DAI VIET GROUP JOINT STOCK COMPANY DVG
Address: No. 9, Alley 61, Phuong Bai Road, Yen Thanh Residential Group, Chuong My Ward, Hanoi.
MST: 0500478210

CONSOLIDATED FINANCIAL STATEMENTS

Third quarter/2026

Year 2026

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN ĐẠI VIỆT GROUP DVG
Ký ngày: 29/10/2026 17:45:03

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REPORT OF THE GENERAL MANAGEMENT BOARD

The Board of Directors of Dai Viet Group Joint Stock Company DVG (hereinafter referred to as "the Company") presents its Report and the consolidated financial statements for the third quarter of 2026.

I. COMPANY

1. Forms of capital utilization

Dai Viet Group Joint Stock Company (formerly Dai Viet Paint Group Joint Stock Company) was established and operates under business registration certificate number: 0500478210, initially registered on February 27, 2006, issued by the Hanoi Department of Planning and Investment, and amended for the 16th time on September 8, 2025.

Headquarters: No. 9, Lane 61, Phuong Bai Street, Chuong My Ward, Hanoi City

The company's charter capital is 280,000,000,000 VND (Two hundred and eighty billion Vietnamese Dong).

The paid-up capital as of September 30, 2026 is VND 280,000,000,000 (Two hundred and eighty billion Vietnamese Dong). This is equivalent to 28,000,000 shares.

The par value of the shares is VND 10,000 per share.

The company has the following branches and business locations:

Business location in Thanh Hoa. Address: National Highway 1A, Hoang Phu Commune, Thanh Hoa Provinc

- Hai Phong Branch. Address: Hamlet 5, Dong Son Commune, Tran Hung Dao Ward, Hai Phong City.

2. Business Area

The company's business areas include manufacturing, trading, and services.

3. Business lines

- Manufacture of paints, varnishes and similar coating materials; manufacture of printing inks and putty.

Details: Manufacture of building paints; Manufacture of putty, varnish and similar coating substances;

- Wholesale of materials

II. EVENTS AFTER THE ACCOUNTING CLOSING DATE FOR FINANCIAL STATEMENT PREP

The Company's Board of Directors affirms that no material events have occurred after September 30, 2026, up to the time of this report that have not been considered for adjustment or disclosed in the Financial Statements.

III. BOARD OF DIRECTORS, GENERAL MANAGEMENT BOARD AND SUPERVISORY BOARD

The members of the Board of Directors during the year and up to the time of this Report include:

Mr. Trinh Van Nhat	Chairman of the Board
Mr. Nguyen Hong Phong	Member
Ms. Du Thi Van	Member
Mr. Ngo Ngoc Dinh	Member
Ms. Le Thi Tinh	Member

The members of the Board of Directors and the Chief Accountant who have managed the company during the year and up to the time of this Report include:

Ms. Du Thi Van	General Director
Mr. Trinh Van Nhat	Deputy General Manager
Mr. Nguyen Hong Phong	Chief Accountant

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Supervisory Board

Ms. Vu Thi Khanh Linh	Prefect
Ms. Nguyen Thi Minh Hue	Member
Ms. Nguyen Thi Hien	Member

DISCLOSURE OF THE GENERAL MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for preparing consolidated financial statements that fairly and accurately reflect the Company's financial position, business performance, and cash flow for the year. In preparing these consolidated financial statements, the Company's Board of Directors commits to having complied with the following requirements:

To establish and maintain internal controls that the Board of Directors and the Company's management team deem necessary to ensure that the preparation and presentation of the consolidated financial statements are free from material misstatements due to fraud or error;

- Select appropriate accounting policies and apply them consistently;

- Provide reasonable and prudent assessments and predictions;

- Clearly state whether the accounting standards applied have been complied with, and whether there are any material deviations that require disclosure and explanation in the consolidated financial statements;

Prepare and present consolidated financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of consolidated financial statements;

- Prepare consolidated financial statements on a going concern basis, unless it is not possible to assume that the Company will continue to operate.

The Company's Board of Directors ensures that accounting records are maintained to reflect the Company's financial position accurately and fairly at all times and that the consolidated financial statements comply with applicable State regulations. They are also responsible for safeguarding the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Company's Board of Directors commits that the consolidated financial statements fairly and accurately reflect the Company's financial position as of March 31, 2026, its operating results and cash flow for the fiscal year ending on that date, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and all relevant legal regulations concerning the preparation and presentation of consolidated financial statements.

Other commitments

The Board of Directors commits that the Company complies with Decree 71/2017/ND-CP dated June 6, 2017, guiding corporate governance applicable to public companies, and that the Company does not violate its information disclosure obligations as stipulated in Circular 155/2015/TT-BTC dated October 6, 2015, and Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding information disclosure on the securities market.

Hanoi, October 25, 2026

TM. Board of Directors

General Director

M.S.D.N: 0500047821 - C.T.C.P - CÔNG TY CỔ PHẦN ĐẠI VIỆT GROUP DVG - Q. HÀ ĐÔNG - T.P HÀ NỘI

Do Thi Van

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CONSOLIDATED FINANCIAL STATEMENT

