is true and correct and we bear the full responsibilities to the law.

NGƯỜI THỰC HIỆN CÔNG BỐ THÔNG TIN

Person conducts information disclosure



Lê Văn Tư

TỔNG GIÁM ĐỐC

Chief executive officer - CEO



Đoàn Minh Duyệt



No. 354CV-CCI

Re: *Explanation of changes in profit after tax
for the third Quarter of 2026*

To:

- The State Securities Commission of Vietnam
- The Ho Chi Minh City Stock Exchange

Pursuant to:

- The Securities Law No. 54/2019/QH14 adopted by the 14th National Assembly on November 26, 2019;
- Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure in the securities market.

In compliance with the periodic information disclosure requirements for listed companies on the Ho Chi Minh City Stock Exchange, Cu Chi Commercial and Industrial Development Investment Joint Stock Company (Stock code: CCI) hereby provides an explanation for the increase in profit after tax in the third quarter of 2026 compared to the third quarter of 2025 as follows:

Unit: VND

No.	Indicator	Q3/2025	Q3/2026	Change (%)
1	Total revenue	94,550,876,391	114,222,771,583	120.8%
2	Profit after tax	10,485,891,110	16,740,058,754	159.6%

Total revenue in the third quarter of 2026 was VND 114,222,771,583, an increase of VND 19,671,895,192, equivalent to an increase of 20.8% compared to the same period in the third quarter of 2025. The primary reason was that average domestic retail prices of petroleum products increased by approximately 27% compared to the same period last year, resulting in higher revenue from petroleum trading activities compared to the corresponding period.

Profit after tax in the third quarter of 2026 was VND 16,740,058,754, an increase of VND 6,254,167,644, equivalent to an increase of 59.6% compared to the same period in the third quarter of 2025. This was mainly driven by an increase of VND 3,302,833,670 in financial income and revenue from share transfers compared to the same period last year.

Sincerely,

Recipients:

- As above
- Filed at the Office



DOAN MINH DUY



**CUCHI COMMERCIAL AND INDUSTRIAL
DEVELOPING INVESTMENT JOINT STOCK
COMPANY**

TAX CODE: 0302704764

**(Issued according to Circular No. 99/2025/TT/BTC
dated October 27, 2025 of the Ministry of Finance)**

**COMPANY FINANCIAL REPORTS
THIRD QUARTER OF 2026**

(From July 1 to September 30, 2026)

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STATEMENT OF FINANCIAL POSITION**As at 30th September 2026**

Currency: VND

ASSETS	Code	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
A- CURRENT ASSETS	100		870,169,345,074	823,810,203,919
I. Cash and cash equivalents	110	V.1	74,982,716,369	61,060,453,499
1. Cash	111		45,898,886,476	42,978,313,106
2. Cash equivalents	112		29,083,829,893	18,082,140,393
II. Current investments	120		766,354,816,010	747,228,525,981
1. Held-for-trading securities	121	V.2a	59,059,189,319	62,895,548,185
2. Held-to-maturity investments	123	V.2b	707,295,626,691	684,332,977,796
III. Current receivables	130		21,620,612,916	10,394,853,086
1. Short-term trade receivables	131	V.3	6,837,715,731	7,853,993,231
2. Short-term advances to suppliers	132	V.4	2,781,019,445	5,812,769,883
3. Other short-term receivables	135	V.5a	14,196,136,075	1,476,500,507
4. Provision for short-term doubtful receivables (*)	136	V.6	(2,194,258,335)	(4,748,410,535)
IV. Inventories	140	V.7	6,105,204,384	4,944,003,670
1. Inventories	141		6,105,204,384	4,944,003,670
V Current biological assets	150		-	-
VI. Other current assets	160		1,105,995,395	182,367,683
1. Deductible value-added tax	162		1,105,995,395	182,367,683
B- NON-CURRENT ASSETS	200		275,581,779,012	270,183,472,164
I. Non-current receivables	210		187,000,000	299,700,000
1 Other long-term receivables	215	V.5b	187,000,000	299,700,000
II. Fixed assets	220		17,498,534,391	19,138,143,374
1. Tangible fixed assets	221	V.9	12,405,495,377	13,774,026,871
- Cost	222		59,808,567,357	59,774,817,357
- Accumulated depreciation	223		(47,403,071,980)	(46,000,790,486)
2. Intangible fixed assets	227	V.10	5,093,039,014	5,364,116,503
- Cost	228		8,186,757,550	8,186,757,550
- Accumulated amortization	229		(3,093,718,536)	(2,822,641,047)
III. Non-current biological assets	230		-	-
IV. Investment properties	240	V.11	107,448,858,700	113,972,538,562
- Cost	241		285,398,142,447	285,398,142,447
- Accumulated depreciation	242		(177,949,283,747)	(171,425,603,885)
V Non-current assets in progress	250		112,955,947,853	98,459,272,584
1. Construction-in-progress	252	V.12	112,955,947,853	98,459,272,584
VI Non-current investments	260	V.2c	32,450,000,000	32,450,000,000
1. Investments in jointly controlled entities and associates	262		30,000,000,000	30,000,000,000
2. Investment in other entities	263		2,450,000,000	2,450,000,000
VII Other non-current assets	270		5,041,438,068	5,863,817,644
1. Long-term deferred expenses	271	V.8	4,940,807,584	5,354,767,174
2. Deferred tax assets	272	V.13	100,630,484	509,050,470
TOTAL ASSETS	280		1,145,751,124,086	1,093,993,676,083

RESOURCES	Code	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
C- LIABILITIES	300		798,187,666,196	803,902,451,096
I. Current liabilities	310		47,100,494,898	44,014,356,298
1. Short-term trade payables	311	V.14	456,896,594	793,630,257
2. Short-term advance payments from customers	312	V.15	41,512,053	14,658,083
3. Dividends and profits payables	313	V.16	1,842,274,172	1,835,039,784
4. Short-term statutory obligations	314	V.17	4,225,515,810	1,194,319,017
5. Payables to employees	315		-	5,265,412,506
6. Short-term accrued expenses	316		-	314,573,686
7. Bonus and welfare fund	319	V.18a	27,474,406,255	26,717,736,066
8. Other short-term payables	320	V.19a	3,627,411,401	3,621,816,031
9. Short-term provisions	322	V.20	409,341,360	409,291,120
10. Bonus and welfare funds	323	V.21	9,023,137,253	3,847,879,748
II. Non-current liabilities	330		751,087,171,298	759,888,094,798
1. Long-term deferred revenues	337	V.18b	749,717,659,312	758,360,272,312
2. Other long-term liabilities	338	V.19b	1,369,511,986	1,527,822,486
D- OWNERS' EQUITY	400	V.22	347,563,457,890	290,091,224,987
1. Owner's contributed capital	411		235,909,000,000	177,438,650,000
- Ordinary shares with voting rights	411a		235,909,000,000	177,438,650,000
2. Share premium	412		42,085,569,100	42,348,674,000
3. Treasury shares (*)	415		(4,118,929,325)	(4,118,929,325)
4. Development and investment funds	418		24,071,844,229	24,071,844,229
5. Undistributed earnings after tax	420		49,615,973,886	50,350,986,083
- Accumulated undistributed earnings after tax to the end of previous year	420a		5,090,684,578	-
- Accumulated undistributed earnings after tax in current year	420b		44,525,289,308	50,350,986,083
TOTAL LIABILITIES AND OWNERS' EQUITY	440		1,145,751,124,086	1,093,993,676,083

Approve, 20th October 2026.

Prepared by
(Sign, full name)

NGUYEN THUY TRA MY

Chief Accountant
(Sign, full name)

LIEU MINH HIEN

Legal representative
(Sign, full name, seal)



DOAN MINH DUY

2. Income Statement

CuChi Commercial and Industrial Developing Investment JSC

Address: Bau Tre 2 hamlet, Tan An Hoi commune, Ho Chi Minh city.

Form B 02 - DN

(Attached to Circular No.99/2025/TT-BTC date 27 October 2025 issued by the Minister of Finance)

INCOME STATEMENT*For the third quarter of 2026 from July 1 to September 30, 2026*

Currency: VND

ITEMS	Code	Notes	The third quarter of 2026	The third quarter of 2025
1	2	3	4	5
1. Revenues from sale of goods and rendering of services	1	VI.1	114,222,771,583	94,550,876,391
2. Revenue deductions	2		-	-
3. Net revenues from sale of goods and rendering of services	10		114,222,771,583	94,550,876,391
4. Cost of goods sold and services rendered	11	VI.2	101,217,629,845	81,410,784,491
5. Gross profit from sale of goods and rendering of services	20		13,005,141,738	13,140,091,900
6. Gains/(losses) from the sale and disposal of investment properties	21			
7. Finance income	22	VI.3	13,674,976,083	10,372,142,413
8. Finance expenses	23	VI.4	7,577,156	2,329,680
- In which: Interest expenses	24		-	-
9. Selling expenses	25	VI.5	2,290,347,140	6,209,607,275
10. General & administration expenses	26	VI.6	3,319,856,700	3,270,233,773
11. Operating profit/(loss)	30		21,062,336,825	14,030,063,585
12. Other income	31		1,458	17,594
13. Other expenses	32		34,463,842	-
14. Other profit/(loss)	40		(34,462,384)	17,594
15. Accounting profit/(loss) before tax	50		21,027,874,441	14,030,081,179
16. Current Corporate income tax expenses	51	VI.7	4,137,815,687	3,409,478,497
17. Deferred Corporate Income tax expense	52	VI.8	150,000,000	134,711,572
18. Net profit/(loss) after corporate income tax	60		16,740,058,754	10,485,891,110
19. Basic earnings/(loss) per share (*)	70	VI.9a	600	500
20. Diluted earnings/(loss) per share (*)	71	VI.9b	600	500

Approve, 20th October 2026.

Prepared by
(Sign, full name)


NGUYEN THUY TRA MY

Chief Accountant
(Sign, full name)


LIEU MINH HIEN

Legal representative
(Sign, full name, seal)

DOAN MINH DUY

CASH FLOW STATEMENT

As per Direct Method

Accounting period from January 1 to September 30, 2026

Currency: VND

Items	Code	Notes	Current period	Prior period
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Revenues from sale of goods, rendering of services and others	01		330,335,487,518	587,815,891,668
2. Payments for goods/services provider	02		(306,188,221,694)	(244,592,149,526)
3. Payments for employees	03		(11,889,104,607)	(10,170,367,082)
4. Interest paid	04		-	-
5. Corporate income tax paid	05	V.17	(7,735,203,512)	(10,972,164,049)
6. Other cash inflows from operating activities	06		20,686,784,539	61,479,950,525
7. Other cash outflows from operating activities	07		(35,423,040,122)	(70,261,593,512)
Net cash inflows/(outflows) from operating activities	20		(10,213,297,878)	313,299,568,024
II. CASH FLOWS FROM INVESTMENT ACTIVITIES				
1. Payments for acquisition and construction of fixed assets and other long-term assets	21		(11,243,238,074)	(984,800,210)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(456,270,350,000)	(672,750,000,000)
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		449,400,000,000	387,230,000,000
5. Payments for investments in other entities	25		-	-
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		21,192,588,434	12,012,478,678
Net cash inflows/(outflows) from investing activities	30		3,079,000,360	(274,492,321,532)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Capital contribution	31	V.22	58,470,350,000	-
2. Payments for repurchases of shares and capital returns to owners	32		-	-
3. Long-and short-term borrowings	33		-	-
4. Loan repayment	34		-	-
5. Financial lease principal paid	35		-	-
6. Dividend paid	36		(37,413,789,612)	(27,538,622,310)
Net cash inflows/(outflows) from financing activities	40		21,056,560,388	(27,538,622,310)
Net cash inflows/(outflows) (50=20+30+40)	50		13,922,262,870	11,268,624,182
Cash and cash equivalents at the beginning of the year	60		61,060,453,499	26,342,650,459
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the year (70=50+60+61)	70	V.1	74,982,716,369	37,611,274,641

Prepared by
(Sign, full name)

NGUYEN THUY TRA MY

Chief Accountant
(Sign, full name)

LIEU MINH HIEN

Approved: 20th October 2026.
Legal representative
(Sign, full name, seal)

DOAN MINH DUY

NOTES TO THE FINANCIAL STATEMENTS

For the third quarter of 2026 from July 1 to September 30, 2026

These notes form an integral part of and should be read in conjunction with the Financial Statements for the third quarter of 2026 from July 1 to September 30, 2026 of CuChi Commercial and Industrial Developing Investment JSC (hereafter, referred to as “the Company”).

