ALTA COMPANY
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FINANCIAL STATEMENTS

THIRD QUARTER OF 2026

CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

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3rd QUARTER OF 2026 SEPARATE INCOME STATEMENT
for the period ended 30 September 2026

Unit: VND

ITEMS	CODE	NOTE	September 30, 2026	January 1, 2026
TÀI SẢN				
A - CURRENT ASSETS	**100**		**97,175,255,908**	**98,961,374,612**
I. Cash and cash equivalents	**110**		**4,278,958,082**	**2,953,808,795**
1. Cash	111	V.01	4,278,958,082	2,953,808,795
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**	V.02	70,839,351,295	**75,339,707,787**
1. Trading securities	121		725,549,276	725,549,276
2. Allowance for diminution in value of trading securities	122		(72,757,285)	(107,552,575)
3. Short-term held-to-maturity investments	123		70,186,559,304	74,721,711,086
III. Short-term receivables	**130**	**V.04**	**20,411,078,901**	**17,786,475,062**
1. Short-term trade receivables	131		14,534,797,257	12,267,859,033
2. Short-term prepayments to suppliers	132		6,031,180,534	5,610,512,643
			-	
3. Other short-term receivables	135		66,397,455	129,399,731
4. Allowance for doubtful short-term receivables (*)	136		(221,296,345)	(221,296,345)
IV. Inventory	**140**	V.05	**1,102,345,380**	**2,821,017,640**
1. Inventories	141		1,102,345,380	2,821,017,640
V. Other current assets	**160**		**543,522,250**	**60,365,328**
1. Short-term prepaid expenses	161		543,522,250	60,365,328
2. Deductible VAT	162		-	-
B - NON-CURRENT ASSETS	**200**		**117,265,916,658**	**114,147,630,984**
I- Long-term receivables	**210**		**47,637,436**	**1,000,000**
1. Long-term receivables from customers	211		-	-
2. Other long-term receivables	215		47,637,436	1,000,000
ITEMS	**CODE**	**NOTE**	**September 30, 2026**	**January 1, 2026**
II. Fixed assets	**220**		11,975,745,416	**12,544,396,604**
1. Tangible fixed assets	221	V.06	8,672,279,093	9,071,722,469
- Historical cost	222		48,243,930,246	46,077,869,498
- Accumulated depreciation (*)	223		(39,571,651,153)	(37,006,147,029)
2. Intangible fixed assets	227	V.07	3,303,466,323	3,472,674,135
- Historical cost	228		6,795,138,088	7,072,637,997
- Accumulated depreciation (*)	229		(3,491,671,765)	(3,599,963,862)
III. Investment properties	**240**	V.09	**20,583,287,507**	**23,749,678,431**
- Historical cost	241		49,378,485,441	51,544,546,189
- Accumulated depreciation (*)	242		(28,795,197,934)	(27,794,867,758)
IV. Long-term assets in progress	**250**	**V.08**	**7,056,163,667**	**1,937,220,037**
1. Work in progress	251		7,056,163,667	1,937,220,037
2. Construction in progress	252		0	-