As of September 30, 2026

Unit of measurement: VND

Target	Code number	Explanation	Final number	First issue of the year
ASSET				
A. SHORT-TERM ASSETS	**100**		**260,380,868,384**	**262,174,910,238**
I. Cash and cash equivalents	**110**		**1,034,444,953**	**1,063,695,258**
1. Money	111		1,034,444,953	1,063,695,258
2. Cash equivalents	112			
II. Short-term financial investments	**120**			
1. Trading securities	121			
2. Provision for impairment of trading securities	122			
3. Investment held until maturity.	123			
III. Short-term receivables	**130**		**143,231,437,728**	**146,055,171,091**
1. Short-term receivables from customers	131		15,300,464,178	23,301,853,287
2. Prepayment to short-term suppliers	132	V.4	127,930,973,550	122,753,317,804
3. Short-term intercompany receivables	133			
4. Payments must be collected according to the progress schedule of the construction contract	134			
5. Short-term loans receivable	135			
6. Other short-term receivables	136			
7. Provision for doubtful short-term receivables.	137			
8. Assets awaiting processing	139			
IV. Inventory	**140**	V.6	**115,979,360,662**	**114,927,396,045**
1. Inventory	141		115,979,360,662	114,927,396,045
2. Provision for inventory devaluation.	142			
V. Other current assets	**160**		**135,625,041**	**128,647,844**
1. Short-term prepaid expenses	161	V.9	800,000	17,496,003
2. Deductible VAT	162		134,775,600	111,102,400
3. Taxes and other amounts due to the State	163		49,441	49,441
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B. LONG-TERM ASSETS	**200**		**82,765,427,401**	**84,957,375,368**
I. Long-term receivables	**210**			
1. Long-term receivables from customers	211			
2. Long-term upfront payment to the seller.	212			
3. Business capital in subsidiary units	213			
4. Long-term intercompany receivables	214			
6. Other long-term receivables	215			
7. Provision for long-term doubtful receivables	216			

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ASSET				
II. Fixed Assets	**220**		**25,767,649,694**	**27,723,836,180**
1. Tangible fixed assets	221	V.7	**16,953,896,225**	**18,832,071,296**
- Original price	222		35,440,647,047	35,440,647,047
- Accumulated depreciation value	223		(18,486,750,822)	(16,608,575,751)
2. Fixed assets under finance lease	224			
- Original price	225			
- Accumulated depreciation value	226			
3. Intangible fixed assets	227	V.8	8,813,753,469	8,891,764,884
- Original price	228		9,661,500,000	9,661,500,000
- Accumulated depreciation value	229		(847,746,531)	(769,735,116)
III. Investment Properties	**240**			
- Original price	241			
- Accumulated depreciation value	242			
IV. Long-term work-in-progress assets	**250**			
1. Long-term work-in-progress production and busine	251			
2. Construction in progress costs	252			
V. Long-term financial investment	**260**		**56,775,915,478**	**57,000,000,000**
1. Investing in subsidiaries	261			
2. Investing in joint ventures and affiliated companie	262		57,000,000,000	57,000,000,000
3. Investing capital in other entities.	263			
4. Provision for long-term financial investments	264		(224,084,522)	
5. Investment held until maturity.	265			
VI. Other long-term assets	**270**		**221,862,229**	**233,539,188**
1. Long-term deferred costs	271			
2. Deferred income tax assets	272			
3. Long-term equipment, supplies, and spare parts.	273			
4. Other long-term assets	274			
5. Trade advantages	279		221,862,229	233,539,188
TOTAL ASSETS (270 = 100 + 200)	**280**		**343,146,295,785**	**347,132,285,606**
FUNDING				
C. Liabilities	**300**		**2,862,288,024**	**4,495,331,551**
I. Short-term debt	**310**		**2,670,552,792**	**4,424,932,513**
1. Short-term payables to suppliers.	311		344,396,699	2,918,331,538
2. Short-term advance payment by the buyer	312		96,483,148	19,888,522
3. Taxes and other payments due to the State	314		82,534,633	293,108,833
4. Workers must be paid.	315		19,196,500	

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5. Short-term liabilities	316		471,851,861	520,000,012
6. Short-term internal payments required.	317			0
7. Payment must be made according to the	318			0
8. Short-term deferred revenue	319			0
9. Other short-term payables	320		212,934,513	84,340,744
10. Short-term loans and financial leases	321			0
11. Short-term provisions for liabilities	322			0
12. Reward and Welfare Fund	323		1,443,155,438	589,262,864
13. Price Stabilization Fund	324			0
14. Government bond repurchase transactions	325			0
II. Long-term debt	**330**		**191,735,232**	**70,399,038**
1. Long-term payment to the seller.	331			
2. Buyers pay in advance for a long term.	332			
3. Taxes and other long-term payments to the State.	333			
4. Long-term costs	334			
5. Internal payments for working capital.	335			
6. Long-term internal payment required.	336			
7. Revenue awaiting long-term allocation	337			
8. Other long-term payables	338			
9. Long-term loans and financial leases	339			
10. Convertible bonds	340			
11. Preferred stock	341			
12. Deferred income tax payable	342		191,735,232	70,399,038
13. Long-term provisions for liabilities	343			
14. Science and Technology Development Fund	344			
FUNDING				
D. EQUITY	**400**		**340,284,007,761**	**342,636,954,055**
I. Equity	**410**		**340,284,007,761**	**342,636,954,055**
1. Owner's equity contribution	411		280,000,000,000	280,000,000,000
- Common stock with voting rights	411a		280,000,000,000	280,000,000,000
- Preferred stock	411b			
2. Shareholder surplus	412		(30,000,000)	(30,000,000)
3. Bond conversion option	413			
4. Other owner's equity	414			
5. Shares repurchased from oneself (*)	415			
6. Revaluation difference of assets	416			
7. Exchange rate differences	417			
8. Development Investment Fund	418		721,577,719	294,631,432
9. Other funds belonging to equity capital	419			
10. Undistributed after-tax profit	420		18,616,318,158	21,347,314,362
- Undistributed net profit accumulated up to the end c	420a		20,066,475,501	23,899,894,635

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- Undistributed net profit for this period	420b		-1,450,157,343	-2,552,580,273
11. Benefits for non-controlling shareholders	429		40,976,111,884	41,025,008,261
TOTAL CAPITAL (440 = 300 + 400)	440		343,146,295,785	347,132,285,606