I. OPERATION FEATURES

1. Forms of ownership

CuChi Commercial and Industrial Developing Investment JSC is a joint stock company.

2. Lines of business

Trade – Service – Construction.

3. Business activities

The Company's business activities are:

- Trading in petroleum, gas, liquefied petroleum gas;
- Investment in construction and business of industrial park infrastructures;
- Construction of factories, warehouses, houses for sale and rent;
- Industrial cleaning services;
- Tree planting and care services;
- Wholesale of alcoholic and non-alcoholic beverages (excluding food and beverage services).

4. Normal business and production cycle

The Company's normal business and production cycle is within 12 months.

For industrial park land leasing activities, the Company receives the advance payment for the land lease for many years.

5. The Company's operations in period affect the interim financial statements

In the third quarter of 2026, revenue from sales of goods and rendering of services reached VND 114,223 million, an increase of 20.8% compared to the same period in 2025. However, gross profit amounted to VND 13,005 million, a decrease of VND 135 million, or

1.03%. The main reason was that the cost of goods sold increased by VND 19,807 million, or 24.3%, exceeding the revenue growth rate. Specifically, the cost of goods sold as a percentage of revenue increased from 86.1% to 88.6%, resulting in a decline in the gross profit margin from 13.9% to 11.4%.

6. Company structure

The Company has one (01) associate company, Details are as follows:

Name of company	Registered address	Main business activities	Proportion of interest		Proportion of voting rights	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Hoc Mon Foods Processing Corporation	No. 179 Hamlet 50, Ba Diem commune, Ho Chi Minh city.	Processing and preserving meat and meat products ...	20.00%	20.00%	20.00%	20.00%

7. Employees

As at the accounting period ended 30th September 2026, there are 82 employees who are working at the Company (there were 78 employees at the beginning of year).

II. ACCOUNTING PERIOD AND REPORTING CURRENCY

1. Accounting period

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

This financial statements are prepared for the accounting period from July 1 to September 30, 2026.

2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime and standards

The Company has applied the Accounting Law, the Accounting Standards, and the Vietnamese enterprises' accounting regime in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and circulars providing guidance on the implementation of the accounting standards issued by the Ministry of Finance in the preparation and presentation of the Financial Statements.

Accordingly, the accompanying statement of financial position, statement of income, statement of cash flows and selected notes to the financial statements for the accounting period from July 1 to September 30, 2026 are presented, and the use of these financial statements is not intended for subjects who are not provided with information on the procedures, principles and accounting practices in Vietnam, nor are they intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and territories other than Vietnam.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Executive Board of the Company ensures compliance with all the requirements of the accounting standards and the Vietnamese enterprises' accounting regime promulgated in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025, circulars amending and supplementing the aforesaid Circular and circulars providing guidance on the implementation of the accounting standards issued by the Ministry of Finance in the preparation of the Financial Statements.

3. Registered accounting documentation system: General journal recording.

IV. APPLIED ACCOUNTING POLICIES

1. Basis of preparation the financial statements

The financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

These financial statements of CuChi Commercial and Industrial Developing Investment JSC does not include the results of maintenance and repair activities of the Industrial Park. The results of maintenance and repair activities of the Industrial Park are presented in a separate financial statements based on the Decision No. 76/2024/QĐ-UBND dated 16th October 2024 of the People's Committee of Ho Chi Minh City, effective from 31st October 2024, the Regulations promulgated together with this Decision will be applied starting from the fiscal year 2024.

2. Cash amounts and cash equivalents

Cash includes cash on hand, cash in transit and call deposits.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with an original maturity not exceeding 3 months), which are highly liquid and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Financial investments

Held-for-trading securities

Investments are classified as trading securities when they are held for trading purposes in accordance with the provisions of law (including securities with a maturity of more than 12 months which are purchased and sold by the Company for profit-making purposes).

Trading securities are recorded in the accounting books at their historical cost. Trading securities are recognized at the time the Company has the ownership rights, details are as follows:

- For listed securities: is recognized as at the time of order matching (T+0).
- For unlisted securities: is recognized as at the time of formal ownership in accordance with law..

Interest, dividends and profits relating to periods prior to the purchase of trading securities are accounted for as a reduction in the value of the respective trading securities. Interest, dividends and profits relating to periods subsequent to the purchase of trading securities are recognized as financial income. Dividends received in the form of shares are only monitored in terms of the number of additional shares received and are not recognized at the par value of the shares received.

Provision for diminution in value of trading securities is made for each type of securities traded in the market where the fair value is lower than their historical cost, The fair value of trading securities listed on the stock market or traded on UPCOM is the closing price at the end of the accounting period. In case the stock market or UPCOM does not trade on the last day of the accounting period, the fair value of the securities is the closing price of the immediately preceding trading session.

Increase or decrease in the provision for diminution in value of trading securities required to be made at the end of the accounting period is recognized in financial expenses.

Held-to-maturity investments

The investments are classified as held-to-maturity investments if the Company has both the ability and the intention to hold them to maturity. Held-to-maturity investments include term deposits (including treasury bills and promissory notes).

Held-to-maturity investments are initially recognized at historical cost, including the purchase price and expenses directly attributable to the investment transactions, Subsequent to initial recognition, these investments are measured at recoverable amount. Interest income on held-to-maturity investments after the date of acquisition is recognized in the Statement of Income on an accrual basis. Interest earned prior to the date the Company holds the investments is deducted from the historical cost at the date of acquisition.

When there is reliable evidence that part or all of an investment may not be recoverable and the loss can be reliably measured, the loss is recognized in financial expenses for the year and directly deducted from the carrying amount of the investment.

Investments in associates and joint ventures

Associated company is an enterprise in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in associates are initially recorded at their historical cost, including purchase price or capital contributions plus the costs directly related to the investment. In case of investment by non-monetary assets, the cost of investment is recognized at the fair value of the non-monetary assets as at the arising date.

When investments are purchased, their dividends and profits from previous years are accounted for as a reduction in their value. Dividends and profits of following periods are recognized as revenue. Dividends received in the form of shares are only monitored as the number of shares increases and are not recorded as the value of the shares received.

Provision for loss of investments in associates is appropriated when the associates have suffered losses, at the amount of the difference between the actual capital contributions by the parties in the associates and the actual equity multiplied (X) by the percentage of capital contribution of the Company to the total actual capital contributions by the parties in the associates. If the associates are subject to the preparation of consolidated financial statements, the basis for determining the provision for loss is the consolidated financial statements.

Increase/Decrease in the balance of provision for loss of investments in associates required to be made as at the end of the accounting period is recognized in financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments but the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recorded at their historical cost, including purchase price or capital contributions plus the costs directly related to the investment.

When investments are purchased, their dividends and profits from previous years are accounted for as a reduction in their value. Dividends and profits of following years are recognized as revenue. Dividends received in shares are only tracked by the number of additional shares; the value of shares received is not recorded (except for state-owned companies that comply with current legal regulations).

Provision for loss of investments in equity instruments of other entities is appropriated as follows:

- For investments in listed stocks or investments whose fair value can be determined reliably, the provision is based on the market value of the stocks.
- For investments for which fair value cannot be determined as at the reporting date, the provision is based on the loss of the investee, at the amount of the difference between the actual capital contributions by the parties in the other entity and the actual equity multiplied (X) by the percentage of capital contribution of the Company to the total actual capital contributions by the parties in the other entity.

Increase/Decrease in the balance of provision for loss of investments in equity instruments of other entities required to be made as at the end of the accounting period is recognized in financial expenses.

4. Receivables

Receivables are presented at their carrying amount, representing trade receivables and other receivables after deducting provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect commercial receivables arising from sale and purchase transactions between the Company and buyers that are independent entities and are not subsidiaries or dependent units of the Company, including receivables from export sales under entrusted arrangements.
- Other receivables reflect non-commercial receivables that are not related to sale and purchase transactions.

Provisions for doubtful receivables are made for each doubtful receivable based on the overdue period of the receivables or the estimated amount of potential loss, specifically as follows:

- For overdue receivables, the provision is made at the following rates:
 - + 30% of the value for receivables overdue for more than 6 months but less than 1 year.
 - + 50% of the value for receivables overdue from 1 year to less than 2 years.
 - + 70% of the value for receivables overdue from 2 years to less than 3 years.
 - + 100% of the value for receivables overdue for 3 years or more.
- For receivables that are not yet due but are unlikely to be recovered: based on the estimated amount of loss to make the provision.

Increase or decrease in the balance of provisions is recognized in general and administrative expenses in the interim statement of income. When doubtful receivables are determined to be irrecoverable and are written off by the accountant, the difference arising between the provision for doubtful receivables and the original cost of the receivables is recognized in the interim statement of income.

5. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Goods: including the acquisition cost and other direct related expenses arising to obtain inventories in their current status and location.

Net realizable value is the estimated selling price of inventories in the normal course of business less the estimated costs to complete and the estimated costs necessary to sell them.

The Company determines the quantity and value of inventories on a transaction-by-transaction basis.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. For services provided in progress, the provision for impairment is calculated for

each of service which has a separate price. Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

Provision for diminution in value of inventories

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, deterioration in quality, obsolescence, etc,) below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories.

The Company recognises the inventory provision for each inventory item when its historical cost is higher than its net realisable value.

Increases or decreases to the provision balance are recognised in cost of goods sold in the interim statement of income. When inventories are destroyed due to expiration, deterioration in quality, damage or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the interim statement of income.

6. Deferred expenses

Deferred expenses are amortised over the prepaid period or the period during which the related economic benefits are consumed.

Deferred expenses reflect actual costs incurred (including prepaid expenses and expenses not yet prepaid) that relate to the production and business results of several accounting periods and are allocated to the production and business expenses of subsequent accounting periods, Deferred expenses of the Company include the following:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the period of 03 years,

Repair costs of fixed assets

Repair costs of assets arising once have great value are allocated into expenses in accordance with the straight line method for the period of 03 years.

Environmental Permit Costs

Environmental permit costs are amortised on a straight-line basis over the permit period (from 21 November 2023 to 20 November 2030).

Prepaid land rental

Prepaid land rental represents the land rental paid in advance for the land being used by the Company. Prepaid land rental is allocated to expenses on a straight-line basis over the lease term (from 1 January 2017 to 29 December 2048)

7. Tangible fixed assets

Tangible fixed assets comprise assets having physical substance which are held by the Company for use in production and business activities.

Tangible fixed assets are determined by their historical costs less (-) accumulated depreciation. Historical costs of tangible fixed assets include all the expenses that the Company has to incur to acquire the fixed assets up to the date they are ready to be put into use.

Other expenses incurred subsequent to the initial recognition are included in the historical costs of fixed assets only if they certainly bring more economic benefits in the future from the use of these assets, such as upgrading and renewing tangible fixed assets. Those which do not meet the above conditions are recognized as production and business expenses during the period, such as maintenance and repair expenses.

When tangible fixed assets are disposed of or liquidated, the profit or loss arising from the disposal or liquidation of the assets, being the difference between the net proceeds from the disposal and the carrying amount of the assets, is recognized in the statement of income during the year.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives.

The estimated useful lives of tangible fixed assets is as follows:

Buildings and structures	05 – 41 years
Machineries and equipments	07 – 08 years
Vehicles	08 – 10 years
Management equipments and tools	03 – 08 years
Other assets	05 – 10 years

8. Intangible fixed assets

Intangible fixed assets are determined by their historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses that the Company has to incur to acquire these fixed assets up to the date they are ready to be put into use and are capable of operating in the manner intended by the Company.