V. Long-term financial investment	**260**	V.10	**77,603,082,632**	**75,838,553,543**
1. Investment in subsidiaries	261		45,000,000,000	45,000,000,000
2. Investment in joint ventures and associates	262		7,520,000,000	7,520,000,000
3. Equity investments in other entities	263		159,699,200	159,699,200
4. Provision for long-term investment losses in other entities (*)	264		(12,776,616,568)	(11,541,145,657)
5. Long-term held-to-maturity investments	265		37,700,000,000	34,700,000,000
VI. Other long-term assets	**270**	V.11	-	**76,782,369**
1. Long-term prepaid expenses	271		-	76,782,369
2. Deferred income tax assets	272		-	-
TOTAL ASSETS(280 = 100 + 200)	**280**		**214,441,172,566**	**213,109,005,596**
LIABILITIES AND OWNERS' EQUITY			-	-
C - LIABILITIES	**300**		**15,155,053,973**	**16,126,410,789**
I. Current liabilities	**310**		**15,155,053,973**	**16,126,410,789**
1. Short-term trade payables	311		4,474,026,574	2,794,539,306
2. Short-term advances from customers	312		30,700,000	1,568,365,000
3. Short-term taxes and other payables to the State	314		345,961,625	353,528,087
4. Payables to employees	315		913,314,286	1,593,190,190
5. Other short-term payables	320	V.12	8,690,682,713	9,116,419,431
6. Bonus and welfare fund	323		700,368,775	700,368,775
ITEMS	**CODE**	**NOTE**	**September 30, 2026**	**January 1, 2026**
II. Non-current liabilities	**330**			
D - OWNERS' EQUITY	**400**		**199,286,118,593**	**196,982,594,807**
1. Owners' contributed capital	411		61,725,230,000	61,725,230,000
- Ordinary shares with voting rights	411a		61,725,230,000	*61,725,230,000*
- Preference shares	411b		-	-
2. Share premium	412		137,662,054,443	137,662,054,443
3. Other owners' capital	414		2,140,945,047	2,140,945,047
4. Treasury shares (*)	415		(11,666,581,607)	(11,666,581,607)
5. Investment and development fund	418		2,243,857,861	2,243,857,861
6. Undistributed profit after tax	420		7,180,612,849	4,877,089,063
- Undistributed profit after tax accumulated to the end of the prior period	*420a*		*4,877,089,063*	*3,496,376,560*
- Undistributed profit after tax for the current period	*420b*		*2,303,523,786*	*1,380,712,503*
TOTAL CAPITAL(440 = 300 + 400)	**440**		**214,441,172,566**	**213,109,005,596**

Ho Chi Minh City, Oct 30 th, 2026

Preparer	Chief Accountant	General Director
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu

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3rd QUARTER OF 2026 SEPARATE INCOME STATEMENT
for the period ended 30 September 2026

Unit: VND

ITEMS	CODE	NOTE	QUARTER III/2026	QUARTER III/2025	ACCUMULATED TO THIS QUARTER IN 2026	ACCUMULATED TO THIS QUARTER IN 2025
1. Revenue from sale of goods and rendering of services	01	V-16	**20,842,109,826**	**26,759,975,579**	**64,881,507,410**	**76,168,898,197**
2. Revenue deductions	02		-	-	49,070,200	-
3. Net revenue from sales and service provision (10 = 01 - 02)	10		**20,842,109,826**	**26,759,975,579**	**64,832,437,210**	**76,168,898,197**
4. Cost of goods sold	11	V-17	17,137,152,465	23,436,907,060	53,806,035,084	67,257,701,151
5. Gross profit from sales and service provision (20 = 10 - 11)	20		**3,704,957,361**	**3,323,068,519**	**11,026,402,126**	**8,911,197,046**
6. Gain/loss from sale and liquidation of investment properties	21		-	-	-	-
7. Financial income	22	V-18	2,599,983,920	1,457,572,175	5,986,139,606	3,500,532,196
8. Financial expenses	23	V-19	488,565,982	246,228,501	1,431,697,468	632,909
- In which: Interest expense	*24*		-	*174,961,817*	*32,132,661*	*250,951,152*
9. Selling expenses	25		247,244,900	18,761,650	1,078,060,276	825,059,724
10. General and administrative expenses	26		4,992,066,592	3,214,595,933	11,912,555,348	9,992,788,209
11. Net profit from operating activities {30 = 20 + 21 + 22 - (23+25+26)}	30		**577,063,807**	**1,301,054,610**	**2,590,228,640**	**1,593,248,400**
12. Other income	31		10,506,400	110,855,384	10,506,426	121,383,088
13. Other expenses	32		-	123,652,817	17,137,911	178,542,812
14. Other profit (40 = 31 - 32)	40		**10,506,400**	**(12,797,433)**	**(6,631,485)**	**(57,159,724)**
15. Total accounting profit before tax (50 = 30 + 40)	50		**587,570,207**	**1,288,257,177**	**2,583,597,155**	**1,536,088,676**
16. Current corporate income tax expense	51		(123,125,959)	195,167,732	280,073,369	195,167,732
17. Deferred corporate income tax	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 – 51 - 52)	60		**710,696,166**	**1,093,089,445**	**2,303,523,786**	**1,340,920,944**
19. Basic earnings per share (*)	70		-	-	-	-
20. Diluted earnings per share (*)	71		-	-	-	-