Hanoi, October 25, 2026

Schedule maker	Chief Accountant	General Director
Tran Thi Thanh	Nguyen Hong Phong	Du Thi Van

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DAI VIET GROUP DVG JOINT STOCK COMPANY
No. 9, Lane 61, Phuong Bai Street, Chuong My Ward, Hanoi City
Tax identification number: 0500478210

CONSOLIDATED BUSINESS RESULTS FOR Q3 2026

From January 1, 2026 to September 30, 2026

Indicators	MS	Explanation	This quarter of this year	This time last year	Cumulative figures from the beginning of the year to the end of this quarter (This year)	Cumulative figures from the beginning of the year to the end of this quarter (Last year)
1. Revenue from sales and services	01	VI.1	2,998,135,810	6,340,563,800	63,848,577,745	37,038,721,746
2. Revenue deductions	02			0	0	
3. Net revenue from sales and services (10=01-02)	10		2,998,135,810	6,340,563,800	63,848,577,745	37,038,721,746
4. Cost of goods sold	11	VI.2	3,282,411,033	5,903,635,067	62,537,139,062	35,497,208,614
5. Gross profit from sales and services (20=10-11)	20		-284,275,223	436,928,733	1,311,438,683	1,541,513,132
6. Financial operating revenue	21	VI.3	237	18,903	37,730	39,506
- Interest on deposits and loans			*0*		0	
- Exchange rate difference			*0*		0	
7. Financial costs	22	VI.4	0	0	224,084,522	0
- Interest on loans	*23*		0		0	
- Other financial costs			0		0	
8. Profit (or loss) share in joint ventures and associ	*24*					
8. Cost of goods sold	25	VI.7	487,924,045	556,551,768	1,534,697,596	1,646,782,228
9. Business management costs	26	VI.8	335,157,968	182,831,074	871,636,515	1,031,435,879
10. Net profit from business operations (30=20+(21-22)+24-25-26)	30		-1,107,356,999	-302,435,206	-1,318,942,220	-1,136,665,469
11. Other income	31	VI.5	0		0	
12. Other expenses	32	VI.6	6,658,969	122,749,979	58,775,306	124,396,088
13. Other profits (40=31-32)	40		-6,658,969	-122,749,979	-58,775,306	-124,396,088
14. Total profit before tax (50 = 30 + 40)	50		-1,114,015,968	-425,185,185	-1,377,717,526	-1,261,061,557

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15. Current Corporate Income Tax Expense	51	VI.10	**0**		**0**	**0**
16. Deferred Corporate Income Tax Expense	52		**0**		**72,439,817**	**0**
17. Total profit after corporate income tax (60=50-5	60		**-1,114,015,968**	**-425,185,185**	**-1,450,157,343**	**-1,261,061,557**
- Net profit after tax of the parent company						
18. Basic earnings per share(*)	70	VI.11				

Hanoi, October 25, 2026

Schedule maker	Chief Accountant	General Director
Tran Thi Thanh	Nguyen Hong Phong	Du Thi Van

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CASH FLOW STATEMENT

Direct method

As of September 30, 2026

Unit of measurement: VND

Target	Code number		Explanation	Final Issue Number	First issue of the year
I. Cash flow from operating activities					
1. Revenue from the sale of goods, provision of services, and other income.	01			77,034,485,430	47,714,631,288
2. Payments to suppliers of goods and services	2			-76,394,423,754	(164,522,205,502)
3. Payments to employees	3			-333,286,850	(576,870,209)
4. Interest already paid	4			0	
5. Corporate income tax paid	5			0	
6. Other income from business operations	6			220,000	140,585,198,000
7. Other expenses for business operations	7			-336,245,131	(218,203,833,573)
Net cash flow from operating activities	20			*(29,250,305)*	*(195,003,079,996)*
II. Cash flow from investing activities					
1. Expenses for purchasing and constructing fixed assets and other long-term assets.	21				
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22				
3. Money spent on loans and purchasing debt instruments from other entities.	23			-	
4. Proceeds from loan repayments and resale of debt instruments from other entities.	24			-	
5. Funds spent on investment and capital contributions to other entities.	25			-	*-57,000,000,000*
6. Recovered investment capital contributed to other entities.	26			-	*215,910,000,000*
7. Interest income from loans, dividends, and distributed profits.	27			-	
Net cash flow from investing activities	30				158,910,000,000
III. Cash flow from financing activities				0	
1. Proceeds from issuing shares and receiving capital contributions from owners.	31			0	
2. Payment of capital contributions to owners, repurchase of issued shares of the enterprise.	32			0	
3. Money received from borrowing	33			0	
4. Loan principal repayment	34			0	
5. Principal repayment of a financial lease	35			0	0
6. Dividends and profits paid to owners	36			0	
Net cash flow from financing activities	40			-	-
Net cash flow during the period (50 = 20+30+40)	50			(29,250,305)	(36,093,079,996)
Cash and cash equivalents at the beginning of the peric	60			1,063,695,258	37,156,775,254
The impact of changes in foreign exchange rates	61				
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70			1,034,444,953	1,063,695,258

Hanoi, October 25, 2026

Schedule maker	Chief Accountant	General Director
Tran Thi Thanh	Nguyen Hong Phong	Du Thi Van

CÔNG TY CỔ PHẦN ĐẠI VIỆT GROUP DVG

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

(These notes are an integral part of and must be read in conjunction with the consolidated financial statements.)

1. CHARACTERISTICS OF BUSINESS OPERATIONS

Form of capital ownership:

Dai Viet Group Joint Stock Company (formerly Dai Viet Paint Group Joint Stock Company) was established and operates under business registration certificate number: 0500478210, initially registered on February 27, 2006, issued by the Hanoi Department of Planning and Investment, and amended for the 16th time on September 8, 2025.