Costs related to intangible fixed assets incurred subsequent to initial recognition are recognized as expenses during the period, unless such costs are associated with a specific intangible fixed asset and increase the economic benefits derived from the use of these assets.

When intangible fixed assets are disposed of or liquidated, the profit or loss arising from the disposal or liquidation of the assets, being the difference between the net proceeds from the disposal and the carrying amount of the assets, is recognized in the statement of income during the year.

Intangible fixed assets of the Company:

Land-use right

The State allocates land-use right with land use fees collected: is amortized in line with straight-line method based on the land allocation period (20-50 years), land-use right with indefinite term is not amortized.

Software programs

Costs related to computer software programs that are not an integral part of the related hardware are capitalized. Historical costs of computer software include all the expenses incurred by the Company up to the date the software is put into use. Computer software is amortized using the straight-line method over 03 years.

9. Investment properties

Investment properties are property comprising land use rights, a building or a part of a building, or infrastructure held by the Company under a financial lease or owned by the Company for the purpose of earning rental income. Investment properties held for rental are determined by the historical costs less (-) accumulated depreciation. Historical costs of investment properties include all the expenses paid by the Company or the fair value of other consideration given to acquire the investment properties at the time of their acquisition or completion of construction.

Subsequent expenses relating to investment properties that have already been recognized are recognized as expenses, unless such expenses are probable to result in future economic benefits flowing to the Company in excess of the originally assessed standard of performance of the existing investment properties, in which case they are added to the historical cost of the investment properties.

Investment properties are no longer presented in the statement of financial position after they are disposed of or when the investment properties are no longer used and no future economic benefits are expected from their disposal. The difference between the net proceeds from the disposal of the assets and the carrying amount of the investment properties is recognized in the statement of income in the year of disposal.

A transfer from owner-occupied property or inventories to investment property only occurs when the owner ends the use of the property and commences an operating lease to another party or upon completion of construction. A transfer from investment property to owner-occupied property or inventories only occurs when the owner commences using the property or commences development with a view to sale. A transfer from investment property to owner-occupied property or inventories does not change the historical cost or the carrying amount of the property as at the date of transfer.

Leasehold investment properties which are land-use rights with indefinite term are not amortized. The depreciation years of investment properties are as follows:

- | | |
|----------------------------|---------------|
| - Land-use right | 40 – 45 years |
| - Buildings and structures | 05 – 25 years |

10. Construction-in-progress

Construction-in-progress reflects the costs of newly acquired assets that have not yet been fully installed or costs of construction-in-progress that have not yet been completed. Construction-in-progress is recognized at historical cost, including all necessary costs for the construction, repair, renovation, expansion or technical re-equipment of the projects, such as construction costs, equipment costs, project management costs, construction investment consultancy costs and eligible borrowing costs capitalized. These assets are recorded at their historical cost and are not depreciated.

Construction-in-progress is transferred to the appropriate fixed asset accounts when the assets have been fully installed or the construction projects have been completed, and depreciation of these assets commences when the assets are ready for their intended use.

Construction-in-progress is recognized as an expense during the period when the construction-in-progress costs do not qualify for recognition as fixed assets.

11. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to goods and services received. Accruals are recognized based on reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals, internal payables and other payables in accordance with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services and assets where the sellers are independent entities from the Company, including payables arising from imports through entrusted import arrangements.
- Accruals reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to the absence of invoices or insufficient accounting records and supporting documents, as well as payables to employees for annual leave salaries and production and business expenses required to be accrued.
- Loans and finance lease liabilities reflect loans, finance lease liabilities and the payment status of loans and finance lease liabilities.
- Other payables reflect non-commercial payables unrelated to transactions involving the purchase, sale or provision of goods and services.

12. Dividends and profits payables

The Company recognizes dividends payable (in cash or non-monetary assets) and the payment status of cash dividends payable to the Company's shareholders.

The Company recognizes dividends payable when the Company has no right to refuse the obligation to pay dividends to its shareholders. Specifically:

- It is the time when the investee has no right to refuse the payment of dividends in accordance with the provisions of securities laws.

13. Unearned revenue

Unearned revenue reflects amounts paid in advance by customers for one or numerous accounting periods for leasing industrial park land.

Short-term unearned revenue is unearned revenue corresponding to the obligation that the enterprise will have to perform within the next 12 months or a normal production and business cycle at the time of reporting.

Long-term unearned revenue is unearned revenue corresponding to the obligation that the enterprise will have to perform after 12 months or the next normal production and business cycle at the time of reporting.

14. Provision for severance allowance

Pursuant to the Vietnam Labor Code and relevant guiding documents, the Company's employees are entitled to receive severance allowance when they have worked on a regular basis for a period of at least 12 months. The provision is accrued at the end of each reporting period for employees who have worked on a regular basis for at least 12 months. The amount accrued is equal to one-half of the average monthly salary for each qualifying year of service in accordance with the Labor Code and relevant guiding documents.

The average monthly salary used to calculate the severance allowance is adjusted at the end of each reporting period based on the average salary of the six months immediately preceding the date of preparation of the interim financial statements. Increases or decreases in this accrual, except for actual payments to employees, are recognized in the interim statement of income.

This provision for severance allowance is used to pay severance allowance to employees upon termination of their employment contracts in accordance with Article 46 of the Labor Code.

Increase or decrease in the balance of the provision for severance allowance required to be made as at the end of the financial year is recognized in general and administrative expenses.

15. Owners' equity

Owners' invested equity

Owners' invested equity is recognized based on the actual capital contributed by the shareholders as at the end of the accounting period.

Surplus of share capital

Surplus of share capital is recognized as the difference between the issued price and the nominal value of shares upon initial issuance and additional issuance, the difference between the re-issued price and the book value of treasury shares, and the equity component of convertible bonds at maturity.

Share issuance costs (including direct costs of issuing shares and other costs related to the issuance of shares) are accounted for as follows:

- Share issuance costs corresponding to the number of shares not successfully issued are recognized as financial expenses;
- Share issuance costs corresponding to the number of successfully issued shares are recognized in surplus of share capital.

Treasury stock

Treasury stock represents shares that have been issued by the joint stock company and subsequently repurchased by the Company itself and are presented as a deduction from owners' equity.

The value of treasury stock is recorded in this account at the actual repurchase price, including the repurchase price and costs directly related to the repurchase of shares, such as transaction and information costs.

The Company may use treasury stock for immediate sale after repurchase, re-issuance or issuance as bonus shares. The cost of shares sold is determined using the weighted average method.

Upon re-issuance, the difference between the re-issued price and the book value of treasury stock is recognized in "Surplus of share capital".

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by the General Meeting of Shareholders.

Distribution of profits to shareholders is considered in respect of non-monetary items included in undistributed post-tax profits which may affect cash flows and the ability to pay dividends, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and the Company has no right to refuse the obligation to pay dividends and profits.

In case the joint stock company uses undistributed post-tax profits to pay dividends in the form of shares, at the time the Company issues shares to pay dividends, such amount is recognized as other

capital. When the Company is granted the Enterprise Registration Certificate, such amount is recognized as owners' invested equity.

16. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of merchandises is mainly gasoline, oil, and lubricants of all kinds

Revenues from sale of merchandises and finished goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenues from rendering of wastewater treatment services

Revenue from rendering of services is recognized only when all of the following conditions are satisfied:

- Revenue can be determined relatively reliably, Where a contract provides that the buyer has the right to return the services purchased under specific conditions, the Company only recognizes revenue when such specific conditions no longer exist and the buyer no longer has the right to return the services provided;
- The Company has or will obtain economic benefits from the service transaction;
- The stage of completion of the work at the reporting date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Revenue from leasing industrial park land

Revenue from leasing land with developed infrastructure is recognized when the land has been handed over to the lessee and payment is made according to the progress of the Contract. At the same time, revenue is allocated according to the corresponding lease term.

Interest income from bank deposits

Interest income is recognized on an accrual basis, determined based on the balances of bank deposit accounts and the actual interest rates applicable for each period.

Interest on bank deposits

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

Dividends and divided profits

Dividends and divided profits are recognized when the Company has the right to receive dividends or profits from its capital contribution and the payer has no right to refuse the obligation to pay dividends or profits. Dividends received in the form of shares are only monitored as the number of additional shares and are not recognized at the value of the shares received.

17. Cost of goods sold

Cost of goods sold is recognized in accordance with the corresponding revenue based on the matching principle between revenue and expenses.

Cost of goods sold comprises the total cost of goods, direct costs of the volume of services provided, and other costs included in or deducted from cost of goods sold.

The cost of industrial park land lease activities is the depreciation cost of land use rights, infrastructure and other related costs.

Provision for diminution in value of inventories, inventory shortages and losses, and abnormal costs are recognized in cost of goods sold based on the prudence principle, Reversals of provisions and reductions in related costs are deducted from cost of goods sold.

18. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of sales of products, merchandises, rendering of services and general administration expenses of the Company.

19. Taxes and Statutory obligations

Value Added Tax (VAT): in accordance with deduction method.

The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to prevailing regulations.

20. Earnings per share

Basic earnings per share are calculated by dividing profit or loss after tax attributable to ordinary shareholders of the Company (after adjustment for the appropriation of the bonus and welfare funds) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share are calculated by dividing profit or loss after tax attributable to ordinary shareholders of the Company (after adjustment for dividends on convertible preference shares) by the weighted average number of ordinary shares outstanding during the period and the weighted average number of ordinary shares that would be issued upon the conversion of all potentially dilutive ordinary shares into ordinary shares.

21. Corporate income tax (CIT)

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

Current Corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting figures, non-deductible expenses, non-taxable income and tax losses carried forward.

Current corporate income tax expense is recognized in the interim statement of income, except when the income tax arises from an item recognized directly in equity, in which case the current corporate income tax is also recognized directly in equity,

Deferred Corporate income tax

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

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

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

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
 - For the same taxable entity; or
 - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

22. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

23. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the financial statements of the Company.

24. Comparative figures

Basic earnings per share and diluted earnings per share for the third quarter of 2025 are restated to comply with the appropriation rates for funds in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No, 05/NQ-HĐCĐ dated 26 June 2026, details of which are as follows:

Code	Items	Before adjustments	After adjustments	Differences
1	2	3	4	5=4-3
Income statement				
70	Basic earnings per share	510	500	(10)
71	Diluted earnings per share	510	500	(10)

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

No.	Cash and cash equivalents held by the Company that are not restricted as to use	Ending balance of period	Beginning balance
1.1	Cash on hand	577,245,000	526,436,000
1.2	Cash in banks	45,321,641,476	42,451,877,106
	<i>Nam A Commercial Joint Stock Bank – Cong Hoa Transaction Office</i>	<i>15,401,168,146</i>	<i>5,000,479</i>
	<i>Other banks</i>	<i>29,920,473,330</i>	<i>42,446,876,627</i>
1.3	Cash equivalents	29,083,829,893	18,082,140,393
	<i>- Term deposits with a maturity of 3 months or less</i>	<i>29,083,829,893</i>	<i>18,082,140,393</i>
	Viet Capital Commercial Joint Stock Bank – Head Office	20,000,000,000	-
	Nam A Commercial Joint Stock Bank – Cong Hoa Transaction Office	8,000,000,000	-
	Other banks	1,083,829,893	18,082,140,393
	Total	74,982,716,369	61,060,453,499

As at the accounting period ended 30th September 2026, the Company has no blocked cash in banks which are used as collateral for loans.