Ho Chi Minh City, Oct 30 th, 2026

Preparer	*Chief Accountant*	*General Director*
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu

3rd QUARTER OF 2026 SEPARATE STATEMENT OF CASH FLOW
for the period ended 30 September 2026

Unit: VND

ITEMS	CODE	Accumulated to this quarter in 2026	Accumulated to this quarter in 2025
I. Cash flow from operating activities		-	-
1. Profit before tax	1	**2,583,597,155**	**1,536,088,676**
2. Adjustments for the amounts		**(1,013,893,786)**	**304,492,244**
- Depreciation of fixed assets and investment properties	2	3,735,042,112	3,814,475,361
- Provisions	3	1,200,675,621	(261,649,061)
- Exchange rate difference gains and losses due to revaluation of foreign currency items	4	-	226,752
Profit and loss from investment activities	5	(5,981,744,180)	(3,499,511,960)
- Interest expense	6	32,132,661	250,951,152
- Other adjustments	7	-	-
3. Operating profit before changes in working capital	*8*	1,569,703,369	1,840,580,920
- Increase, decrease in receivables	9	(2,753,997,855)	29,643,147,378
- Increase, decrease in inventories	10	1,718,672,260	3,354,120,527
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	(648,679,120)	(6,296,701,793)
- Increase, decrease in prepaid expenses	12	(406,374,553)	134,492,204
- Increase, decrease in trading securities	13	-	-
- Interest paid	14	(32,132,661)	(250,951,152)
- Corporate income tax paid	15	(519,994,485)	(161,637,990)
- Other cash receipts from operating activities	16	-	-
- Other cash payments for operating activities	17	-	-
Net cash flow from operating activities	**20**	**(1,072,803,045)**	**28,263,050,094**
II. Cash flow from investing activities		-	-
1. Cash paid for acquisition and construction of fixed assets and other long-term assets	21	(5,118,943,630)	(1,283,337,000)
2. Cash received from disposals and sales of fixed assets and other long-term assets	22	-	23,636,364
3. Cash paid for lending and purchase of debt instruments of other entities	23	(29,777,869,921)	(23,850,415,373)
4. Cash recovered from lending and resale of debt instruments of other entities	24	31,313,021,703	11,110,000,000
5. Cash paid for equity investments in other entities	25	-	-
6. Cash recovered from equity investments in other entities	26	-	-
7. Cash received from loan interest, dividends and profit distributed	27	5,981,744,180	3,499,511,960
Net cash flow from investing activities	**30**	**2,397,952,332**	**(10,500,604,049)**

ITEMS	CODE	Accumulated to this quarter in 2026	Accumulated to this quarter in 2025
III. Cash flow from financial activities		-	-
1. Proceeds from issuing shares and receiving capital contributions from owners	31	-	-
2. Cash paid for return of capital contributions to owners and repurchase of issued shares	32	-	-
3. Cash received from borrowings	33	2,117,808,072	3,157,523,380
4. Cash paid for repayment of finance lease principal	34	(2,117,808,072)	(7,631,726,834)
5. Cash paid for repayment of finance lease principal	35	-	-
6. Dividends and profits paid to owners	36	-	(3,442,025,400)
Net cash flow from financing activities	**40**	-	**(7,916,228,854)**
Net cash flow during the period (50 = 20+30+40)	**50**	**1,325,149,287**	**9,846,217,191**
Cash and cash equivalents at the beginning of the period	**60**	**2,953,808,795**	**3,660,347,098**
Impact of foreign exchange rate changes	61	-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**4,278,958,082**	**13,506,564,289**