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The par value of the shares is VND 10,000 per share.

The company has the following branches and business locations:

Business location in Thanh Hoa. Address: National Highway 1A, Hoang Phu Commune, Thanh Hoa Province

- Hai Phong Branch. Address: Hamlet 5, Tran Hung Dao Ward, Hai Phong City.

The company's main business activities include:

- Manufacture of paints, varnishes and similar coating materials; manufacture of printing inks and putty.

Details: Manufacture of building paints; Manufacture of putty, varnish and similar coating substances;

- Wholesale of materials

2. ACCOUNTING SYSTEM AND POLICIES APPLIED AT THE COMPANY

2.1. Accounting period and currency used in accounting.

The Company's accounting year follows the calendar year, beginning on January 1st and ending on December 31st each year.

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

2.2. Applicable Accounting Standards and Regulations

Accounting system applied

The company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance amending and supplementing some articles of Circular No. 99/2025/TT-BTC.

Statement on Compliance with Accounting Standards and Accounting Regulations

The company has applied Vietnamese Accounting Standards and the guiding documents for those Standards issued by the State. The consolidated financial statements are prepared and presented in accordance with all the provisions of each standard, circulars guiding the implementation of accounting standards, and the current accounting system for enterprises in effect.

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2.3. Financial Instruments

Initial observations

Financial assets

The Company's financial assets include cash and cash equivalents, accounts receivable and other receivables, loans, and short-term and long-term investments. At the time of initial recognition, financial assets are determined by the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of those financial assets.

Financial liabilities

The company's financial liabilities include loans, accounts payable to suppliers and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined by the issuance price plus any costs directly related to the issuance of those financial liabilities.

Value after initial recording

Currently, there are no regulations regarding the revaluation of financial instruments after initial recognition.

2.4. Cash and cash equivalents

Money includes cash in hand, demand deposits, and monetary gold used as a store of value, excluding gold classified as inventory used as raw material for the production of products or goods for sale.

Cash equivalents are short-term investments with a maturity period of no more than 3 months, which are highly liquid, easily convertible into specific amounts of cash, and do not carry significant conversion risks.

2.5. Financial Investments

Investments held to maturity include: time deposits (including promissory notes and bills of exchange), bonds, preferred shares that the issuer is obligated to repurchase at a certain point in the future, loans, etc., held to maturity for the purpose of earning periodic interest, and other investments held to maturity.

Investments in subsidiaries, joint ventures, and associates are initially recorded in the accounting books at cost. After initial recognition, the value of these investments is determined at cost minus any provision for impairment of the investment.

Dividends received in the form of shares only record the number of shares received; they do not record an increase in the value of the investment or financial income.

Provisions for impairment of investments are established at the end of the year as follows:

- For securities investments: the basis for provision is the difference between the original cost of the investments as recorded in the accounting books and their market value at the time the provision is made.

- For investments in subsidiaries, joint ventures, and associated companies: Provisions for investment impairment are established when the investee incurs losses, based on the financial statements of the subsidiary, joint venture, or associated company at the time the provision is made.

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For long-term investments (not classified as trading securities) that do not have a significant impact on the investee: if the investment is in listed shares or the fair value of the investment can be reliably determined, the provision is based on the market value of the shares; if the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements of the investee at the time of provision.

- For investments held until maturity: based on the likelihood of recovery, provisions for doubtful receivables should be established in accordance with the law.

2.6. Accounts Receivable

Accounts receivable are tracked in detail according to the due date, debtor, currency type, and other factors as required by the Company's management needs.

Provisions for doubtful receivables are established for: overdue receivables as stipulated in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables that are not yet due but are unlikely to be collected. Specifically, the provision for overdue receivables is based on the principal repayment period according to the original sales contract, excluding any debt extensions between the parties, and for receivables that are not yet due but the debtor has gone bankrupt, is undergoing dissolution procedures, is missing, or has absconded.

2.7. Fixed Assets

Tangible fixed assets are initially recorded at their original cost. During their useful life, tangible fixed assets are recorded at their original cost, accumulated depreciation, and remaining value.

Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

- Houses and buildings
- Machinery and equipment
- Transportation and transmission means
- Computer software

Intangible assets are land use rights recognized based on the investment costs incurred to acquire the legal right to use the land, as well as related costs for land compensation, site leveling (if any), and registration fees.

Depreciation of intangible fixed assets, such as land use rights, is calculated using the straight-line method. The depreciation period is allocated according to the land use period: 35-40 years.

2.8. Upfront costs

Expenses incurred related to the business results of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to the cost of production and business operations in each accounting period is based on the nature and extent of each type of expense to select an appropriate allocation method and criteria. Prepaid expenses are gradually allocated to the cost of production and business operations using the straight-line method.

2.9. Liabilities

Accounts payable are tracked by payment due date, payer, currency type, and other factors as required by the Company's management needs.

2.10 Loans and lease liabilities

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The value of a lease liability is the total amount payable, calculated as the present value of the minimum lease payments or the fair value of the leased asset.

Loans and lease payments are tracked by individual lender, loan agreement, and repayment term. In the case of loans or debts denominated in foreign currency, detailed tracking is performed in the original currency.

2.11 Borrowing Costs

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment in construction or production of assets under construction, which are included in the value of those assets (capitalized) when all the conditions stipulated in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. In addition, for specific loans used for the construction of fixed assets and investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

For general loans used for the construction or production of an unfinished asset, the amount of borrowing costs eligible for capitalization in each accounting period is determined by the capitalization rate of the weighted average cumulative costs incurred for the construction or production of that asset. The capitalization rate is calculated based on the weighted average interest rate of outstanding loans during the period, excluding specific loans used for the construction or production of an unfinished asset. The capitalization rate for interest expense during the period is 0%.