2. Financial investments

The Company's financial investments include held-to-maturity investments, investments in associates and joint ventures and investment in other entities, Information on the Company's financial investments is as follows:

2a. Held-for-trading securities

<i>Details</i>	Ending balance of period			Beginning balance		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
<i>Stock</i>	<i>59,059,189,319</i>	<i>76,203,243,000</i>	-	<i>62,895,548,185</i>	<i>84,866,142,400</i>	-
VAB stock	59,059,189,319	76,203,243,000	-	62,895,548,185	84,866,142,400	-
Total	59,059,189,319	76,203,243,000	-	62,895,548,185	84,866,142,400	-

Reasons for changes in the quantity and value of each investment and each type of share

During the period, the Company received stock dividends of 856,821 shares and sold 550,000 shares, resulting in changes in the number and value of its shareholdings.

Basis for determining the fair value of trading securities

For shares of listed companies, the fair value of the shares is the closing price quoted on the stock market as at 30 September 2026.

The closing price of shares listed on the Ho Chi Minh City Stock Exchange as at 30 September 2026 is VND 9,000 per share,

The number of shares listed on the Ho Chi Minh City Stock Exchange as at 30 September 2026 is 8,467,027 shares.

Information on trading securities used as collateral, pledged, mortgaged or guaranteed and other matters requiring special attention (if any)

The Company has no trading securities used as collateral, pledged, mortgaged or guaranteed.

2b. Held-to-maturity investments

They are term deposits with a remaining maturity of less than 12 months at commercial banks.

Details	Ending balance of period			Beginning balance		
	Historical cost	Book value	Provision	Historical cost	Book value	Provision
Short-term	707,295,626,691	707,295,626,691	-	684,332,977,796	684,332,977,796	-
Term deposits	707,295,626,691	707,295,626,691	-	684,332,977,796	684,332,977,796	-
<i>Viet Capital Commercial Joint Stock Bank – Head Office</i>	453,785,009,302	453,785,009,302	-	395,437,715,060	395,437,715,060	-
Principal	433,270,350,000	433,270,350,000	-	380,200,000,000	380,200,000,000	-
Interest	20,514,659,302	20,514,659,302	-	15,237,715,060	15,237,715,060	-
<i>Nam A Commercial Joint Stock Bank – Binh Tay Transaction Office</i>	246,309,312,594	246,309,312,594	-	282,030,624,380	282,030,624,380	-
Principal	234,280,000,000	234,280,000,000	-	280,480,000,000	280,480,000,000	-
Interest	12,029,312,594	12,029,312,594	-	1,550,624,380	1,550,624,380	-
<i>Nam A Commercial Joint Stock Bank – Cong Hoa Transaction Office</i>	7,201,304,795	7,201,304,795	-	6,864,638,356	6,864,638,356	-
Principal	6,850,000,000	6,850,000,000	-	6,850,000,000	6,850,000,000	-
Interest	351,304,795	351,304,795	-	14,638,356	14,638,356	-
Total	707,295,626,691	707,295,626,691	-	684,332,977,796	684,332,977,796	-

Interest on held-to-maturity investments that is not recoverable and therefore cannot be recognized as revenue

During the period, the Company had no such transactions.

Reasons for additional provision or reversal of provision for loss of held-to-maturity investments

During the period, the Company had no such transactions.

Held-to-maturity investments for which there is evidence that part or all of the investment may not be recoverable, but the amount of loss cannot be reliably determined and therefore no provision for loss is made

During the period, the Company had no such transactions.

Information on held-to-maturity investments used as collateral, pledged, mortgaged or guaranteed and other matters requiring special attention (if any)

As at 30th September 2026, the Company has no held-to-maturity investments which are used to pledge, mortgage, guaranteed.

2c. Investment in other entities

Details	Ending balance of period			Beginning balance		
	Historical cost	Fair value (*)	Provision	Historical cost	Fair value (*)	Provision
Investments in associates and joint ventures	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-
Hoc Mon Foods Processing Corporation ⁽¹⁾	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-
Investment in other entities	2,450,000,000	2,450,000,000	-	2,450,000,000	2,450,000,000	-
Tay Bac Development Construction JSC ⁽²⁾	2,450,000,000	2,450,000,000	-	2,450,000,000	2,450,000,000	-
Total	32,450,000,000	32,450,000,000	-	32,450,000,000	32,450,000,000	-

⁽¹⁾ This is the capital contribution to establish Hoc Mon Foods Processing Corporation under the initial Business Registration Certificate No. 0312789319 dated 21st May 2014 granted by the Department of Planning and Investment of Ho Chi Minh city, the 5th amendment registration dated 26th December 2024 at a rate of 20.00%, Hoc Mon Foods Processing Corporation operates in the field of pig slaughter.

⁽²⁾ This is the capital contribution to Tay Bac Development Construction JSC under the initial Business Registration Certificate No. 0310532364 dated 21st October 2010 granted by the Department of Planning and Investment of Ho Chi Minh city, the 7th amendment registration dated 07th February 2025 with a capital contribution ratio of 14.58%, Tay Bac Development Construction JSC operates in the field of construction and services.

Determination of the fair value or recoverable amount of the investments

The fair value of these two investments has not been determined due to the absence of transaction prices and the lack of guidance on determining fair value under Vietnamese Accounting Standards. Therefore, the Company determines the fair value as the historical cost of the investments less provisions.

The fair value of these investments will be adjusted when the fair value can be determined in accordance with regulations.

- *Operational situation of associates and investment in other entities*
- *As at 30th September 2026, Hoc Mon Foods Processing Corporation operates profitably.*
- *As at 30th September 2026, Tay Bac Development Construction JSC operates profitably.*

Provision for investments in equity instruments of other entities

Movements in provision for investments in equity instruments of other entities are as follows:

<i>Details</i>	<i>Quarter III/2026</i>	<i>Quarter III/2025</i>
Beginning balance	-	(173,378,436)
Make provision	-	-
Ending balance	-	(173,378,436)

Information on long-term financial investments used as collateral, pledged, mortgaged or guaranteed and other matters requiring special attention (if any)

As at 30th September 2026, the Company has no investment in other entities which are used to pledge, mortgage, guarantee.

Capital contribution commitment

The company has no commitment to contribute capital in the future.

3. Short-term trade receivables

<i>Details</i>	Ending balance of period		Beginning balance	
	Book value	Provision	Book value	Provision
<i>Receivables from related parties</i>	18,666,710	-	-	-
Tay Bac Development Construction JSC	18,666,710	-	-	-
<i>Receivables from other customers</i>	6,819,049,021	2,024,352,380	7,853,993,231	4,578,504,580
Tin Thanh Group Joint Stock Company	1,403,288,274	1,403,288,274	4,153,288,274	4,153,288,274
Others	5,415,760,747	621,064,106	3,700,704,957	425,216,306
Total	6,837,715,731	2,024,352,380	7,853,993,231	4,578,504,580

Reasons for additional provision or reversal of provision for doubtful receivables

During the period, the Company reversed the provision for doubtful receivables, mainly relating to Tin Thanh Group Joint Stock Company, amounting to VND 750,000,000 (see Note V.6).

Information on short-term trade receivables used as collateral, pledged, mortgaged or guaranteed and other matters requiring special attention (if any)

As at 30th September 2026, the Company has no short-term trade receivables which are used to pledge, mortgage, guarantee.

4. Short-term advance payments to suppliers

<i>Details</i>	Ending balance of period		Beginning balance	
	Book value	Provision	Book value	Provision
<i>Advance payments to related parties</i>	-	-	24,288,820	-
Petrolimex Saigon One Member Company Limited	-	-	24,288,820	-
<i>Advance payments to other customers</i>	2,781,019,445	-	5,788,481,063	-
Van Lang Industrial Waste Treatment and Environmental Consulting Company Limited ^(*)	2,450,974,305	-	5,183,075,923	-
City Institute of Construction Planning ^(*)	-	-	253,000,000	-
Other	330,045,140	-	352,405,140	-
Total	2,781,019,445	-	5,812,769,883	-

Reasons for additional provision or reversal of provision for doubtful receivables

During the period, the Company did not make any provision for doubtful receivables (see Note V.6).

() Advance payment of 20% according to the Contract No, 01/2024/HĐTT-CTY dated 19th March 2024 on the implementation of the package " Developing detailed planning for the wastewater treatment station of Cu Chi Northwest Industrial Park, project appraisal, applying for construction permits and related licenses, design drawings in construction, purchasing materials and equipments and construction of project " of the project "Renovation and upgrading of the centralized wastewater treatment station of Cu Chi Northwest Industrial Park – Increasing capacity from 3000m3/day-night to 5000m3/day-night ".*

5. Other receivables

5a. Other short-term receivables

Details	Ending balance of period		Beginning balance	
	Book value	Provision	Book value	Provision
Receivables from other organizations and individuals	14,196,136,075	(169,905,955)	1,476,500,507	(169,905,955)
Advances	13,520,149,399	-	950,000,000	-
Le Van Tu (*)	4,057,796,690	-	-	-
Nguyen Minh Vuong (*)	8,938,497,420	-	865,000,000	-
Other employees	523,855,289	-	85,000,000	-
Mortgages, deposits	425,900,000	-	313,200,000	-
Saigon Petrolimex Gas Co., Ltd,	293,200,000	-	293,200,000	-
Saigon Beer - Alcohol - Beverage Corporation - Saigon Cu Chi Brewery Branch	112,700,000	-	-	-
Other customers	20,000,000	-	20,000,000	-
Other receivables	250,086,676	(169,905,955)	213,300,507	(169,905,955)
Nguyen Dien Phong	152,345,955	(152,345,955)	152,345,955	(152,345,955)
Other receivables from other customers	97,740,721	(17,560,000)	60,954,552	(17,560,000)
Total	14,196,136,075	(169,905,955)	1,476,500,507	(169,905,955)

Reasons for additional provision or reversal of provision for doubtful receivables

During the period, the Company did not make any provision for doubtful receivables (see Note V.6).

Information on other short-term receivables used as collateral, pledged, mortgaged or guaranteed and other matters requiring special attention (if any)

As at 30th September 2026, the Company has no other short-term receivables which are used to pledge, mortgage, guarantee.

(*) Advances to Mr. Le Van Tu and Mr. Nguyen Minh Vuong pursuant to Resolution No. 29/NQ-HĐQT dated 20 January 2022, Resolution No. 31/NQ-HĐQT dated 8 August 2022 and Resolution No. 32/NQ-HĐQT dated 28 October 2022 regarding the authorization for Mr. Le Van Tu and Mr.

Nguyen Minh Vuong to receive the transfer of and register the land use rights under their names for the implementation of the project. The expected recovery period is until the completion of the procedures for transferring the land use rights.

5b. Other long-term receivables

This is long-term mortgages and deposits

<i>Details</i>	Ending balance of period		Beginning balance	
	Book value	Provision	Book value	Provision
<i>Receivables from other organizations and individuals</i>	187,000,000	-	299,700,000	-
Branch of Saigon Beer - Alcohol - Beverage Corporation - Saigon - Cu Chi Brewery	-	-	112,700,000	-
Doan Thi Ut	100,000,000	-	100,000,000	-
Lieu Thanh Trung	45,000,000		45,000,000	
Van Thi Xe	42,000,000		42,000,000	
Total	187,000,000	-	299,700,000	-

Reasons for additional provision or reversal of provision for doubtful receivables

During the period, the Company did not make any provision for doubtful receivables (see Note V.6).

Information on other long-term receivables used as collateral, pledged, mortgaged or guaranteed and other matters requiring special attention (if any)

As at 30th September 2026, the Company has no other long-term receivables which are used to pledge, mortgage, guarantee.

6. Bad debts

Details	Ending balance of period		Beginning balance	
	Historical cost	Recoverable amount ^(*)	Historical cost	Recoverable amount ^(*)
Overdue from 03 years or more	2,194,258,335	-	4,748,410,535	-
- Tin Thanh Group JSC	1,403,288,274	-	4,153,288,274	-
- Duc Toan Private Enterprise	225,443,600	-	240,443,600	-
Hoang Gia Food Processing and Trading Company Limited	210,847,800	-	-	-
- Nguyen Dien Phong	171,461,955	-	171,461,955	-
- Phuc Thinh Construction Private Enterprise	95,436,351	-	95,436,351	-
- Phan Minh Tan	48,560,605	-	48,560,605	-
- Khanh Tran Private Enterprise	27,438,900	-	27,438,900	-
- Ngoc Tai Trading Co., Ltd,	11,780,850	-	11,780,850	-
Total	2,194,258,335	-	4,748,410,535	-

(*) Recoverable amount are determined by the historical cost less the receivable debts which are made provision already.