Ho Chi Minh City, Oct 30 th, 2026

Preparer	Chief Accountant	General Director
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu

NOTES TO THE FINANCIAL STATEMENTS
QUARTER III - 2026

1 . BUSINESS ACTIVITIES CHARACTERISTICS

Form of capital ownership

Tan Binh Cultural Joint Stock Company is a joint stock company converted from a State-owned enterprise under Decree No. 28/CP dated 7 May 1996 of the Government on the conversion of State-owned enterprises into joint stock companies, and Decision No. 3336/QD-UB-KT dated 26 June 1998 of the People's Committee of Ho Chi Minh City on the announcement of the enterprise value of Tan Binh General Cultural Services Company and its conversion into Tan Binh Cultural Joint Stock Company. The Company operates under Enterprise Registration Certificate and Tax Registration Certificate for a joint stock company No. 0301420079 issued by the Department of Finance of Ho Chi Minh City on 31 August 1998, as amended for the 39th time on 18 November 2025.

The Company's headquarters is at: Lot II-3, Group CN2, Road No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Tan Phu District, Ho Chi Minh City.

charter capital as at 31 December 2025 was VND 61,725,230,000, equivalent to 6,172,523 shares with a par value of VND 10,000 per share.

Business sector

The Company operates in the fields of manufacturing, trading, import and export of packaging products, and provision of information technology services.

Business lines

+ Manufacturing in the printing industry, paper packaging industry and plastic packaging
+ Manufacturing of plastic chemicals and color masterbatches.
+ Software production and development of information technology products.
+ Commercial trading and services.

The company has the following subsidiaries:

Unit name	Address	Business activities
- Au Lac Technology Application & Media Services Company Limited	Ho Chi Minh City	Technology, media
- Au Lac Plastic Engineering Technology Application Company Limited	Ho Chi Minh City	Production and services
- Au Lac Software Development Company Limited	Ho Chi Minh City	Information technology

The company has the following joint ventures and associates:

Unit name	Address	Business activities
- Au Lac Advertising and Commercial Printing Joint Stock Company	Ho Chi Minh City	Printing, advertising

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Basis for preparation of Separate Financial Statements

Separate Financial Statements are presented based on historical cost principle.

The Consolidated Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company/Corporation;

2.4 . Cash and cash equivalents

Cash equivalents are short-term investments with the maturity of not more than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.5 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year as followings:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.

- Investments in subsidiaries, joint ventures or associates: provision for loss investments shall be made based on the [Separate] Financial Statements/Consolidated Financial Statements of subsidiaries, joint ventures or associates at the provision date.

- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.

- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.6 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the [separate] financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.7 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

estimated costs for completing the products and the estimated costs needed for their consumption.

Inventories are valued using the weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the year:

The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognized, corresponding to the amount of work in progress at the end of the year.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.8 . Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the [Separate] Statement of Income in the year in which the costs are incurred.

Fixed assets are depreciated (amortized) using the straight-line method over their estimated

- Buildings, structures	05 - 30 year
- Machinery and equipment	05 - 10 year
- Vehicles, Transportation equipment	06 - 10 year
- Office equipment and furniture	03 - 05 year
- Other fixed assets	03 - 05 year
- Land use rights	20 - 50 year
- Management software	03 - 05 year

2.9 . Investment properties

Investment properties are initially recognized at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures	05 - 30 year
- Land use rights	05 - 30 year

2.10 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognized in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.11 . Operating lease

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

2.12 . Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

The Company's prepaid expenses comprise other prepaid expenses, which are recorded at cost and allocated on a straight-line basis over their useful lives ranging from 12 months to 36 months.

2.13 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the consolidated financial statements according to their remaining terms at the reporting date.