2.12 Costs payable

Amounts payable for goods and services received from sellers or provided to buyers during the reporting period but not yet paid are recognized as production and business expenses for the reporting period.

The recording of accrued expenses as production and business costs in the period is carried out according to the matching principle between revenue and expenses incurred during the period. Accrued expenses will be settled with the actual expenses incurred. The difference between the amount provisioned and the actual expenses will be reversed.

2.13. Equity

Owner's investment capital is recorded based on the actual capital contributed by the owner.

Share premium reflects the difference between the par value, direct costs associated with issuing shares, and the issue price of shares (including cases of reissuing treasury shares) and can be a positive premium (if the issue price is higher than the par value and direct costs associated with issuing shares) or a negative premium (if the issue price is lower than the par value and direct costs associated with issuing shares).

Undistributed after-tax profit reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. In the case of dividend payments, profits to owners exceeding the undistributed after-tax profit are recorded as a reduction in capital contribution. Undistributed after-tax profit may be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders/Board of Directors and after the allocation of funds in accordance with the Company's Charter and Vietnamese law.

Dividends payable to shareholders are recorded as a liability on the Company's Balance Sheet after the Company's Board of Directors announces the dividend distribution and the Vietnam Securities Depository Center announces the record date for receiving dividends.

2.14. Revenue

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Sales revenue

Sales revenue is recognized when the following conditions are met simultaneously:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;

- The company no longer holds the right to manage the goods as the owner or the right to control the goods;

- Revenue is determined with relative certainty;
- The company has obtained or will obtain economic benefits from the sales transaction;

Identify the costs associated with the sales transaction.

Revenue from providing services

Revenue from providing services is recognized when the following conditions are simultaneously met:

- Revenue is determined with relative certainty;
- There is the potential to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed as of the date of the consolidated balance sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction for providing that service.

The portion of service delivery completed is determined using the work completion assessment method.

Financial operating revenue

Revenue arising from interest, royalties, dividends, shared profits and other financial operating revenues is recognized when both of the following two (2) conditions are met:

- There is potential to obtain economic benefit from that transaction;
- Revenue figures are determined with relative certainty.

2.15. Cost of Goods Sold

The cost of goods sold for the year is recorded in accordance with the revenue generated during the year and in compliance with the prudence principle. Cases of material and goods losses exceeding the prescribed limits, expenses exceeding normal limits, and inventory losses after deducting the responsibility of the relevant individuals and groups, etc., are fully and promptly recorded in the cost of goods sold for the year.

2.16. Financial costs

The expenses recorded as financial expenses include:

- Costs or losses related to financial investment activities;
- Costs of borrowing;
- Losses from the liquidation and transfer of short-term securities, and transaction costs associated with selling securities;
- Provisions for impairment of trading securities, provisions for investment losses in other entities, losses arising from the sale of foreign currency, exchange rate losses, etc.

These amounts are recorded based on the total amount incurred during the year, and are not offset against financial operating revenue.

2.17. Corporate Income Tax

a. Deferred income tax assets and Deferred income tax liabilities

Deferred income tax assets are determined based on the total deductible temporary differences and the carry-forward deductible value of unused tax losses and tax credits. Deferred income tax liabilities are determined based on taxable temporary differences.

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Deferred corporate income tax assets and deferred income tax liabilities are determined at the applicable corporate income tax rate, based on the tax rates and tax laws in effect at the end of the accounting period.

b. Current Corporate Income Tax Expense and Deferred Corporate Income Tax Expense

Current corporate income tax expense is determined based on taxable income for the year and the corporate income tax rate for the current fiscal year.

Deferred corporate income tax expense is determined based on the deductible temporary difference, the taxable temporary difference, and the corporate income tax rate.

Current corporate income tax expenses are not offset against deferred corporate income tax expenses.

2.18. Stakeholders

Parties are considered related if they have the ability to control or exert significant influence over the other party in decision-making regarding financial and operational policies. Related parties of the Company include:

Businesses that directly or indirectly, through one or more intermediaries, have control over the Company, are under the Company's control, or share control with the Company, including parent companies, subsidiaries, and affiliated companies.

- Individuals who directly or indirectly hold voting rights in the Company and have a significant influence over the Company, key management personnel of the Company, and close family members of these individuals;

-Businesses in which the aforementioned individuals directly or indirectly hold a significant stake or have considerable influence. In considering each related-party relationship for the purpose of preparing and presenting the consolidated financial statements, the Company pays attention to the nature of the relationship rather than its legal form.

In considering each related-party relationship for the purpose of preparing and presenting consolidated financial statements, the Company pays attention to the nature of the relationship rather than its legal form.

2.19 Other accounting principles and methods

a. Purpose of preparing consolidated financial statements

The company prepares these consolidated financial statements to meet the information disclosure requirements stipulated in Circular No. 155/2015/TT-BTC and Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market.

Accordingly, this consolidated financial statement is prepared based on data from Dai Viet Group Joint Stock Company (DVG) and its subsidiaries, including:

Company Name	Ownership percentage	Address
TCTC Investment Joint Stock Company	84.01%	Quang Tri
Newton International Joint Stock Company	15.96%	Hanoi

b. The basis for consolidation

(*) Affiliated company of TCTC Investment Joint Stock Company

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The Company's consolidated financial statements are prepared by consolidating the financial statements of the parent company and its subsidiaries. A company is identified as a subsidiary when it has the ability to control the financial and operational policies of the investee companies in order to obtain benefits from their operations.

(i) Subsidiary

Subsidiaries are entities under the control of the parent company. The financial statements of subsidiaries are included in the consolidated financial statements from the date the control takes effect until the date the control ceases.

The accounting policies of subsidiaries may be adjusted to ensure that the accounting policies applied at the parent company and the subsidiaries do not differ significantly.

The value of the Company's investments in associate companies is reflected in the consolidated financial statements using the equity method. Accordingly, investments in associate companies are presented on the consolidated balance sheet at cost adjusted for changes in the Company's stake in the associate company's net assets after the date of acquisition. Losses at the associate companies exceeding the Company's stake in these companies are not recognized.

(ii) Interests of non-controlling shareholders

Non-controlling shareholder interests are determined by the proportion of non-controlling shareholders' ownership in the net assets of the acquired entity at the date of acquisition.

The minority shareholder interest in the net assets of the consolidated subsidiary is determined as a separate item, distinct from the parent company's equity. The minority shareholder interest comprises the value of minority shareholder interests at the initial business combination date and the minority shareholder's share of the change in equity since the business combination date. Losses corresponding to minority shareholder equity exceeding their share of the subsidiary's total equity are deducted from the parent company's interest minus the minority shareholder's binding obligation and ability to offset such losses.

(iv) Affiliated companies

Associates are companies in which the parent company has significant, but not controlling, influence over the financial and operational policies of the associates. Associates are accounted for using the equity method. Consolidated financial statements include the portion of the parent company's equity-accounted-for income and expenses of the associates, adjusted according to the parent company's accounting policies, from the date the significant influence over these companies began until the date the parent company ceased to exist.

When the parent company's share of the associate's losses exceeds the parent company's equity interest in the associate, the book value of the investment (including long-term investments, if any) will be written down to zero, and recognition of future losses will cease, except for losses that the parent company is obligated to pay or has paid on behalf of the associate.

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

1. CASH AND CASH EQUIVALENTS

	Final number	*First issue of the year*
Cash	1,032,199,668	*1,040,768,027*
Bank deposits	2,245,285	*22,927,231*
Total	**1,034,444,953**	**1,063,695,258**

2. ACCOUNTS RECEIVABLE FROM CUSTOMERS

	Final number	*First issue of the*
Short-term accounts receivable		
The balance details are as follows:		
Hung Dai Nam Joint Stock Company	3,718,003,040	*5,718,003,040*
Sendai Group Joint Stock Company	3,505,428,751	*2,489,917,199*
Newton International Joint Stock Company		*1,970,652,205*
Viettin Group Joint Stock Company	3,560,599,887	*3,513,485,126*
Sudo Vietnam Joint Stock Company		*1,341,891,437*
Son Trieu Son Trading Joint Stock Company		*2,877,083,853*
Dai Viet International Pharmaceutical Technology Joint Stock Company		
Accounts receivable from other customers	4,516,432,500	*5,390,820,427*
Total	**15,300,464,178**	**23,301,853,287**

3. PAY IN ADVANCE TO THE SELLER

Short term

	Final number	*First issue of the year*
Dai Viet Petroleum Investment Joint Stock Company		1,985,779,637
Dai Viet Investment Group Joint Stock Company		29,907,000,000
Ms. Duong Bich Ngoc	23,398,990,000	23,398,990,000
Ms. Le Thi Tinh	31,565,850,000	31,565,850,000
Ms. Le Thi Trang	19,074,500,000	19,074,500,000
Mr. Le Xuan Tai	12,564,110,000	12,564,110,000
Other customers	41,327,523,550	4,347,088,167
Total	**127,930,973,550**	**122,753,317,804**

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4 . INVENTORY

	Final number		*First issue of the year*	
	Original price	*Preventive*	*Original price*	*Preventive*
- Raw materials	37,858,946,213		36,845,496,418	
- Work-in-progress production costs	76,690,778,526		76,690,778,526	
- Finished product	40,855,923		2,341,101	
- Goods	1,388,780,000		1,388,780,000	
Total	**115,979,360,662**		**114,927,396,045**	

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

5. INCREASES AND DECREASES IN TANGIBLE FIXED

Target	Houses, buildings	Machinery and equipment	Transmission and transport vehicles	Management equipment and tools	Other fixed assets	Total
I. Original cost of tangible fixed assets						
1. Beginning balance	**3,197,882,000**	**30,016,495,956**	**2,226,269,091**			**35,440,647,047**
2. Increase during the period						
- Purchase within the year						
- Capital investment completed						
- Reclassify						
3. Decrease in the period						
- Shift to investment real estate						
- Liquidation, sale						
- Other discounts						
4. Ending balance	**3,197,882,000**	**30,016,495,956**	**2,226,269,091**			**35,440,647,047**
II. Accumulated Depreciation Value						
1. Beginning balance	**1,221,719,845**	**13,160,586,815**	**2,226,269,091**			**16,608,575,751**
2. Depreciation during the period	**134,862,138**	**1,743,312,933**				**1,878,175,071**
- Depreciation increased during the p	134,862,138	1,743,312,933				1,878,175,071
DVG	134,862,138	1,743,312,933				
- Increase due to consolidation						
- Reclassify						
3. Decrease during the period						
- Liquidation, sale						
- Other discounts						
4. Ending balance	**1,356,581,983**	**14,903,899,748**	**2,226,269,091**			**18,486,750,822**
III. Remaining value of tangible fixed assets						
1. On the first day of the term	**1,976,162,155**	**16,855,909,141**				**18,832,071,296**
2. On the last day of the term	**1,841,300,017**	**15,112,596,208**				**16,953,896,225**
- Original cost of tangible fixed assets that have been fully depreciated but are still in use as			2,378,574,409	4		

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

6. INCREASES AND DECREASES IN INTANGIBLE FIXED ASSETS

Target	Land use rights	Software	Total
I. Original cost of intangible fixed assets			
1. Beginning balance	**8,859,571,336**	**32,193,548**	**8,891,764,884**
2. Increase during the period			
- Purchase during the period			
- Created internally within the company			
- Increase due to business mergers			
- Reclassify			
3. Decrease in the period			
- Liquidation, sale			
- Other discounts			
4. Ending balance	**8,859,571,336**	**32,193,548**	**8,891,764,884**
II. Accumulated Depreciation Value			
1. Beginning balance	**411,928,664**	**357,806,452**	**769,735,116**
2. Depreciation during the peri	**60,011,415**	**18,000,000**	**78,011,415**
- Depreciation increased during	60,011,415	18,000,000	78,011,415
DVG	60,011,415	18,000,000	
TCTC			
- Other increases			
3. Decrease during the period			
- Liquidation sale			
- Other discounts			
4. Ending balance	**471,940,079**	**375,806,452**	**847,746,531**
III. Remaining value of intangible fixed assets			
1. On New Year's Day	**8,859,571,336**	**32,193,548**	**8,891,764,884**
2. On the last day of the term	**8,799,559,921**	**14,193,548**	**8,813,753,469**

- Year-end remaining value of tangible fixed assets currently pl 0 VND
- Fixed assets that have been fully depreciated at the end of the 0 VND

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

7 . PREPAID COSTS

	Final number	*year*
7.1 Short-term prepaid expenses		
- Tools and equipment	800,000	17,496,003
- Office rent		
- Other expenses		
Total	**800,000**	**17,496,003**
7.2 Long-term upfront costs		
- Tools and equipment awaiting allocation		
- Staff training costs		
- Consulting fees		
- Other expenses		
Total		

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

8. PAYABLE TO THE SELLER

	Final number		*First issue of the year*	
	Value	*Number of people capable of repaying the debt*	*Value*	*Number of people capable of repaying the debt*
The balance details are as follows:				
Candy International Joint Stock Company	297,916,640	297,916,640	2,888,745,121	2,888,745,121
Other customers	45,498,059	45,498,059	8,604,000	8,604,000
Total	**344,396,699**	**344,396,699**	**2,918,331,538**	**2,918,331,538**

9. BUYER PAYS IN ADVANCE

	Final number		*First issue of the year*	
	Value	*Number of people capable of repaying*	*Value*	*Number of people capable of repaying*
Short term				
- Other subjects	**96,483,148**	**96,483,148**	19,888,522	19,888,522
Add	**96,483,148**	**96,483,148**	**19,888,522**	**19,888,522**

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

10 TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

	Final number	*Amount payable*	*Amount actually paid/deducted*	*First issue of the year*
Must pay				
Value Added Tax	50,649,493	5,107,886,220	5,318,460,420	261,223,693
Types of taxes				
Fees, charges, and other payable amounts.	31,885,140			31,885,140
Total	**82,534,633**	**5,107,886,220**	**5,318,460,420**	**293,108,833**

The company's tax returns will be subject to audit by the tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amounts presented in the financial statements may be subject to change at the discretion of the tax authorities.

11 COSTS TO BE PAID

Short term	**Final number**	**First issue of the year**
- Other expenses	471,851,861	520,000,012
- Factory rental costs		
Add	**471,851,861**	**520,000,012**

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14. EQUITY

a. Table of changes in equity

Target	Owner's investment capital	Share premium	Development Investment Fund	Undistributed profits	Non-controlling shareholder interests	Add
Beginning balance of the previous year	**280,000,000,000**	**(30,000,000)**	**294,631,432**	**23,899,894,635**	**9,327,345,429**	**313,491,871,496**
Profit in the previous year		0		-2,552,580,273	-15,680,745	-2,568,261,018
Allocation from the Reward and Welfare Fund	0	0		0		0
Increase due to business mergers	0	0		0	41,025,008,261	41,025,008,261
Profit distribution					(9,311,664,684)	(9,311,664,684)
Last year's closing balance	**280,000,000,000**	**(30,000,000)**	**294,631,432**	**21,347,314,362**	**41,025,008,261**	**342,636,954,055**
Beginning balance this year	**280,000,000,000**	**(30,000,000)**	**204,907,790**	**21,347,314,362**	**41,025,008,261**	**342,636,954,055**
Capital increase during the period (i)	0	0				0
Profit (loss) for this period		0	426,946,287	-2,730,996,204	-48,896,378	(2,352,946,295)
Other increases	0	0				
Settlement of funds	0	0				0
Dividends		0				
This ending balance	**280,000,000,000**	**(30,000,000)**	**631,854,077**	**18,616,318,158**	**40,976,111,883**	**340,284,007,760**

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

c. Details of owner's capital contribution

	Final number	*Proport*	*First issue of the year*	*Propor*
Mr. Bui Van Thuy	501,845,000	*0.18%*	501,845,000	*0.18%*
- Capital contributions from shareholders	279,498,155,000	*99.82%*	279,498,155,000	99.82%
Total	**280,000,000,000**	**100%**	**280,000,000,000**	**100%**

d. Capital transactions with owners and dividend distribution, profit sharing.

	This time this year	*This time last year*
- Owner's investment capital	**280,000,000,000**	**40,000,000,000**
+ Initial capital contribution at the beginning of	280,000,000,000	40,000,000,000
+ Capital contribution increased during the year		
+ Capital contribution decreased during the year		
Capital contribution at the end of the period	280,000,000,000	40,000,000,000
- Dividends, distributed profits		

e. Stocks

	This time this year	*This time last year*
- Number of shares registered for issuance		
- Number of shares sold to the public	28,000,000	4,000,000
+ Common stock	*28,000,000*	*4,000,000*
+ Preferred stock		
- Number of shares repurchased		
+ Common stock		
+ Preferred stock		
- Number of outstanding shares	28,000,000	4,000,000
+ Common stock	*28,000,000*	*4,000,000*
+ Preferred stock		

* Par value of outstanding shares: VND 10,000/share

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NOTES TO THE FINANCIAL STATEMENTS

For the financial reporting period ending September 30, 2026

Unit of measurement: VND

15 . TOTAL REVENUE FROM SALES AND SERVICES

	This quarter of this year	*This time last year*
Revenue		
Revenue from finished goods	17,706,000	1,402,874,000
Revenue from the sale of goods, finished products, and servi	2,980,429,810	4,937,689,800
Total	**2,998,135,810**	**6,340,563,800**

16 . COST OF GOODS SOLD

	This quarter of this year	*This time last year*
- Cost of finished goods	129,036,586	846,287,724
- Cost of goods sold	3,153,374,447	5,057,347,343
Total	**3,282,411,033**	**5,903,635,067**

17 . FINANCIAL ACTIVITY REVENUE

	This quarter of this year	*This time last year*
- Interest on deposits and loans	237	18,903
- Exchange rate difference		
Total	**237**	**18,903**

18 . FINANCIAL COSTS

	This quarter of this year	*This time last year*
- Interest on loans		
- Realized exchange rate difference		
Total		

19 . OTHER INCOME

	This quarter of this year	*This time last year*
- Liquidation and sale of fixed assets		
- Other income		
Total		

20 . OTHER COSTS

	This quarter of this year	*This time last year*
- Other expenses	6,658,969	122,749,979
Total	**6,658,969**	**122,749,979**

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21 . SALES COSTS

	This quarter of this year	*This time last year*
- Costs of raw materials, supplies, and office equipment.		
- Labor costs	20,669,077	89,296,800
- Depreciation costs of fixed assets	467,254,968	467,254,968
- Taxes, fees, and charges		
- Outsourced service costs		
Other expenses in cash		
Total	**487,924,045**	**556,551,768**

22 . BUSINESS MANAGEMENT COSTS

	This quarter of this year	*This time last year*
- Costs of raw materials, supplies, and office equipment.	480,000	7,422,000
- Labor costs	62,349,884	80,757,550
- Depreciation costs of fixed assets	48,963,395	48,952,395
- Taxes, fees, and charges		
- Outsourced service costs		
Other expenses in cash	223,375,689	45,699,129
Total	**335,157,968**	**182,831,074**

23 . CURRENT CORPORATE INCOME TAX EXPENSES

	This quarter of this year	*This quarter of this year*
- Corporate income tax expense calculated on taxable income for the current year.		
- Adjusting corporate income tax expenses from previous years into the current year's income tax expense.		
Total		

24 . Earnings per share

Earnings per share are calculated by dividing net profit attributable to shareholders by the weighted average number of outstanding common shares during the year, excluding common shares repurchased by the Company and held as treasury stock.

	This quarter of this year	*This quarter of this year*
Net profit after tax	**(1,114,015,968)**	**(425,185,185)**
Profits allocated to common stock	*(1,114,015,968)*	*(425,185,185)*
Average number of outstanding common shares during	28,000,000	28,000,000
Earnings per share	**(40)**	**(15)**

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25. RELATED PARTY TRANSACTIONS

Other related parties to the Company include: subsidiaries, associates, jointly controlled businesses, individuals with direct or indirect voting rights in the Company and their immediate family members, businesses managed by key employees and individuals with direct or indirect voting rights in the Company and their immediate family members.

26. LIST OF RELATED PARTIES

The company's financial instruments include:

Unit of measurement: VND

Other stakeholders	Address	Relationship
TCTC Investment Joint Stock Company	Quang Tri	Subsidiary company from December 31, 2025
Newton International Joint Stock Company	Hanoi	Affiliated company of a subsidiary

Financial assets and financial liabilities were not valued at fair value at the end of the accounting period because Circular 210/2009/TT-BTC and current regulations require the presentation of financial statements and disclosures for financial instruments but do not provide equivalent guidance on the valuation and recognition of fair value of financial assets and financial liabilities, except for provisions for doubtful receivables and provisions for impairment of securities investments, which are detailed in the relevant Notes.

Financial risk management

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the costs of risk incurred and the costs of risk management. The Company's Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market risk

The Company's business operations will primarily be subject to risk from changes in prices, exchange rates, and interest rates.

Price risk

The company is subject to price risk on equity instruments arising from short-term and long-term equity investments due to the uncertainty surrounding the future price of the invested shares. Long-term equity investments are held for long-term strategic purposes, and at the end of the accounting period, the company has no plans to sell these investments.

Exchange rate risk

The company is exposed to exchange rate risk because the fair value of future cash flows from a financial instrument will fluctuate with changes in foreign exchange rates when the company's borrowings, revenues, and expenses are realized in currencies other than the Vietnamese Dong.

Interest rate risk

The company faces interest rate risk because the fair value of future cash flows from a financial instrument will fluctuate with changes in market interest rates when the company has term deposits, loans, and other liabilities subject to floating interest rates. The company manages interest rate risk by analyzing the competitive market situation to obtain interest rates that are favorable to its objectives.

Credit risk

Credit risk is the risk that one party to a financial instrument or contract will be unable to fulfill its obligations, resulting in financial losses for the Company. The Company faces credit risks from its business operations (primarily with respect to accounts receivable) and financial activities (including bank deposits, loans, and other financial instruments).

In addition to the disclosures to stakeholders already explained in the sections above, the Board of Directors commits to not engaging in transactions with any other related parties.

27. COMPARATIVE DATA

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The comparative figures in the Consolidated Balance Sheet and corresponding Notes are from the consolidated financial statements as of December 31, 2025, audited by International Auditing and Valuation Company Limited. The figures in the Income Statement, Cash Flow Statement, and corresponding Notes are from the consolidated financial statements prepared by the Company itself for the financial reporting period ending September 30, 2026.

Schedule maker	Chief Accountant	General Director
Tran Thi Thanh	Nguyen Hong Phong	Do Thi Van

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