Penalties and receivables for late payment interest arising from receivables but not recoverable, and therefore not recognized as revenue

The Company had no such transactions during the period.

The movement on provision for doubtful debts is as follows:

Details	Quarter III/2026	Quarter III/2025
Beginning balance	(2,947,258,335)	(5,668,667,595)
Make provision	-	-
Reversal of provision	753,000,000	666,257,060
Ending balance of period	(2,194,258,335)	(5,002,410,535)

7. Inventories

Details	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
Goods in transits	2,526,920,000	-	2,877,699,074	-
Merchandises	3,578,284,384	-	2,066,304,596	-
Total	6,105,204,384	-	4,944,003,670	-

In which:

- The Company has no inventory which are used as collateral for loans.
- The Company has no value of stagnant inventory, inferior or poor quality which can not afford to consume.

8. Long-term deferred expenses

Details	Ending balance of period	Beginning balance
Land rent in one payment ⁽¹⁾	4,221,687,830	4,363,991,906
Costs for granting environmental permit in Tay Bac Cu Chi Industrial Park ⁽²⁾	640,586,428	758,245,156
Others	78,533,326	232,530,112
Total	4,940,807,584	5,354,767,174

⁽¹⁾ According to the Land Lease Agreement No. 4598/HĐ-GTĐ dated 06th April 1999 signed by the Land Administration – Housing Department of Ho Chi Minh city regarding land lease in Tan An Hoi commune, Trung Lap Ha commune and Cu Chi town. Cu Chi district with area of 2,206,433 m², lease period of 50 years from 30th December 1998, payment method: land lease payment periodically every year. In which:

- The area of 81,971.5 m² has paid land rent from 01st January 2016 to 30th December 2048 with amount of VND 1,352,529,750 according to the Land rent payment notice No. 18887/TB-CT dated 28th December 2017.
- The area of 919,095.59 m² has paid land rent from 01st January 2017 to 29th December 2048 with amount of VND 4,760,096,823 according to the Land rent payment notice No. 8214/TB-CT dated 14th July 2017.

⁽²⁾ Costs for granting environmental permit in Tay Bac Cu Chi Industrial Park, Cu Chi district, Ho Chi Minh city from 21st November 2023 to 20th November 2030.

The movement on long-term prepaid expenses is as follows:

<i>Details</i>	<i>Quarter III/2026</i>	<i>Quarter III/2025</i>
Beginning balance	5,053,861,030	9,168,437,832
Increase during period	-	-
Allocation during period	(113,053,446)	(3,619,089,108)
Ending balance of period	4,940,807,584	5,549,348,724

9. Tangible fixed assets

Items	Buildings, structures	Machineries, equipments	Vehicles, transmissions	Management equipments and tools	Other tangible fixed assets	Total
I. Historical cost						
1. Beginning balance	35,011,136,179	9,568,489,030	9,975,707,314	4,166,714,912	1,052,769,922	59,774,817,357
2. Increase in period	-	-	-	33,750,000	-	-
3. Decrease in year	-	-	-	-	-	-
4. Ending balance of period	35,011,136,179	9,568,489,030	9,975,707,314	4,200,464,912	1,052,769,922	59,808,567,357
<i>In which: fully-depreciated but still in use</i>	8,953,227,103	5,732,757,124	7,643,718,950	3,975,560,506	874,917,293	27,180,180,976
II. Depreciation						
1. Beginning balance	24,628,541,486	7,777,581,266	8,557,707,921	4,078,614,318	958,345,495	46,000,790,486
2. Increase in period	860,231,486	332,425,218	174,899,124	18,051,978	16,673,688	1,402,281,494
<i>Depreciation during period</i>	860,231,486	332,425,218	174,899,124	18,051,978	16,673,688	1,402,281,494
3. Decrease in year	-	-	-	-	-	-
4. Ending balance of period	25,488,772,972	8,110,006,484	8,732,607,045	4,096,666,296	975,019,183	47,403,071,980
III. Net book value						
1. Beginning balance	10,382,594,693	1,790,907,764	1,417,999,393	88,100,594	94,424,427	13,774,026,871
2. Ending balance of period	9,522,363,207	1,458,482,546	1,243,100,269	103,798,616	77,750,739	12,405,495,377
<i>In which:</i>						
Temporarily unused						
Waiting for liquidation	-	1,251,899,000	-	-	-	1,251,899,000
Collateral, pledge, mortgage and guarantee	-	-	-	-	-	-

In which: As at 30th September 2026,

- According to the minutes on the handling of tools and assets after the inventory count, the Company identified that certain assets at the wastewater treatment plant were damaged and prepared minutes proposing the disposal of these assets. Details are as follows: the air blower with a capacity of 18/2 m³/minute, with a historical cost of VND 672,000,000 and a carrying amount of VND 0; and the automatic water quality monitoring system for pH, DO, COD, TSS and open-channel flow, with a historical cost of VND 579,899,000 and a carrying amount of VND 0.

Details of tangible fixed assets currently in use and disposed of/sold/transferred during the period:

During the period, the Company had no such transactions.

10. Intangible fixed assets

Items	Land-use rights (*)	Accounting software	Total
I. Historical cost			
1. Beginning balance	7,115,446,550	1,071,311,000	8,186,757,550
2. Increase in period	-	-	-
3. Decrease in period	-	-	-
4. Ending balance of period	7,115,446,550	1,071,311,000	8,186,757,550
<i>In which:</i>			
fully-amortized fixed assets but still be used	66,150,000	-	66,150,000
II. Amortization			
1. Beginning balance	2,478,316,853	344,324,194	2,822,641,047
2. Increase in period	170,642,061	100,435,428	271,077,489
<i>Amortization during period</i>	<i>170,642,061</i>	<i>100,435,428</i>	<i>271,077,489</i>
3. Decrease in period	-	-	-
4. Ending balance of period	2,648,958,914	444,759,622	3,093,718,536
III. Net book value			
1. Beginning balance	4,637,129,697	726,986,806	5,364,116,503
2. Ending balance of period	4,466,487,636	626,551,378	5,093,039,014
<i>In which:</i>			
Temporarily unused	-	-	-
Waiting for liquidation	-	-	-
Collateral, pledge, mortgage and guarantee	-	-	-

In which:

- As at 30th September 2026, the Company has no intangible fixed assets which are used to as collateral for loans.
- The Company has no commitments to purchase or sell assets of great value in the future.

(*) Including the following Certificates of land-use rights:

- Land-use right for Gas station No. 6 according to the Certificate of land-use right No. 274582 dated 25th September 2009, lease term of 50 years, area of 418 m², in Tan Thong Hoi commune, Cu Chi district, Ho Chi Minh city.
- Land-use right for Gas station No. 8 according to the Certificate of land-use right No. 22255 dated 10th September 2013, lease term of 50 years, area of 932.3 m², in Phu My Hung commune, Cu Chi district, Ho Chi Minh city.
- Land-use right for Gas station No. 17 at land plot 106, belonging to map sheet No. 46, Pham Van Coi commune, Cu Chi district, Ho Chi Minh city according to the Certificate of land-use right No. CE 103986, number in the certificate issuance book: CT 80752 dated 07th September 2020, area of 1,118.9 m² (including 848.9 m² of perennial crops with a term of use until 14th May 2034 and 270 m² of rural residential land with long-term use). purpose of use: commercial - service land (Gas station No. 17), origin of use: receiving land transfer recognized by the State for land use rights such as land allocation with land use fee collection for 270 m², the State leases with annual land rent collection for 848.9 m².

Details of intangible fixed assets currently in use and disposed of/sold/transferred during the period:

During the period, the Company had no such transactions.

11. Investment properties

<i>Chi tiết</i>	Ending balance of period	Beginning balance
Investment properties held for rental	285,398,142,447	285,398,142,447
Investment properties held for capital appreciation	-	-
Total	285,398,142,447	285,398,142,447

Items	Land-use rights ^(*)	Infrastructure	Total
I. Historical cost			
1. Beginning balance	126,835,096,412	158,563,046,035	285,398,142,447
2. Increase in period	-	-	-
3. Decrease in period	-	-	-
4. Ending balance of period	126,835,096,412	158,563,046,035	285,398,142,447
<i>In which:</i>			
fully-depreciated but still in use	276,669,351	36,480,834,048	36,757,503,399
II. Depreciation			
1. Beginning balance	59,404,628,830	112,020,975,055	171,425,603,885
2. Increase in period	2,246,739,642	4,276,940,220	6,523,679,862
<i>Depreciation during period</i>	<i>2,246,739,642</i>	<i>4,276,940,220</i>	<i>6,523,679,862</i>
3. Decrease in period	-	-	-
4. Ending balance of period	61,651,368,472	116,297,915,275	177,949,283,747
III. Net book value			
1. Beginning balance	67,430,467,582	46,542,070,980	113,972,538,562
2. Ending balance of period	65,183,727,940	42,265,130,760	107,448,858,700
<i>In which:</i>			
Waiting for liquidation	-	-	-
Collateral, pledge, mortgage and guarantee	-	-	-

In which:

- As at 30th September 2026, the Company has no properties which are used to as collateral for loans.
- The Company has no commitments to purchase or sell properties of great value in the future.

^(*) This is the Land-use right of Tay Bac Cu Chi Industrial Park (including compensation and site clearance costs... to form the industrial park),

According to the Vietnam Accounting Standards No. 05 “Investment Property”, the fair value of investment property at the end of fiscal year must be presented, However, the Company has not yet determined the fair value of investment property due to the lack of conditions to do so.

Income and expenses related to leasing investment properties are as follows:

<i>Details</i>	Quarter III/2026	Quarter III/2025
Income from rental	8,637,054,221	8,028,901,450
Direct expenses related to generating income from rental	2,154,258,567	2,233,845,770
Direct expenses not related to generating income from rental	-	-

12. Construction-in-progress

<i>Details</i>	Beginning balance		Beginning balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
<i>Cost of construction-in-progress</i>	112,955,947,853	112,955,947,853	98,459,272,584	98,459,272,584
Construction-in-progress	112,955,947,853	112,955,947,853	98,459,272,584	98,459,272,584
Total	112,955,947,853	112,955,947,853	98,459,272,584	98,459,272,584

Details	Beginning balance	Expenses incurred during period	Decrease during the period	Ending balance of period
Construction	98,459,272,584	14,965,608,369	468,933,100	112,955,947,853
Receiving the transfer of land-use right according to the Resolution of the Board of Management ⁽¹⁾	88,037,013,867	-	-	88,037,013,867
Cost of establishing Tay Bac Cu Chi Industrial Park phase 2	4,817,871,053	-	-	4,817,871,053
Resettlement area in Tay Bac Cu Chi Industrial Park	2,272,717,478	-	-	2,272,717,478
Compensation for clearance of Tay Bac Cu Chi Industrial Park (existing)	1,707,539,350	-	468,933,100	1,238,606,250
Renovating and upgrading the centralized wastewater treatment station of Tay Bac Cu Chi Industrial Park from 3,000 m ³ to 5,000 m ³ /day-night	938,385,669	13,660,508,091	-	14,598,893,760
Others	685,745,167	1,305,100,278	-	1,990,845,445
Total	98,459,272,584	14,965,608,369	468,933,100	112,955,947,853

In which:

- The Company has no construction-in-progress which are used to as collateral for loans.
- The Company has no interest expense which is capitalized into construction-in-progress during period.

(1) These are costs related to investment in Tay Bac Cu Chi Industrial Park phase 2, In which, the cost of transferring land-use right was authorized by the Board of Management for Mr. Le Van Tu and Mr. Nguyen Minh Vuong according to the Resolution No. 29/NQ-HĐQT dated 20th January 2022, the Resolution No. 31/NQ-HĐQT dated 08th August 2022 and the Resolution No. 32/NQ-HĐQT dated 28th October 2022 on receiving the transfer and registering the ownership representative. The land-use rights have been transferred to Mr. Le Van Tu and Mr. Nguyen Minh Vuong as follows:

CuChi Commercial and Industrial Developing Investment JSC
Address: Bau Tre 2 hamlet, Tan An Hoi commune, Ho Chi Minh city.
FINANCIAL STATEMENTS
For the accounting period from July1 to September 30, 2026
Notes to the Financial Statements (cont.)

No.	Name of owner	Book No.	Plot	Map sheet	Address	Area	Purpose of use	Expiry date
1	Le Van Tu	DĐ 864 140	74	22	Tan An Hoi commune, Cu Chi district	2,673.40	Other annual crop land	01 st July 2064
2	Le Van Tu	W169348	127; 128	6	Tan An Hoi commune, Cu Chi district	3,002	Colored rice	2064
3	Le Van Tu	BĐ 555738	74	52	Trung Lap Ha commune	2,475.40	Land for rice cultivation	2025
4	Le Van Tu	BE 055558	110	48	Trung Lap Ha commune	789.7	Land for rice cultivation	2025
5	Le Van Tu	CĐ 304505	582	11	Phuoc Hiep commune, Cu Chi district	907.70	Land specialized in wet rice cultivation	01 st July 2064
6	Nguyen Minh Vuong	BK 905984	246	11	Phuoc Hiep commune, Cu Chi district	3,842.40	Other annual crop land	2032
7	Le Van Tu	AC863105	29	22	Tan An Hoi commune, Cu Chi district	2,923.60	Land for rice cultivation	2025
8	Nguyen Minh Vuong	T 420558	64	6	Tan An Hoi commune, Cu Chi district	2,307.00	Colored rice	2064
9	Le Van Tu	BV339117	141	22	Tan An Hoi commune, Cu Chi district	1,636.70	Land for rice cultivation	2064
10	Le Van Tu	BH600536	25	22	Tan An Hoi commune, Cu Chi district	1,098.70	Land for rice cultivation	2025
11	Nguyen Minh Vuong	CM428913	20	21	Tan An Hoi commune, Cu Chi district	1,630.70	Other annual crop land	20 th November 2064
12	Nguyen Minh Vuong	CN380333	148	22	Tan An Hoi commune, Cu Chi district	1,536.60	Land for perennial crops	2044
13	Nguyen Minh Vuong	CN437065	175	22	Tan An Hoi commune, Cu Chi district	2,330.90	Land for perennial crops	2044

No.	Name of owner	Book No.	Plot	Map sheet	Address	Area	Purpose of use	Expiry date
14	Nguyen Minh Vuong	CP578772	147	22	Tan An Hoi commune, Cu Chi district	1,467.30	Other annual crop land	2064
15	Nguyen Minh Vuong	CT081788	139	22	Tan An Hoi commune, Cu Chi district	1,579.60	Other annual crop land	2064
16	Le Van Tu	DI941005	80	48	Trung Lap Ha commune, Cu Chi district	5,699.90	Land specialized in wet rice cultivation	26 th June 2026
17	Le Van Tu	AD420221	100	48	Trung Lap Ha commune, Cu Chi district	2,510.60	Land for rice cultivation	2026
18	Le Van Tu	DK737645	31	48	Trung Lap Ha commune, Cu Chi district	1,603.60	Land specialized in wet rice cultivation	01 st July 2026
19	Le Van Tu	AC863108	28	22	Tan An Hoi commune, Cu Chi district	2,826.70	Land for rice cultivation	2025
20	Le Van Tu	AE134528	16	22	Tan An Hoi commune, Cu Chi district	5,103.80	Land for rice cultivation	2026
21	Le Van Tu	BN239729	105	48	Trung Lap Ha commune, Cu Chi district	2,053.40	Land for rice cultivation	2027
22	Le Van Tu	BV339118	97	22	Tan An Hoi commune, Cu Chi district	1,474.10	Land for rice cultivation	2064
23	Nguyen Minh Vuong	BA522295	37	48	Trung Lap Ha commune, Cu Chi district	2,763.00	Other annual crop land	2029
24	Le Van Tu	AO469146	119	52	Trung Lap Ha commune, Cu Chi district	3,300.10	Land for rice cultivation	2029

13. Deferred tax assets

<i>Details</i>	Beginning balance	Recorded in business results during perriod	Ending balance of period
<i>Deferred tax assets relating to deductible temporary differences</i>	509,050,470	(408,419,986)	100,630,484
Provision for severance allowance	81,858,224	10,048	81,868,272
Provision for doubtful debts	427,192,246	(408,430,034)	18,762,212
Total	509,050,470	(408,419,986)	100,630,484

The Corporate income tax (CIT) rate used to determine the value of deferred income tax assets is 20%,

14. Short-term trade payables

<i>Details</i>	Ending balance of period	Beginning balance
<i>Payables to other suppliers</i>	456,896,594	793,630,257
Nha Be Transport Cooperative	183,502,800	-
Lien Thanh Investment Construction Joint Stock Company	91,492,000	91,492,000
Others	181,901,794	702,138,257
Total	456,896,594	793,630,257

The Company has no the unpaid overdue debts.

15. Short-term advance payments from customers

<i>Details</i>	Ending balance of period	Beginning balance
<i>Advance payments from other customers</i>	41,512,053	14,658,083
Green Leaf Viet Nam Trading Service Company Limited	11,590,082	3,827,470
Others	29,921,971	10,830,613
Total	41,512,053	14,658,083

16. Dividends and profits payables

<i>Details</i>	Ending balance of period	Beginning balance
<i>Payables to other customers</i>	<i>1,842,274,172</i>	<i>1,835,039,784</i>
In 2025	481,603,440	-
<i>Current</i>	<i>481,603,440</i>	-
Tsai Jiang	185,820,000	-
Phan Thi Hong Lien	50,000,400	-
Other shareholders	245,783,040	-
Previous years	1,360,670,732	1,835,039,784
<i>Overdue</i>	<i>1,360,670,732</i>	<i>1,835,039,784</i>
Tsai Jiang	860,578,875	860,578,875
Ngo Chi Thanh	171,059,850	171,059,850
Phan Duong Cuu Long	124,263,562	124,263,562
Other shareholders	204,768,445	679,137,497
Total	1,842,274,172	1,835,039,784

Time limit for payment of dividends in cash and non-monetary assets to shareholders, owners, etc.

The dividends are payable in accordance with Resolution No. 05/NQ-HĐCĐ of the 2026 Annual General Meeting of Shareholders dated 26 June 2026. Pursuant to Notice No. 1443/TB-SGDHCM of

the Ho Chi Minh City Stock Exchange dated 1 July 2026 regarding the record date for the payment of 2025 cash dividends, the details are as follows:

- Payment rate: 16% of par value
- Payment date: 17th July 2026.

Dividends committed to be paid but overdue and not yet paid to shareholders, owners, etc.

The overdue dividends are attributable to shareholders who have been contacted by the Company but have not yet responded or come to receive the dividends.

17. Tax and statutory obligations

Items	Beginning balance		Arising in year		Ending balance of period	
	Receivable	Payable	Payable	Already paid	Receivable	Payable
Value added tax (VAT)	-	-	1,166,356,736	(1,166,356,736)	-	-
Corporate income tax (CIT)	-	1,143,397,755	10,692,066,464	(7,735,203,512)	-	4,100,260,707
Personal income tax (PIT)	-	50,921,262	2,498,829,734	(2,424,495,893)	-	125,255,103
Land rent	-	-	1,562,772,690	(1,562,772,690)	-	-
Other taxes	-	-	17,746,872	(17,746,872)	-	-
Total	-	1,194,319,017	15,937,772,496	(12,906,575,703)	-	4,225,515,810

Value Added Tax (VAT)

The Company pay value added tax in accordance with deduction method at rate of 8%, 10%.

Corporate income tax (CIT)

The Company must pay corporate income tax on taxed income at the rate of 20%.

The Company's tax declaration are subject to examination by the tax authorities as the application of tax laws and regulations to different for each types of transactions. The tax amounts is presented in the Financial Statements for the accounting period ended 30th September 2026 will be subject to change according to the finalization of the decision of the tax authorities.

Land rent

Land rent is paid according to the tax authority's notice.

Other taxes

The Company has declared and paid under regulations.

18. Unearned revenue

This is the industrial park rental cost.

18a. Short-term unearned revenue

<i>Details</i>	Ending balance of period	Beginning balance
<i>Other unearned revenue</i>	27,474,406,255	26,717,736,066
Saigon Beer Center Trading JSC – Cu Chi branch	4,029,486,117	4,029,486,117
Alliance Construction and Investment JSC	3,533,291,892	3,487,388,892
Hansae Vietnam Co., Ltd,	2,232,130,556	1,809,135,475
Unilever Vietnam International Co., Ltd,	2,464,708,000	2,464,708,000
Others	15,214,789,690	14,927,017,582
Total	27,474,406,255	26,717,736,066

18b. Long-term unearned revenue

<i>Details</i>	Ending balance of period	Beginning balance
<i>Other unearned revenue</i>	749,717,659,312	758,360,272,312
Unilever Vietnam International Co., Ltd,	287,639,380,003	289,487,911,000
Saigon Beer Center Trading JSC – Cu Chi branch	84,713,700,665	87,735,815,255
Alliance Construction and Investment JSC	74,107,013,955	76,722,555,624
Hansae Vietnam Co., LTD	40,568,419,717	41,925,271,327
Others	262,689,144,972	262,488,719,106
Total	749,717,659,312	758,360,272,312

The Company has no unenforceable contract.

19. Other payables

19a. Other short-term payables

<i>Details</i>	Ending balance of period	Beginning balance
<i>Other short-term payables to related parties</i>	-	90,000,000
Mortgages, deposits	-	90,000,000
- Vietnam Asia Joint Stock Commercial Bank (VietABank)	-	90,000,000
<i>Other short-term payables to other organizations and individuals</i>	3,627,411,401	3,531,816,031
Mortgages, deposits	3,615,643,000	3,317,143,000
Earth Transformation Enterprises Joint Stock Company	3,140,643,000	3,140,643,000
- Other customers	475,000,000	176,500,000
Others	11,768,401	214,673,031
Total	3,627,411,401	3,621,816,031

19b. Other long-term payables

<i>Details</i>	Ending balance of period	Beginning balance
<i>Other long-term payables to related parties</i>	90,000,000	-
Mortgages, deposits	90,000,000	-
- Vietnam Asia Joint Stock Commercial Bank (VietABank)	90,000,000	-
<i>Other long-term payables to other organizations and individuals</i>	1,279,511,986	1,527,822,486
Mortgages, deposits	1,189,082,093	1,439,082,093
- SGE Fuel Co., Ltd,	600,000,000	600,000,000
- Gas cylinder deposits from the Company	339,082,093	339,082,093
- Bach Khoa Mechanical and Metal Casting JSC	200,000,000	200,000,000
- Other customers	50,000,000	300,000,000
Others	90,429,893	88,740,393
Total	1,369,511,986	1,527,822,486

19c. Unpaid overdue debts

The Company has no the unpaid overdue debts.

20. Provision for short-term payables

This is provision for severance allowance.

21. Bonus and welfare funds

<i>Details</i>	Beginning balance	Increase due to make appropriation from profit	Spending funds during period	Ending balance of period
Bonus fund	2,157,322,890	3,381,606,023	(305,200,000)	5,233,728,913
Welfare fund	1,679,431,568	2,415,432,874	(317,300,000)	3,777,564,442
Bonus fund to the Management and Executive Board	11,125,290	2,042,238,608	(2,041,520,000)	11,843,898
Total	3,847,879,748	7,839,277,505	(2,664,020,000)	9,023,137,253

The Company made appropriation of Bonus and welfare funds, Bonus fund to the Management and Executive Board according to the Resolution of the 2026 Annual General Meeting of Shareholders No. 05/NQ-ĐHĐCĐ dated 26th June 2026.