2.14 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Treasury shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought back by itself, but these are not canceled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after January 1, 2021 will be canceled and adjusted to reduce equity.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.16 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services:

- reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognized when the two conditions are satisfied:

It is probable that the economic benefits associated with the transaction will flow to the
- Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognized when the Company's right to receive dividend is

2.17 . Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the year include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the [Separate] Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of [Separate] Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.18 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labor cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.19 . Financial expenses

Items recorded into financial expenses comprise:
- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.20 . Corporate income tax

a) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

During the period, the Company applies the corporate income tax rate of 20 % for the operating activities which has taxable income.

2.21 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

Detailed information on transactions with related parties is presented in the Company's consolidated financial statements.

V- Additional information for items presented in the Balance Sheet and Income Statement:

1- Cash and cash equivalents:

Item	September 30, 2026	January 1, 2026
- Cash	9,094,730	37,793,902
- Bank deposits	4,269,863,352	2,916,014,893
Total	**4,278,958,082**	**2,953,808,795**

2- Short-term financial investments

Item	September 30, 2026	January 1, 2026
- Savings deposits from 3 months to 12 months	70,186,559,304	62,671,711,086
Total	**70,186,559,304**	**62,671,711,086**

3- Loan receivables

Item	September 30, 2026	January 1, 2026
Receivables from short-term loans:		
Au Lac Technology Application and Media Company Limited	-	1,050,000,000
- Au Lac Plastic Engineering Technology Application Company Limited	-	3,000,000,000
Receivables from long-term loans:		
- Au Lac Technology Application and Media Company Limited	17,700,000,000	22,700,000,000
- Au Lac Plastic Engineering Technology Application Company Limited	20,000,000,000	20,000,000,000
Total	**37,700,000,000**	**46,750,000,000**

4- Other receivables

Item	September 30, 2026	January 1, 2026
- Must collect social insurance	31,663,200	56,552,025
- Receivables from margin deposits (short term)	36,637,436	36,637,436
- Receivables from margin deposits (long term)	11,000,000	1,000,000
- Other receivables	34,734,255	39,599,734
- Dividends and distributed profits must be collected.		
Total	**114,034,891**	**133,789,195**

5- Inventory:

Item	September 30, 2026	January 1, 2026
- Raw materials	177,696,518	1,176,096,571
- Tools, equipment	590,000	355,781,181
- Cost of unfinished production and business	404,069,912	2,717,527,845
- Goods	519,988,950	321,107,254
Total	**1,102,345,380**	**4,570,512,851**

06 - Increase and decrease of tangible fixed assets:

Item	Houses and structures	Machinery and equipment	Management equipment and tools	Means of transport and transmission	Other fixed assets	Total
Original price of tangible fixed						
Beginning balance	**23,268,857,107**	**1,944,286,138**	**1,997,322,342**	**16,860,346,946**	**2,007,056,965**	**46,077,869,498**
- Reclassify	17,220,704,808	70,491,973	425,820,933	(13,543,900,001)	(2,007,056,965)	2,166,060,748
Ending balance	**40,489,561,915**	**2,014,778,111**	**2,423,143,275**	**3,316,446,945**	-	**48,243,930,246**
Accumulated depreciation						
Beginning balance	**20,378,990,447**	**2,400,985,787**	**674,265,201**	**12,434,814,809**	**1,117,090,785**	**37,006,147,029**
- Depreciation during the period	2,158,638,249	47,156,137	312,100,002	316,063,305	-	2,833,957,693
- Reclassify	10,315,707,046	(440,889,199)	916,611,410	(9,942,792,041)	(1,117,090,785)	
Ending balance	**32,853,335,742**	**2,007,252,725**	**1,902,976,613**	**2,808,086,073**	-	**39,571,651,153**
Residual value of tangible fixed						
- At the beginning of the period	2,889,866,660	(456,699,649)	1,323,057,141	4,425,532,137	889,966,180	9,071,722,469
- At the end of the period	7,636,226,173	7,525,386	520,166,662	508,360,872	-	8,672,279,093

07- Increase and decrease of intangible fixed assets:

Item	Land use rights	Computer software	Total
Original price of intangible fixed assets			
Beginning balance	**6,237,885,093**	**834,752,904**	**7,072,637,997**
- Purchase during the period			-
Ending balance	**6,237,885,093**	**557,252,995**	**6,795,138,088**
Accumulated depreciation			
Beginning balance	**3,025,560,958**	**574,402,904**	**3,599,963,862**
- Depreciation during the period	112,057,812	57,150,000	169,207,812
Ending balance	**3,137,618,770**	**354,052,995**	**3,491,671,765**
Residual value of intangible assets			
- At the beginning of the period	3,212,324,135	260,350,000	3,472,674,135
- At the end of the period	**3,100,266,323**	**203,200,000**	**3,303,466,323**

08- Cost of unfinished basic construction:

Item	September 30, 2026	January 1, 2026
+ Equipment, material and construction management fees for fire protection system at Tan Binh Industrial Park	895,910,852	895,910,852
+ Equipment, material and construction management fees for fire protection system at 91B2 Pham Van Hai	5,934,628,815	815,685,185
+ Fast Business software design cost	225,624,000	225,624,000
Total	**7,056,163,667**	**1,937,220,037**

09- Increase and decrease of investment properties:

Item	Home	Infrastructure	Total
Original cost of investment properties			
- Beginning balance	37,090,031,577	14,454,514,612	51,544,546,189
- Reclassification	(5,354,798,225)	3,188,737,477	
- Ending balance	**31,735,233,352**	**17,643,252,089**	**49,378,485,441**
Accumulated depreciation			
- Beginning balance	13,340,353,147	14,454,514,611	27,794,867,758
- Reclassification	(2,010,456,645)	2,278,910,214	268,453,569
- Increase in period	465,323,616	266,552,991	731,876,607
- Depreciation amount	*465,323,616*	*266,552,991*	*731,876,607*
- Ending balance	**11,795,220,118**	**16,999,977,816**	**28,795,197,934**
Residual value of investment property			
- Beginning balance	23,749,678,430	1	23,749,678,431
- Ending balance	**19,940,013,234**	**643,274,273**	**20,583,287,507**

10- Long-term financial investments

Item	September 30, 2026	January 1, 2026
a/. Investment in subsidiaries	**45,000,000,000**	**42,500,000,000**
+ Au Lac Technology Application & Media One Member Co., Ltd.	*20,000,000,000*	*20,000,000,000*
+ Au Lac Software Company Limited	*5,000,000,000*	*2,500,000,000*
Au Lac Plastic Engineering Technology Application Company Limited	*20,000,000,000*	*20,000,000,000*
b/. Investment in associated companies and joint ventures	**7,520,000,000**	**4,700,000,000**
+ Au Lac Advertising and Commercial Printing Joint Stock Company	*7,520,000,000*	*4,700,000,000*
c/. Financial investment reserve	**(12,776,616,568)**	**(13,267,202,693)**
. Investment reserve of Au Lac Plastic Company	-	
. Investment reserve of Au Lac Media Company	(9,175,702,421)	(10,598,457,222)
. Investment reserve of Au Lac Software Company	(3,600,914,147)	(2,668,745,471)
e/. Other long-term investments	**159,699,200**	**659,699,200**
Total	**39,903,082,632**	**34,592,496,507**

a - Investment in subsidiaries:

Details of the Company's subsidiaries as at September 30, 2026 are as follows:

Subsidiary name	Place of establishment and operation	Rate of benefit	Voting rights ratio	Main business activities
Au Lac Technology Application & Media One Member Co., Ltd.	Ho Chi Minh City	100%	100%	Technology, media
Au Lac Software Development Company Limited	Ho Chi Minh City	100%	100%	Information technology
Au Lac Plastic Engineering Technology Application Company Limited	Ho Chi Minh City	100%	100%	Production and services

b - Investment in associates:

Details of the Company's associates as at September 30, 2026 are as follows:

Name of affiliated company	Place of establishment and operation	Rate of benefit	Voting rights ratio	Main business activities
Au Lac Advertising and Commercial Printing Joint Stock Company	Ho Chi Minh City	37,6%	47%	Printing, advertising
Song An Medical Joint Stock Company (*)	Ho Chi Minh City	50%	50%	Medical, hospital

(*) Song An Medical Joint Stock Company is in the process of contributing capital and has not officially come into operation.

c - Other long-term investments	September 30, 2026		January 1, 2026	
	Quantity	Value	Quantity	Value
- Stock investment				
+ Buy shares of Dong Nai Pharmaceutical Company	11,052	*100,199,200*	7,315	*100,199,200*
+ Buy shares of Le Hoa Paper Joint Stock Company	5,450	*59,500,000*	5,450	*59,500,000*
Total	**16,502**	**159,699,200**	**12,765**	**159,699,200**

11- Prepaid expenses

Item	September 30, 2026	January 1, 2026
Short term		
- Other short-term prepaid expenses	543,522,250	1,281,250
Long term		
- Other long-term prepaid expenses	-	205,925,561
Total	**543,522,250**	**207,206,811**

12- Other short-term payables and receivables

Item	September 30, 2026	January 1, 2026
- Dividends payable	71,871,230	71,871,230
Accept short-term deposits and bets	7,157,006,872	7,317,182,872
- Fund must pay employees	1,016,597,442	1,016,597,442
- Other payables	445,207,169	710,767,887
Total	**8,690,682,713**	**9,116,419,431**

13- Taxes and other payments to the state

Item	Beginning receivables	Amount payable at the beginning of the period	Amount payable during the period	Amount actually paid during the period	Ending receivables	Amount payable at the end of the period
Value Added Tax		277,077,165	1,102,424,720	1,112,937,411	28,572,766	266,564,474
Export and Import Tax			90,299,156	90,299,156		
Corporate Income Tax	12,862,072	161,637,990	161,637,990	519,994,485	-	67,211,297
Personal Income Tax		57,850,150	249,804,103	216,598,725	17,697,552	58,456,172
Contractor Tax			3,274,396	3,274,396		-
Other taxes			40,642,475	40,642,475		-
Total		**496,565,305**	**1,680,161,517**	**1,983,746,648**	**46,270,318**	**424,310,620**

14- Equity

a- Equity fluctuation comparison table

Item	Owner's equity	Other owners' equity	Share capital surplus	Treasury stock	Development investment fund	Undistributed earnings after tax	Total
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*
Last year's opening balance	**61,725,230,000**	**2,140,945,047**	**137,662,054,443**	**(11,666,581,607)**	**2,243,857,861**	**6,938,401,960**	**199,043,907,704**
- Profit in the previous year						1,380,712,503	1,380,712,503
- Profit distribution						(3,442,025,400)	(3,442,025,400)
Last year ending balance This year beginning balance	**61,725,230,000**	**2,140,945,047**	**137,662,054,443**	**(11,666,581,607)**	**2,243,857,861**	**4,877,089,063**	**196,982,594,807**
- Profit this year						2,303,523,786	2,303,523,786
Ending balance	**61,725,230,000**	**2,140,945,047**	**137,662,054,443**	**(11,666,581,607)**	**2,243,857,861**	**7,180,612,849**	**199,286,118,593**

'b- Details of owner's investment capital

Item	September 30, 2026	January 1, 2026
- State capital contribution	7,602,110,000	7,602,110,000
- Capital contributions of other entities	54,123,120,000	54,123,120,000
Total	**61,725,230,000**	**61,725,230,000**