22. Owners' equity

22a. The movement on the owners' equity

Items	Owners' invested equity	Surplus of share capital	Treasury stock	Development and investment funds	Undistributed earnings	Total
A	1	2	3	4	5	6
Beginning balance in previous year	177,438,650,000	42,348,674,000	(4,118,929,325)	24,071,844,229	32,827,950,428	272,568,189,332
Increase in previous period	-	-	-	-	46,438,204,147	46,438,204,147
Decrease in previous period	-	-	-	-	(32,827,950,428)	(32,827,950,428)
Ending balance of period 30th September 2025	177,438,650,000	42,348,674,000	(4,118,929,325)	24,071,844,229	46,438,204,147	286,178,443,051
Beginning balance in current year	177,438,650,000	42,348,674,000	(4,118,929,325)	24,071,844,229	50,350,986,083	290,091,224,987
Increase in current period	58,470,350,000	-	-	-	44,525,289,308	102,995,639,308
Decrease in current period	-	(263,104,900)	-	-	(45,260,301,505)	(45,523,406,405)
Ending balance in current year	235,909,000,000	42,085,569,100	(4,118,929,325)	24,071,844,229	49,615,973,886	347,563,457,890

Income and expenses, gains or losses recognized directly in equity in accordance with Vietnamese Accounting Standards

During the period, the Company had no such transactions.

22b. Details of the owners' invested equity:

<i>Details</i>	Proportion	Ending balance of period	Beginning balance
State shareholders ^(*)	25,75%	60,750,000,000	45,562,500,000
Other shareholders	74,25%	175,159,000,000	131,876,150,000
Total	100,00%	235,909,000,000	177,438,650,000

^(*) State shareholder is Ho Chi Minh City Finance and Investment State-Owned Company (HFIC).

Details of charter capital contribution are as follows:

<i>Details</i>	According to Business registration certificate		Contributed charter capital (VND)	Remaining charter capital (VND)
	VND	Proportion (%)		
State shareholders	60,750,000,000	25,75%	60,750,000,000	-
Other shareholders	175,159,000,000	74,25%	175,159,000,000	-
Total	235,909,000,000	100,00%	235,909,000,000	-

During the period, the Company's share capital was increased based on the following documents:

- Resolution No. 04/NQ-ĐHĐCĐ of the 2025 Extraordinary General Meeting of Shareholders dated 30 September 2025 approving the plan to offer additional shares to the public to existing shareholders for increasing the Company's charter capital for 2025–2026.
- Resolution No. 10/NQ-HĐQT of the Board of Directors dated 27 May 2025 approving the policy on issuing shares to increase charter capital for the period 2025–2028, ... for the purpose of completing the documents for submission to the General Meeting of Shareholders.
- Resolution No. 09/NQ-HĐQT of the Board of Directors dated 10 October 2025 approving the implementation of the plan to offer additional shares to the public to existing shareholders, the plan for use of proceeds and the plan to ensure the foreign ownership ratio.

- Resolution No. 14/NQ-HDQT of the Board of Directors dated 4 November 2025 approving the application documents for the registration of the additional public offering of shares.
- Resolution No. 38/2025/NQ-HDQT of the Board of Directors dated 15 December 2025 approving the plan for use of proceeds, ...
- Certificate of Registration for Additional Public Offering of Shares No. 49/GCN-UBCK dated 13 March 2026 issued by the State Securities Commission.
- Official Letter No. 4275/UBCK-QLCB dated 20 May 2026 of the State Securities Commission regarding the results of the Company's additional public offering of shares, and Official Letter No. 3204/CNVSD-ĐK.NV dated 27 May 2026 of Vietnam Securities Depository and Clearing Corporation – Ho Chi Minh City Branch regarding the adjustment of information on the number of registered securities – CCI securities code.
- The 14th amended Enterprise Registration Certificate of the joint stock company, Enterprise Registration No. 0302704764, dated 16 June 2026, issued by the Department of Finance of Ho Chi Minh City, regarding the increase in the Company's charter capital to VND 235,909,000,000.

22c. Surplus of share capital

This represents the share issuance costs corresponding to the number of shares successfully issued, including direct costs of issuing shares and other costs related to the share issuance.

22d. Transactions on capital with owners and distribution of dividends and profit

<i>Details</i>	First 9 months of 2026	First 9 months of 2025
- Owners' invested equity		
+ <i>Beginning balance</i>	177,438,650,000	177,438,650,000
+ <i>Increase during period</i>	58,470,350,000	-
+ <i>Decrease during period</i>	-	-
+ <i>Ending balance of period</i>	235,909,000,000	177,438,650,000
- Dividends and profit already divided	37,421,024,000	28,065,768,000
- Dividends and profit already paid	(37,413,789,612)	(27,538,622,310)

22e. Stocks

<i>Details</i>	Ending balance	Beginning balance
Number of stocks being registered to issue	23,590,900	17,743,865
Number of stocks already issued/public offering	23,590,900	17,743,865
<i>Common stocks</i>	23,590,900	17,743,865
<i>Preferred stocks</i>	-	-
Number of buy-back stocks	202,760	202,760
<i>Common stocks</i>	202,760	202,760
<i>Preferred stocks</i>	-	-
Number of outstanding stocks	23,388,140	17,541,105
<i>Common stocks</i>	23,388,140	17,541,105
<i>Preferred stocks</i>	-	-
Nominal value of outstanding stocks (vnd/stock)	10,000	10,000

22f. Dividends

Dividends are distributed according to the Resolution of the Annual General Meeting of Shareholders, Dividends in current period are distributed according to the Resolution of the 2026 Annual General Meeting of Shareholders No. 05/NQ-ĐHĐCĐ dated 26th June 2026.

<i>Details</i>	9 months of 2026	9 months of 2025
- Dividends declared and paid out during year	(37,413,789,612)	(27,538,622,310)
+ Dividends declared on common stocks	(37,413,789,612)	(27,538,622,310)
+ Dividends declared on preferred stocks	-	-
- Dividends declared after the accounting period ended	-	-
+ Dividends declared on common stocks	-	-
+ Dividends declared on preferred stocks	-	-
- Dividends of accumulated preferred stocks unrecognized	-	-

22g. Development and investment funds

- Development and investment fund has made deduction from profit after corporate income tax and be used to invest in expanding business activities or intensive investment of the Company,

- The deduction and use of Development and investment fund must comply with the current financial policy for each form of enterprise or the decision of the Owner,

22h. Profit distribution

Beginning balance		50,350,986,083
Profit after corporate income tax for the 9 months of 2026		44,525,289,308
Profit distribution during period:		(45,260,301,505)
- Bonus fund	3,381,606,023	
- Welfare fund	2,415,432,874	
- Bonus fund to the Management and Executive Board	2,042,238,608	
- Dividend distribution to shareholders	37,421,024,000	
Ending balance of undistributed earnings		49,615,973,886

Profit distribution during period, the Company based on the Resolution of 2026 Annual General Meeting of Shareholders No. 05/NQ-DHĐCD dated 26th June 2026.

23. Off-balance sheet items

This is bad debts written off,

<i>Details</i>	Ending balance of period	Beginning balance	Reason
Ben Thanh Mechanical Co., Ltd,	418,557,150	418,557,150	Unrecoverable
Ngo Thai Duc	7,352,000	7,352,000	Unrecoverable
Total	425,909,150	425,909,150	

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

1a. Total revenues

<i>Details</i>	Quarter III/2026	Quarter III/2025
Sale of merchandises (excluding revenue from sale and disposal of investment properties)	101,787,575,335	82,151,104,609
Assets rental	8,637,054,221	8,028,901,450
Rendering of services (excluding construction services)	3,798,142,027	4,370,870,332
Total	114,222,771,583	94,550,876,391

1b. Revenues from sale of goods and rendering of services to related parties

Transactions on sale of goods and rendering of services to subsidiaries and associated companies are presented in the Notes No, V,2c,

Transactions on sale of goods and rendering of services to related parties that are not subsidiaries and associated companies are as follows:

<i>Details</i>	Quarter III/2026	Quarter III/2025
<i>Tay Bac Development Construction JSC</i>		
Sale of goods	48,008,841	40,789,193
Rental space	27,272,727	27,272,727
<i>Vietnam - Asia Commercial Joint Stock Bank (Viet A Bank)</i>		
Rental space	108,000,000	108,000,000

2. Cost of goods sold

<i>Details</i>	Quarter III/2026	Quarter III/2025
Merchandises sold (excluding the remaining value and costs of sale and disposal of investment properties)	98,365,060,573	78,402,157,095
Industrial park rental	2,154,258,567	2,233,845,770
Rendering of services	698,310,705	774,781,626
Total	101,217,629,845	81,410,784,491

3. Income from financial activities

<i>Details</i>	Quarter III/2026	Quarter III/2025
Interest from term deposits	12,390,773,946	9,988,086,011
Interest from demand deposits	36,706,862	9,566,746
Dividends received	-	-
Revenue from share transfers	1,215,068,134	351,684,432
Interest from deferred payment sales	32,427,141	22,805,224
Total	13,674,976,083	10,372,142,413

4. Expenses from financial activities

<i>Details</i>	Quarter III/2026	Quarter III/2025
Securities transfer costs	7,577,156	2,329,680
Total	7,577,156	2,329,680

5. Selling expenses

<i>Details</i>	Quarter III/2026	Quarter III/2025
Employee costs	1,504,547,039	1,511,725,015
Tools, equipments	8,277,194	15,389,444
Depreciation/Amortization of fixed assets	323,090,400	364,279,812
Outsourcing expenses	365,795,207	4,064,326,895
Others	88,637,300	253,886,109
Total	2,290,347,140	6,209,607,275

6. General & administration expenses

<i>Details</i>	Quarter III/2026	Quarter III/2025
Wage and salary	1,662,109,663	1,619,434,729
Management materials	37,465,000	57,849,389
Office equipments	21,898,016	14,341,464
Depreciation/Amortization of fixed assets	151,906,467	153,227,280
Taxes and duties	462,376,640	582,941,646
Provisions	-	-
Reversal of provisions	(753,000,000)	(666,257,060)
Outsourcing expenses	401,337,059	223,481,265
Others	1,335,763,855	1,285,215,060
Total	3,319,856,700	3,270,233,773

7. **Current Corporate Income tax (CIT) expense**

The Company must pay corporate income tax on taxed income at the rate of 20%,

Estimated corporate income tax (CIT) payable during the year is as follows:

<i>Details</i>	Quarter III/2026	Quarter III/2025
Total pre-tax accounting profit	21,027,874,441	14,030,081,179
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:	(526,570,907)	3,017,311,305
- <i>Increase adjustments</i>	223,429,093	3,690,869,165
Expenses are not related to production and business	70,429,093	3,537,869,165
Remuneration of non-directly operating Board of Management, the Supervisory Board	153,000,000	153,000,000
Provision for doubtful debts	-	-
Provision for severance allowance	-	-
- <i>Decrease adjustments</i>	(750,000,000)	(673,557,860)
Dividends and profits distributed	-	-
Provision for doubtful debts	(750,000,000)	(666,257,060)
Provision for severance allowance	-	(7,300,800)
Taxable income	20,501,303,534	17,047,392,484
Transferring losses and offsetting gains/losses	-	-
Taxed income	20,501,303,534	17,047,392,484
Current Corporate income tax (CIT) rate	20%	20%
Current corporate income tax (CIT) expense	4,100,260,707	3,409,478,497
Additional corporate income tax from previous years	37,554,980	-
Current corporate income tax (CIT) expense	4,137,815,687	3,409,478,497

The Company's corporate income tax expense for the accounting period from July 1 to September 30, 2026 is estimated based on taxable income and may be subject to adjustments depending on the examination by the tax authorities.

8. **Deferred Corporate Income tax expense**

<i>Details</i>	Quarter III/2026	Quarter III/2025
Deferred corporate income tax expense arising from taxable temporary differences	-	-
Deferred corporate income tax expense arising from the reversal of deferred tax assets	150,000,000	134,711,572
Total	150,000,000	134,711,572

9. Gains on stock / Diluted gains on stock

9a. Gains on stock

<i>Details</i>	Quarter III/2026	Quarter III/2025
Accounting profit after Corporate income tax of the Company's shareholders	16,740,058,754	10,485,891,110
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:	(2,698,188,821)	(1,707,599,427)
<i>Making appropriation of bonus and welfare funds, bonus to the Board of Management (*)</i>	(2,698,188,821)	(1,707,599,427)
Profit to calculate gains on stock	14,041,869,933	8,778,291,683
Average outstanding common stock during period	23,338,140	17,541,105
Gains on stock (VND/stock)	600	500

(*) The Company make temporary appropriation of bonus fund, welfare fund, bonus to the Board of Management and the Executive Board according to the ratio in the Resolution of the 2026 Annual General Meeting of Shareholders No. 05/NQ-DHĐCĐ dated 26th June 2026. These amounts will be adjusted according to the official Resolution of the General Meeting of Shareholders.

Average outstanding common stock during period is calculated as follows:

<i>Details</i>	Quarter III/2026	Quarter III/2025
Beginning balance of outstanding common stock	17,541,105	17,541,105
Effect of buy-back common stock	-	-
Effect of issued common stock	5,847,035	-
Average outstanding common stock during period	23,388,140	17,541,105

9b. Diluted gains on stock

<i>Details</i>	Quarter III/2026	Quarter III/2025
Profit is allocated for shareholders holding common stock to calculate gains on stock	14,041,869,933	8,778,291,683
Increase / decrease adjustments of profit:	-	-
Profit to calculate diluted gains on stock	14,041,869,933	8,778,291,683
Number of common stocks used to calculate diluted gains on stock	23,388,140	17,541,105
Diluted gains on stock	600	500

Number of common stocks used to calculate diluted gains on stock is calculated as follows:3

<i>Details</i>	Quarter III/2026	Quarter III/2025
Number of average outstanding common stock during period	23,388,140	17,541,105
Effect of dilutive potential common stock	-	-
Number of common stocks used to calculate diluted gains on stock	23,388,140	17,541,105

10. Expenses from operating activities by nature

<i>Details</i>	Quarter III/2026	Quarter III/2025
Raw materials, supplies	83,484,210	80,140,497
Wage and salary	3,166,656,702	3,131,159,744
Depreciation/Amortization of fixed assets	2,707,450,005	2,829,547,433
Outsourcing expenses	2,349,198,116	6,044,662,512
Others	671,401,155	880,116,229
Total	8,978,190,188	12,965,626,415

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CASH FLOW STATEMENT (Currency: VND)

1. Non-monetary transactions

During period, the Company has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

The Company has not incurred cash and cash equivalents held by the Company that is not available for use.

3. Proceeds from borrowings

During period, the Company has not incurred proceeds from borrowings.

4. Repayments of borrowing principal

During period, the Company has not incurred repayments of borrowing principal.

VIII. OTHER INFORMATION (Currency: VND)

1. Contingent assets

The Company has not incurred contingent assets would affect the financial statements, which need any adjustments to the figures or disclosures in the interim financial statements.

2. Contingent liabilities

The Company has not incurred contingent liabilities would affect the financial statements, which need any adjustments to the figures or disclosures in the interim financial statements.

3. Operating lease assets

During the period, the Company did not enter into any operating lease agreements.

4. Operating lease assets

As at the accounting period ended, future minimum lease payments derived from the irrevocable operating lease are as follows:

<i>Details</i>	Ending balance of period	Beginning balance
From 1 year or less	10,003,257,940	21,296,688,765
Over 1 year to 5 years	38,790,643,266	29,172,409,257
Over 5 years	74,978,532,032	63,012,831,510
Total	123,772,433,238	113,481,929,532

The total additional rental amount is recorded as revenue during period with amount of VND 231,018,314 (previous period with amount of VND 98,469,773).

5. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

5a. Transactions and balances with members of key management and individuals related to members of key management

Members of key management include: members of the Board of Management, the Supervisory Board and members of the Executive Board.

Individuals related to members of key management are close members of the family of members of key management.

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

The Company has not incurred transactions on sale of goods and rendering of services with members of key management and individuals related to members of key management.

Guarantee commitments

The Company has not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management.

Besides, there is no members of key management and individuals related to members of key management who use their own properties to secure the loans of the Company.

Liabilities with members of key management and individuals related to members of key management

As at the accounting period ended, the Company has no liabilities with members of key management and individuals related to members of key management.

Income of members of key management ()*

Details:	Quarter III/2026	Quarter III/2025
Wage and salary	863,185,621	868,297,331
Bonus	38,080,000	10,000,000
Remuneration	183,000,000	183,000,000
Dividends	4,230,323,200	-
Other income	8,424,000	46,724,000
Total	5,323,012,821	1,108,021,331

Details of income of members of key management are as follows:

Details	Wage and salary	Remuneration	Bonus	Other income	Dividends	Total
Quarter III/2026						
<i>Board of Management</i>	427,868,376	123,000,000	14,900,000	-	4,169,265,600	4,735,033,976
Phan Van Toi	152,302,800	-	7,450,000	-	363,988,800	523,741,600
Nguyen Viet Truong An	-	33,000,000	-	-	-	33,000,000
Doan Minh Duy	275,565,576	30,000,000	7,450,000	-	2,691,976,000	3,004,991,576
Phan Hoang Tuan	-	30,000,000	-	-	1,113,300,800	1,143,300,800
Pham Hong Diep	-	30,000,000	-	-	-	30,000,000
<i>Supervisory Board</i>	-	60,000,000	-	-	3,241,600	63,241,600
Pham Van Hau	-	30,000,000	-	-	3,241,600	33,241,600
Nguyen Ngoc Dang Khoa	-	15,000,000	-	-	-	15,000,000
Ngo Thi Bich Tram	-	15,000,000	-	-	-	15,000,000
<i>Executive Board</i>	435,317,245	-	23,180,000	8,424,000	57,816,000	524,737,245
Tran Huu Nghia	124,163,130	-	7,450,000	5,616,000	36,654,400	173,883,530
Pham Ha Minh	194,972,160	-	8,280,000	-	-	203,252,160
Lieu Minh Hien	116,181,955	-	7,450,000	2,808,000	21,161,600	147,601,555
Total	863,185,621	183,000,000	38,080,000	8,424,000	4,230,323,200	5,323,012,821

Details	Wage and salary	Remuneration	Bonus	Other income	Dividends	Total
Quarter III/2025						
<i>Board of Management</i>	427,868,376	123,000,000	4,000,000	17,300,000	-	572,168,376
Phan Van Toi	152,302,800	-	2,000,000	10,300,000	-	164,602,800
Nguyen Viet Truong An	-	33,000,000	-	-	-	33,000,000
Doan Minh Duy	275,565,576	30,000,000	2,000,000	7,000,000	-	314,565,576
Phan Hoang Tuan	-	30,000,000	-	-	-	30,000,000
Pham Hong Diep	-	30,000,000	-	-	-	30,000,000
<i>Supervisory Board</i>	-	60,000,000	-	-	-	60,000,000
Pham Van Hau	-	30,000,000	-	-	-	30,000,000
Nguyen Ngoc Dang Khoa	-	15,000,000	-	-	-	15,000,000
Ngo Thi Bich Tram	-	15,000,000	-	-	-	15,000,000
<i>Executive Board</i>	440,428,955	-	6,000,000	29,424,000	-	475,852,955
Tran Huu Nghia	134,663,130	-	2,000,000	12,616,000	-	149,279,130
Pham Ha Minh	194,972,160	-	2,000,000	7,000,000	-	203,972,160
Lieu Minh Hien	110,793,665	-	2,000,000	9,808,000	-	122,601,665
Total	868,297,331	183,000,000	10,000,000	46,724,000	-	1,108,021,331

(*) Members of key management include: members of the Board of Management, the Supervisory Board and members of the Executive Board,

5b. Transactions and balances with other related parties

The Company's other related parties include:

- Associated companies, jointly-controlled entities,
- Individuals have the right to directly or indirectly vote in the Company and close members of their family,
- Companies of members of key management and individuals have the Company's direct or indirect voting rights and close members of their families,

The Company's other related parties include:

Other related parties	Relationship
Viet A Commercial Joint Stock Bank (Viet A Bank)	The Company is a shareholder and Mr, Phan Van Toi is a member of the Board of Management at the bank
Tay Bac Development Construction JSC	The Company is a shareholder and Mr, Phan Van Toi is a member of the Board of Management

Transactions with other related parties

Transactions with subsidiaries and associated companies is presented in the Notes No, V,2b,

Transactions arising between the Company and other related parties that are not subsidiaries, joint ventures and associates are as follows:

Details:	Quarter III/2026	Quarter III/2025
<i>Viet A Commercial Joint Stock Bank (Viet A Bank)</i>		
Interest arrsing	2,906,320	3,332,825
Collecting space rental fees	118,800,000	118,800,000
<i>Tay Bac Development Construction JSC</i>		
<i>Providing goods and services</i>	45,213,833	42,812,450
Proceeds from sale of goods	-	-
Collecting space rental fees	-	-
<i>Purchase of goods</i>		
Payable for purchases of goods and services	22,032,000	22,032,000
Already paid for purchases of goods and services	22,032,000	22,032,000

Guarantee commitments

The Company has not used fixed assets, inventories as collateral for loans of other related parties.

Besides, there is no other related parties who use their own properties to secure the loans of the Company.

Liabilities with other related parties

Liabilities with other related parties is presented in the Notes No.V.

Receivables from other related parties are unsecured and will be paid in cash, There is not any provision for doubtful debts which was made for liabilities of other related parties.

6. Capitalized interest expenses

In year, the Company has not incurred capitalized interest expenses.

7. Segment Reporting

The Company selected the business segment reporting as the primary reporting due to the risk and profitability ratios are affected primarily by differences in products and services provided by the Company. The geographical segment reporting is as the secondary reporting. The Company's operating activities are organized and managed according to characteristics of the products and services provided by the Company with each department is a strategic business unit providing different products to serve the various markets.

7a. Segment reporting is presented according to the business field

Details	Commercial activities	Industrial park rental activities	Other activities	Total
Quarter III/2026				
Net revenues from sale of goods and rendering of services	101,787,575,335	8,637,054,221	3,798,142,027	114,222,771,583
Cost of goods sold	98,365,060,573	2,154,258,567	698,310,705	101,217,629,845
Gross profit from sale of goods and rendering of services	3,422,514,762	6,482,795,654	3,099,831,322	13,005,141,738
Quarter III/2025				
Net revenues from sale of goods and rendering of services	82,151,104,609	8,028,901,450	4,370,870,332	94,550,876,391
Cost of goods sold	78,402,157,095	2,233,845,770	774,781,626	81,410,784,491
Gross profit from sale of goods and rendering of services	3,748,947,514	5,795,055,680	3,596,088,706	13,140,091,900

7b. Segment reporting is presented according to geography

During period, whole activities of the Company takes place in the territory of Vietnam.

8. Collateral

The Company did not mortgage any assets to the other entities and hold the collateral of the other entities as at 30th September 2026.

9. Going-concern assumption

As at the date of the financial statements, there is not any factor which affect the going-concern assumption of the Company, Therefore, the financial statements for the third quarter of 2026 from July 1 to September 30, 2026 are prepared on the basis of the going-concern assumption.

10. Subsequent events

In the opinion of the Executive Board, the Company's the financial statements for the third quarter of 2026 from July 1 to September 30, 2026 would not be seriously affected by any important items,

transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the financial statements.

Ho Chi Minh city, 20th October 2026

Prepared by



NGUYEN THUY TRA MY

Chief Accountant



LIEU MINH HIEN

Legal representative Director



DOAN MINH DUY