* Value of bonds converted into shares during the year

* Number of treasury shares: 435,814 shares

c- Capital transactions with owners and dividend distribution, profit sharing

Item	September 30, 2026	January 1, 2026
* Owner's equity		
Beginning capital contribution	**61,725,230,000**	**61,725,230,000**
+ Capital contribution increased during the year		
+ Capital contribution decreased during the year		
+ Year-end capital contribution	**61,725,230,000**	**61,725,230,000**
- Dividends, distributed profits		

d- Stocks

Item	September 30, 2026	January 1, 2026
Number of shares registered for issuance	6,172,523	5,356,212
- Number of shares sold to the public	6,172,523	6,172,523
+ Common stock	6,172,523	6,172,523
+ Preferred shares		
- Number of additional shares issued		
+ Common stock		
+ Preferred shares		
- Number of shares bought back	435,814	435,814
+ Common stock	435,814	435,814
+ Preferred shares		
Number of shares outstanding	5,736,709	5,736,709
+ Common stock	5,736,709	5,736,709
+ Preferred shares		
Par value of outstanding shares	10,000	10,000

e- Corporate funds:

Item	September 30, 2026	January 1, 2026
- Development investment fund	2,243,857,861	2,243,857,861
Total	**2,243,857,861**	**2,243,857,861**

15- Sales and service revenue:

Item	September 30, 2026	September 30, 2025
- Sales revenue and service provision	**64,881,507,410**	**76,168,898,197**
+ Sales revenue	43,150,514,954	55,324,592,034
+ Service revenue	21,730,992,456	20,844,306,163
- Revenue deductions	**49,070,200**	-
+ Discount on sales		
- Net revenue	**64,832,437,210**	**76,168,898,197**
In which: + Net revenue from goods exchange	43,101,444,754	55,324,592,034
+ Net revenue from service exchange	21,730,992,456	20,844,306,163

16- Cost of goods sold:

Item	September 30, 2026	September 30, 2025
- Cost of finished products and goods supplied	41,940,913,203	48,091,045,784
- Cost of services provided	11,865,121,881	19,166,655,367
Total	**53,806,035,084**	**67,257,701,151**

17- Financial operating revenue:

Item	September 30, 2026	September 30, 2025
- Interest on deposits and loans	4,739,704,080	3,005,173,944
- Dividends and profits shared	1,242,040,100	494,338,016
Total	**5,986,139,606**	**3,500,532,196**

18- Financial costs:

Item	September 30, 2026	September 30, 2025
- Loan interest	32,132,661	169,729,145
- Payment discount, interest on installment purchases	188,608,841	81,222,007
- Provision for investment depreciation	1,200,675,621	(253,696,060)
- Exchange rate difference loss arising during the period	10,280,345	3,377,817
Total	**1,431,697,468**	**632,909**

19- Selling expenses

Item	September 30, 2026	September 30, 2025
- Outsourced service costs	1,078,060,276.00	825,059,724
- Other cash expenses		
Total	**1,078,060,276.00**	**825,059,724**

20- General and administration expenses:

Item	September 30, 2026	September 30, 2025
- Cost of raw materials and supplies	274,484,467	82,287,042
- Labor costs	6,199,238,753	4,776,154,232
- Depreciation of fixed assets	797,371,119	2,626,470,720
- Taxes, fees and charges	45,578,960	17,549,376
- Outsourced service costs	4,432,101,366	689,265,028
- Other cash expenses	169,842,837	1,802,881,758
Total	**11,918,617,502**	**9,994,608,156**

21- Other income

Item	September 30, 2026	September 30, 2025
- Other income	10,506,426	121,383,088
Total	**10,506,426**	**121,383,088**

22- Other expenses:

Item	September 30, 2026	September 30, 2025
- Net carrying amount and expenses from sale and liquidation of fixed assets		72,222,226
- Other income	17,137,911	106,320,586
Total	**17,137,911**	**178,542,812**

23- Production and business costs by element:

Item	September 30, 2026	September 30, 2025
- Cost of raw materials and supplies		125,718,889
- Labor costs	7,895,588,123	6,185,246,959
- Depreciation of fixed assets	3,735,042,112	3,814,475,361
- Taxes, fees and charges		
- Outsourced service costs	5,608,791,257	7,725,607,792
Total	**17,537,419,019**	**18,223,545,913**

Ho Chi Minh City, Oct 30 th, 2026

Preparer	Chief Accountant	General Director
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu