Form No. B01-DN

CÔNG TY C PHN BAO BÌ VÀ IN NÔNG NGHIP
Digitally signed by Nguyn Thành Thái
DN: C=VN, S=HÀ NI, L=Kim Liên, OU=CÔNG TY C PHN BAO BÌ VÀ IN NÔNG NGHIP, T=Phó Ch tch HĐQT kiêm Phó Tng Giám đc, CN=Nguyn Thành Thái, OID.0.9.2342.19200300.100.1.1=CCCD:037089005150
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Date: 2026.10.29 16:33:02

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of September 30th, 2026

Unit: VND

ITEM	Code	Note	30/09/2026	01/01/2026
A. CURRENT ASSETS	**100**		**967,071,577,372**	**778,836,164,256**
I. Cash and Cash Equivalents	**110**	V.01	**72,337,725,373**	**113,806,623,268**
1. Cash	111		57,637,725,373	49,306,623,268
2. Cash Equivalents	112		14,700,000,000	64,500,000,000
II. Short-term Financial Investments	**120**	V.02	**374,185,410,959**	**180,000,000,000**
1. Held-to-maturity Investments	123		374,185,410,959	180,000,000,000
III. Short-term Receivables	**130**		**319,064,037,334**	**314,917,910,958**
1. Short-term Receivables from Customers	131	V.03	284,639,183,436	308,913,332,112
2. Short-term Prepayments to Suppliers	132	V.04	32,782,688,523	2,131,271,820
3. Other Short-term Receivables	135	V.05	1,642,165,375	3,873,307,026
4. Provision for Doubtful Short-term Receivables	137			
IV. Inventory	**140**	V.06	**200,392,899,685**	**169,329,653,689**
1. Inventory	141		200,392,899,685	169,329,653,689
2. Provision for Inventory Write-down (*)	142			
V. Other Current Assets	**160**		**1,091,504,021**	**781,976,341**
1. Short-term Prepaid Expenses	161	V.07	1,091,504,021	781,976,341
2. Deductible VAT	162			
B. NON-CURRENT ASSETS	**200**		**477,020,942,425**	**526,695,055,960**
I. Fixed Assets	**220**		**299,563,231,193**	**360,056,936,381**
1. Tangible Fixed Assets	221	V.08	299,563,231,193	360,056,936,381
Original Cost	*222*		*1,448,357,272,589*	*1,419,109,466,835*
Accumulated Depreciation (*)	*223*		*(1,148,794,041,396)*	*(1,059,052,530,454)*
II. Long-term Work-in-progress	**250**	V.09	**19,182,071,332**	**155,082,925,064**
1. In-progress Construction Costs	252		19,182,071,332	155,082,925,064
III. Long-term Financial Investments	**260**	V.10	**10,000,000,000**	**10,000,000,000**
1. Investment in Subsidiaries	261			
2. Held-to-maturity Investments	265		10,000,000,000	10,000,000,000
IV. Other Long-term Assets	**270**		**148,275,639,900**	**1,555,194,515**
1. Long-term Prepaid Expenses	271	V.07	148,275,639,900	1,555,194,515
TOTAL ASSETS	**280**		**1,444,092,519,797**	**1,305,531,220,216**

Form No. B01-DN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of September 30th, 2026
(Cont')

Unit: VND

ITEM	Code	Note	30/09/2026	01/01/2026
C. LIABILITIES	**300**		**554,623,367,908**	**464,515,704,106**
I. Current Liabilities	310		553,343,367,908	463,235,704,106
1. Short-term Accounts Payable to Suppliers	311	V.11	124,618,449,819	139,657,263,920
2. Short-term Advance Payments from Customers	312	V.12	212,316,896	372,888,790
3. Dividends and profits payable	313		208,014,650	0
4. Taxes and Other Payables to the State	314	V.13	33,327,319,183	24,572,147,975
5. Payables to Employees	315		185,620,338,723	107,025,339,071
6. Short-term Accrued Expenses	316	V.14	3,424,602,302	1,394,026,385
7. Other Short-term Payables	320	V.15	8,766,329,387	8,111,132,418
8. Short-term Loans and Financial Lease Liabilities	321	V.16	153,586,705,401	100,292,668,667
9. Provision for Short-term Liabilities	322	V.17	0	44,394,955,646
10. Bonus and Welfare Fund	323		43,579,291,547	37,415,283,244
II. Non-Current Liabilities	**330**		**1,280,000,000**	**1,280,000,000**
1. Other Long-term Payables	338	V.15	1,280,000,000	1,280,000,000
2. Long-term Loans and Financial Lease Liabilities	339	V.16		
D. EQUITY	**400**		**889,469,151,889**	**841,015,516,110**
I. Equity	**410**	V.18	**889,469,151,889**	**841,015,516,110**
1. Owner's Contributions	411		270,000,000,000	270,000,000,000
Voting Common Shares	*411a*		*270,000,000,000*	*270,000,000,000*
2. Share Premium	412		2,054,360,736	2,054,360,736
3. Development Investment Fund	418		506,446,071,119	444,615,786,510
4. Undistributed After-tax Profit	420		110,968,720,034	124,345,368,864
- Undistributed After-tax Profit Accumulated Until the Er.	420a			
- Undistributed After-tax Profit for This Period	420b		*110,968,720,034*	*124,345,368,864*
II. Other Funds and Reserves	**430**		-	-
TOTAL CAPITAL SOURCES	**440**		**1,444,092,519,797**	**1,305,531,220,216**

Hanoi, October 22nd, 2026

Prepared by:	Chief Accountant	General Director
Dang Thi Thuy Trang	Ta Thi Tuyet Nga	Le Duy Toan

Form No. 02B-DN

CONSOLIDATED INCOME STATEMENT

For the 3rd quarter and the first 9 months of 2026

Unit: VND

ITEM	Code	Note	Q3-2026	Q3-2025	Cumulative for 2026	Cumulative for 2025
1. Revenue from Sales and Service Provision	**01.**	VI.1	**513,356,026,728**	**458,166,712,464**	**1,397,037,901,081**	**1,224,677,080,428**
2. Revenue Deductions	02.	VI.2	65,567,902	491,049,082	501,619,413	810,821,857
3. Net Revenue from Sales and Service Provision	**10**	VI.3	**513,290,458,826**	**457,675,663,382**	**1,396,536,281,668**	**1,223,866,258,571**
4. Cost of Goods Sold	11	VI.4	405,666,403,987	374,871,843,703	1,108,399,814,620	988,233,137,126
5. Gross Profit from Sales and Service Provision	**20**		**107,624,054,839**	**82,803,819,679**	**288,136,467,048**	**235,633,121,445**
6. Financial Income	21	VI.5	9,941,526,716	1,987,248,987	14,814,232,390	2,643,967,510
7. Financial Expenses	22	VI.6	2,671,728,777	362,405,751	6,039,332,849	967,139,746
Of which: Interest Expenses	*23*		2,671,728,777	362,246,705	6,001,469,083	946,146,639
8. Share of Profit or Loss from Joint Ventures and Affiliates	*24*					
9. Selling Expenses	25	VI.8	17,769,974,609	12,624,423,400	48,425,358,599	33,704,540,423
10. Corporate Management Expenses	26	VI.8	41,906,311,791	33,937,763,769	118,749,022,580	99,107,223,466
11. Net Profit from Operating Activities	**30**		**55,217,566,378**	**37,866,475,746**	**129,736,985,410**	**104,498,185,320**
12. Other Income	31	VI.7	76,987,684	135,188,365	561,753,427	352,208,196
13. Other Expenses	32		(1,749,018)	-	42,657,044	35,346,921
14. Other Profit	**40**		**78,736,702**	**135,188,365**	**519,096,383**	**316,861,275**
15. Total Accounting Profit Before Tax	**50**		**55,296,303,080**	**38,001,664,111**	**130,256,081,793**	**104,815,046,595**
Profit from Subsidiaries						
Total Taxable Profit			**55,296,303,080**	**38,001,664,111**	**130,256,081,793**	**104,815,046,595**
16. Current Corporate Income Tax Expense ()	51	VI.9	8,954,325,355	5,480,498,415	20,861,258,574	15,100,684,911
17. Deferred Corporate Income Tax Expense	52					
18. Net Profit After Corporate Income Tax	**60**		**46,341,977,725**	**32,521,165,696**	**109,394,823,219**	**89,714,361,684**
19. Basic Earnings per Share	70		1,716.4	1,204.5	4,051.7	3,322.8

Ha Noi, October 22nd, 2026

Prepared by:	Chief Accountant	General Director
Dang Thi Thuy Trang	Ta Thi Tuyet Nga	Le Duy Toan

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY
72 Truong Chinh Street, Kim Lien Ward, Hanoi City

CONSOLIDATED FINANCIAL STATEMENT
Year 2026
Form No. 03B-DN

CONSOLIDATED CASH FLOW STATEMENT
(Indirect Method)
For the first 9 months of 2026

ITEM	Code	9 months of 2026	9 months of 2025
I. Cash Flow from Operating Activities			
1. Profit Before Tax	01.	*130,256,081,793*	*104,815,046,595*
2. Adjustments for items			
Depreciation of fixed assets and investment properties	02.	91,460,889,116	69,758,292,431
Provisions	03.	(44,728,918,192)	(29,789,880,545)
Profit or loss from investment activities	05.	(14,907,303,677)	(2,603,794,341)
Interest expenses	06.	6,243,803,329	946,146,639
3. Profit from operating activities before changes in working capital	08.	*168,324,552,369*	*143,125,810,779*
- Increase or decrease in receivables	09.	356,626,892	47,926,803,423
- Increase or decrease in inventory	10.	(31,141,754,786)	46,323,777,028
- Increase or decrease in payables (excluding interest payable, corporate income tax payable)	11.	62,139,296,348	(35,979,114,592)
- Increase or decrease in prepaid expenses	12.	(759,274,854)	4,534,673,863
- Interest paid	14.	(5,162,981,870)	(389,598,021)
- Corporate income tax paid	15.	(21,159,860,911)	(15,615,306,102)
- Other cash receipts from operating activities	16.	50,581,777	
- Other cash payments for operating activities	17.	(423,853,829)	(291,410,310)
Net Cash Flow from Operating Activities	20.	*172,223,331,136*	*189,635,636,068*
II. Cash Flow from Investing Activities			
1. Cash outflows for purchasing fixed assets and other long-term assets	21.	(36,822,793,174)	(143,880,146,748)
2. Cash inflows from disposal or sale of fixed assets and other long-term assets	22.	221,818,181	37,037,037
3. Cash outflows for loans and purchasing debt instruments from other entities	23.	(190,000,000,000)	(80,000,000,000)
4. Cash inflows from loan repayments or selling debt instruments from other entities	24.		20,000,000,000
5. Interest received, dividends, and profits distributed	27.	13,605,442,818	2,566,757,304
Net Cash Flow from Investing Activities	*30.*	*(212,995,532,175)*	*(201,276,352,407)*
III. Cash Flow from Financing Activities			
1. Repayment of capital to shareholders, repurchase of issued shares	32.		2,524,360,736
2. Cash inflows from borrowings	33.	310,387,610,909	239,033,048,626
3. Cash outflows for loan principal repayments	34.	(257,093,572,165)	(261,152,029,309)
4. Dividends and profits paid to shareholders	36.	(53,990,735,600)	-
Net Cash Flow from Financing Activities	40.	*(696,696,856)*	*(19,594,619,947)*
Net Cash Flow for the Period	50.	*(41,468,897,895)*	*(31,235,336,286)*
Cash and Cash Equivalents at the Beginning of the Period	60.	**113,806,623,268**	**139,472,576,267**
Effect of Exchange Rate Changes on Foreign Currency Conversion	61.		
Cash and Cash Equivalents at the End of the Period	70.	**72,337,725,373**	**108,237,239,981**

Hanoi, October 22nd, 2026

Prepared by:	Chief Accountant	General Director
Dang Thi Thuy Trang	Ta Thi Tuyet Nga	Le Duy Toan

M.S.D.N: 0101500864 - C.T.C.P - CÔNG TY CỔ PHẦN BAO BÌ VÀ IN NÔNG NGHIỆP - THÀNH PHỐ HÀ NỘI

NOTE TO CONSOLIDATED FINANCIAL STATEMENT

FOR THE 3RD QUARTER AND THE FIRST 9 MONTHS OF FY 2026

(These notes are an integral part of and should be read in conjunction with the Consolidated Financial Statements)

I. BUSINESS OPERATIONS CHARACTERISTICS

1. Capital Ownership Form:

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY is a joint-stock company established in Vietnam under Decision No. 686/QĐ/BNN - TCCB dated March 22, 2004, by the Minister of Agriculture and Rural Development. The company operates according to Business Registration Certificate No. 0103004779 dated July 2, 2004, amended for the second time on May 29, 2008, by the Hanoi Department of Planning and Investment, amended for the third time on November 23, 2012, changing the business code to 0101508664, amended for the fourth time on August 18, 2014, increasing the charter capital to VND 108,000,000,000, amended for the fifth time on September 6, 2016, amended for the sixth time on September 14, 2016, amended for the seventh time on December 1, 2016, merging the subsidiary – APP Packaging Co., Ltd. into the parent company, amended for the eighth time on November 1, 2018, increasing the charter capital to 172,800,000,000 VND, amended for the ninth time on January 11, 2019, increasing the charter capital to 180,000,000,000 VND, amended for the tenth time on February 25, 2020, changing the legal representative title, amended for the eleventh time on October 4, 2024, changing the legal representative's documents, amended for the twelfth time on October 14th , 2025, updating registered administrative boundaries and increasing the charter capital to 270,000,000,000 VND.

The AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY has its headquarters located at No. 72, Truong Chinh Street, Kim Lien Ward, Hanoi.

Currently, the company has two production and business locations:

- Location 1: Lot 3, CN 3, Ngoc Hoi Industrial Cluster, Ngoc Hoi Ward, Hanoi City
- Location 2: C1 Street, Pho Noi A Industrial Park, Nhu Quynh Ward, Hung Yen Province (Business Registration Number 00001 issued by the Hung Yen Department of Planning and Investment on July 2nd, 2019).

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY is a joint-stock company funded by shareholders and operates under the Enterprise Law of Vietnam.

2. Business Field

The company's business field is production and trade.

3. Business Activities

- Printing: Printing maps, newspapers, office supplies, labels, packaging, and other materials for all economic sectors.
- Business activities related to the import and export of printing materials and equipment, and related services, including office supplies.
- Printing design, advertising services.
- Hotel and restaurant business (excluding bars, karaoke rooms, and discotheques).
- Real estate business and office leasing.
- Trading and importing/exporting steel, non-ferrous metals, electrical, electronic, refrigeration equipment, and related components; agricultural products, plastics, and plastic products.
- Agency services for buying, selling, and consignment of goods.

4. Normal Business Cycle

The normal operating cycle of the company is 12 months.

The average production cycle of the industry is: 12 months.

5. Characteristics of the Company's Operations During the Financial Year Affecting the Consolidated Financial Statements

During the accounting period, there were no significant characteristics affecting the financial statements. The company's activities have proceeded as usual during all periods of the year.

6. Corporate Structure

- The company has invested 100% of the capital in its subsidiary:
  DAC Anti-counterfeit Technology Co., Ltd., with an investment capital of VND 5,400,000,000 (Five billion four hundred million VND).
- The company has one dependent accounting branch established on June 17, 2015, at:
  C1 Street, Pho Noi A Industrial Park, Nhu Quynh Ward, Hung Yen Province

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

Accounting Period

The company's accounting period starts from January 1st and ends on December 31st of each calendar year.

Currency Used in Accounting Vietnamese Dong (VND)

III. APPLICABLE ACCOUNTING STANDARDS AND POLICIES

Accounting Regime Applied

The company applies the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC; Preparation and presentation of consolidated financial statements in accordance with the guidance set out in Circular No. 43/2026/TT-BTC dated April 20, 2026

Declaration of Compliance with Accounting Standards and Regimes

The company has applied Vietnamese Accounting Standards and related guidance documents issued by the government. The financial statements are prepared and presented in compliance with the relevant standards, the guiding circulars, and the applicable accounting regime.

Accounting Method Applied
The company uses computerized accounting according to the voucher-based accounting method.

IV. APPLIED ACCOUNTING POLICIES

Recognition of Cash and Cash Equivalents
Transactions in foreign currencies are converted into Vietnamese Dong at the actual exchange rate at the time the transaction occurs. At the end of the year, foreign currency monetary items are revalued at the average interbank exchange rate published by the State Bank of Vietnam on the last day of the fiscal year.

Short-term investments (maturity within 3 months) that are easily convertible into cash with minimal risk of change in value from the date of purchase are classified as cash equivalents at the reporting date.

Inventory Recognition Principle
Inventory is recorded at cost. If the net realizable value is lower than the cost, it must be recognized at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

The inventory value is determined using the weighted average method on a monthly basis. Inventory is accounted for using the periodic inventory method.

The value of finished goods inventory as of September 30th, 2026 is determined based on the ratio of cost of goods sold to revenue for the period.

Work-in-progress as of September 30th, 2026 is physically counted at each department and its value is determined by the actual value of the corresponding completed products.

A provision for inventory write-down is made at the end of the year for the difference between the cost of inventory and its net realizable value.

Recognition and Depreciation of Fixed Assets
Tangible and intangible fixed assets are recognized at cost. During use, tangible and intangible fixed assets are recognized at their historical cost, accumulated depreciation, and remaining value.

Depreciation is calculated using the straight-line method in accordance with Circular No. 203/2009/TT-BTC dated October 20, 2009, and Circular No. 45/2013 dated April 25, 2013. Circular 45/2013 dated April 25, 2013.

Regulation on Recognizing and Allocating Prepaid Expenses
Prepaid expenses related to the current fiscal year's production and business activities are recognized as short-term prepaid expenses and are included in the operating expenses for the fiscal year.
The following expenses, which have arisen during the fiscal year, are recorded as long-term prepaid expenses to be allocated gradually to the results of business activities over several years:

- Large-value tools and equipment for use;
- Other long-term prepaid expenses.

The allocation of long-term prepaid expenses to production and business expenses for each accounting period is based on the nature and extent of each type of cost, with an appropriate allocation method and criteria chosen. Prepaid expenses are allocated gradually to production and business expenses using the straight-line method.

Regulation on Recognizing and Capitalizing Borrowing Costs

Borrowing costs are recognized as operating expenses in the period incurred, except for those borrowing costs directly related to the construction or production of qualifying assets, which are capitalized into the value of the asset (capitalized) when the conditions set forth in Vietnam Accounting Standard No. 16 "Borrowing Costs" are met.

Borrowing costs directly related to the construction or production of qualifying assets, which are capitalized, include interest expenses, amortization of discounts or premiums on bond issuance, and related costs incurred during the borrowing process.

Regulation on Recognizing Accrued Expenses

Accrued expenses that have not yet been incurred but are estimated and allocated as production and business expenses in the period are made to prevent unexpected fluctuations in operating costs, ensuring proper matching of revenues and expenses. When these expenses are incurred, any discrepancy from the previously estimated amount is adjusted in the accounting records by either adding or reducing the expense to reflect the difference. Accrued expenses in the year include unpaid interest expenses and other accrued liabilities.

Regulation on Recognizing Equity

The owner's equity investment is recognized based on the actual amount contributed by the owner.

Other equity of the owner is recorded at the remaining value between the fair value of assets that the company receives as donations or gifts from other organizations or individuals, after deducting any taxes payable (if applicable) related to the donated assets, and the amount added from business operations.

Undistributed profit after tax refers to the profit from business activities after deducting (-) adjustments due to retroactive application of accounting policy changes or corrections of material errors from previous years.

Undistributed profit after tax is handled according to the regulations of the Parent Company

Revenue Recognition Principles and Methods

Revenue from Sales

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

- The majority of risks and benefits associated with ownership of the product or goods have been transferred to the buyer.
- The company no longer retains control over the goods as the owner or has the authority to manage them.
- The revenue is reliably measurable.
- The company has received or will receive economic benefits from the transaction.

- The costs related to the transaction can be determined.

Revenue from Service Provision

Revenue from service provision is recognized when the outcome of the transaction can be reliably measured. If the service spans multiple periods, revenue is recognized in the period based on the work completed as of the balance sheet date. The result of a service transaction is recognized when the following conditions are met:

- The revenue is reliably measurable.
- There is a possibility of receiving economic benefits from the service transaction;
- The portion of work completed by the balance sheet date can be determined;
- The costs incurred for the transaction and the costs required to complete the service transaction can be determined.

The completed portion of the service work is assessed based on the method of evaluating completed work.

Financial Income

Revenue generated from interest, royalties, dividends, profit distributions, and other financial income is recognized when both of the following conditions are met:

- There is a possibility of receiving economic benefits from the transaction;
- The revenue is reliably measurable.
- Dividends and profit distributions are recognized when the Company has the right to receive dividends or the right to receive profits from its investments.

Principles and Methods for Recognizing Financial Expenses

The expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;
- Loan and borrowing costs;
- Losses from exchange rate fluctuations related to foreign currency transactions.

These expenses are recognized in full during the period they occur and are not offset against financial revenue.

Principles and Methods for Recognizing Current Corporate Income Tax Expense and Deferred Corporate Income Tax Expense

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

Deferred corporate income tax expense is determined based on the temporary differences that are deductible, taxable temporary differences, and the applicable corporate income tax rate.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Unit: VND

1 . Cash and Cash Equivalents

	30/09/2026	01/01/2026
Cash on hand	1,054,208,876	969,122,048
Demand deposits with banks	56,583,516,497	48,337,501,220
Cash Equivalents	14,700,000,000	64,500,000,000
Total	**72,337,725,373**	**113,806,623,268**

2 . Short-term Financial Investments

b) Held-to-maturity Investments

	30/09/2026		01/01/2026	
	Historical cost	Book value	Historical cost	Book value
- Term deposits over 3 months	374,185,410,959	374,185,410,959	180,000,000,000	180,000,000,000
Agricultural and Rural Development Bank of Vietnam - Hanoi Branch - Linh Lang District Transaction Office	*374,185,410,959*	*374,185,410,959*	*180,000,000,000*	*180,000,000,000*
Total	**374,185,410,959**	**374,185,410,959**	**180,000,000,000**	**180,000,000,000**

(*) The term deposit contracts with the Agricultural and Rural Development Bank of Vietnam - Hanoi Branch - Linh Lang District Transaction Office, with a term of 3 months - interest rates: 4.75% and 6 months - interest rates: 4.3%, 4.9%, 7.2% per year.

3 . Short-term receivables

	30/09/2026	01/01/2026
a) Receivables from customers	284,639,183,436	308,913,332,112
b) Receivables from related parties	0	0
- DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED		
Total	**284,639,183,436**	**308,913,332,112**

4 . Short-term Prepayments to Suppliers

	30/09/2026	01/01/2026
a) Prepayments to suppliers	32,782,688,523	2,131,271,820
- KOENIG & BAUER SHEETFED AG & Co.KG	20,508,488,148	-
- Zhejiang zenbo intelligent machinery co., ltd	6,637,113,600	-
- Printing and Packaging Equipment Company Limited	1,425,703,876	-
- Tien Vinh Packaging Trading and Manufacturing Company Limited	1,080,382,565	-
- Vu Gia Import-Export and Investment Company Limited	23,000,000	-
- An Thanh BICSOL JSC	0	1,028,632,320
- Linh Viet Production, Trading & Services Co., Ltd.	0	434,805,000
- P and M Korea CORP	0	312,938,062
- Other Prepayments to Suppliers	3,108,000,334	354,896,438
b) Prepayments to related parties	-	-
Total	**32,782,688,523**	**2,131,271,820**

5 . Other Receivables

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
Other Short-term Receivables	**1,642,165,375**	-	**3,864,901,843**	-
Other Receivables	762,205,375	-	3,679,901,843	-
+ Other Receivables	*762,205,375*	-	*3,679,901,843*	-
Advances	879,960,000	-	185,000,000	-
Total	1,642,165,375	-	3,864,901,843	-

6 . Inventory

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Raw materials and supplies	133,790,513,456	-	117,876,933,209	-
Tools and instruments	1,804,375,555	-	1,475,449,472	-
Work in progress for production and business activities	18,842,188,956	-	19,363,053,474	-
Finished goods	31,877,157,150	-	22,741,937,103	-
Merchandise	14,078,664,568	-	7,872,280,431	-
Total	**200,392,899,685**	-	**169,329,653,689**	-

The value of obsolete, inferior, or unsellable inventory as of September 30th, 2026: 0 VND

The value of inventory pledged as collateral for liabilities as of September 30th 2026: 0 VND

7 . Prepaid Expenses

	30/09/2026	01/01/2026
a. Short-term	**1,091,504,021**	**781,976,341**
Tools and instruments awaiting allocation	1,091,504,021	781,976,341
b, Long-term	**148,275,639,900**	**1,555,194,515**
Tools and instruments awaiting allocation	148,275,639,900	1,555,194,515
Total	**149,367,143,921**	**2,337,170,856**

8 . Increase and decrease in tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Transportation vehicles	Management devices	Total
Historical cost of fixed assets					
Beginning balance	411,776,469,520	976,590,986,283	20,175,904,214	10,566,106,818	1,419,109,466,835
Increase during the period	-	15,647,820,005	6,295,665,909	9,057,334,840	31,000,820,754
Decrease during the period	-	-	1,753,015,000	-	*1,753,015,000*
Disposal or liquidation	-	-	1,753,015,000	-	*1,753,015,000*
Other decreases	-	-	-	-	-
Ending balance	411,776,469,520	992,238,806,288	24,718,555,123	19,623,441,658	1,448,357,272,589
Accumulated Depreciation					
Beginning balance	296,234,156,294	739,507,466,459	17,437,220,861	5,873,686,840	1,059,052,530,454
Increase during the period	25,449,001,229	62,085,551,564	1,566,255,267	2,360,081,056	91,460,889,116
Depreciation during the period	25,449,001,229	62,085,551,564	1,566,255,267	2,360,081,056	*91,460,889,116*
Decrease during the period	-	-	1,719,378,174	-	1,719,378,174
Disposal or liquidation	-	-	1,719,378,174	-	*1,719,378,174*
Ending balance	321,683,157,523	801,593,018,023	17,284,097,954	8,233,767,896	1,148,794,041,396
Carrying Value					
At the beginning of the period	115,542,313,226	237,083,519,824	2,738,683,353	4,692,419,978	360,056,936,381
At the end of the period	90,093,311,997	190,645,788,265	7,434,457,169	11,389,673,762	299,563,231,193

9 . Long-term Work-in-progress	30/09/2026	01/01/2026
In-progress Construction Costs	19,182,071,332	155,082,925,064
- *Project at Pho Noi Industrial Zone*		*148,357,708,001*
- *Value not yet accepted: "Warehouse renovation at Factory No. 1"*	*5,951,176,803*	-
- *Production expansion project at Pho Noi Industrial Park, Hung Yen*	*511,436,739*	-
- *Investment in Fixed Asset Procurement*	*12,719,457,790*	*6,725,217,063*
Total	**19,182,071,332**	**155,082,925,064**

10 . Long-term Financial Investments

Held-to-maturity Investments	**30/09/2026**		**01/01/2026**	
	Historical cost	**Book value**	**Historical cost**	**Book value**
+ Bonds at Agribank Hanoi	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
Total	**10,000,000,000**	**10,000,000,000**	**10,000,000,000**	**10,000,000,000**

11 . Short-term Accounts Payable to Suppliers	30/09/2026	01/01/2026
a) Short-term Accounts Payable to Suppliers	124,232,278,017	139,483,779,081
b) Accounts Payable to related parties	386,171,802	173,484,839
- *DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED*	*386,171,802*	*173,484,839*
Total	**124,618,449,819**	**139,657,263,920**

12 . Short-term Advance Payments from Customers	30/09/2026	01/01/2026
Short-term Advance Payments from Customers	212,316,896	372,888,790
- *ORIENTAL GENERAL TRADING FZE*	*70,902,000*	
- *Trading, Consulting and Investment Company - Sugarcane and Sugar*	*37,929,600*	
- *V3D Media Company*		*111,000,000*
- *An Bao Nam Trading, Services & Production Co., Ltd.*		*86,994,000*
- *Hai Ha Production & Import-Export Co., Ltd.*		*51,840,000*
- *Trang Tien Ice Cream JSC*		*33,048,000*
- *Short-term Advance Payments from Customers*	*103,485,296*	*90,006,790*
Total	**212,316,896**	**372,888,790**

13 . Taxes and Other Payables to the State

	01/01/2026	Taxes Payable for the Period:	Amount actually paid/offset during the period	30/09/2026
Value-added Tax (VAT)	2,074,441,575	129,062,084,646	117,188,645,559	13,947,880,662
Export and Import Taxes	-	235,158,956	235,158,956	-
Corporate Income Tax (*)	17,605,519,438	24,514,743,770	24,905,441,197	17,214,822,011
Personal Income Tax	709,386,864	21,029,519,864	19,925,664,104	1,813,242,624
Land Rent and Property Tax	-	1,355,798,326	1,004,424,440	351,373,886
Other Taxes	4,182,800,098	640,470,000	4,823,270,098	-
Total	**24,572,193,998**	**176,837,775,562**	**168,082,604,354**	**33,327,365,478**

14 . Accrued Expenses	30/09/2026	01/01/2026
Interest expenses accrued	-	18,104,031
Other Expenses	3,424,602,302	1,375,922,354
Other expenses	**3,424,602,302**	**1,394,026,385**

15 . Other Short-term Payables	30/09/2026	01/01/2026
a, Other Short-term Payables	**8,766,329,387**	**8,111,132,418**
- Union Fund	2,353,926,473	1,466,473,673
- Social Insurance, Health Insurance, Unemployment Insurance	922,510,185	1,157,292,126
- Other Payables:	5,489,892,729	5,485,266,619
- Receivables with a credit balance (1388)	0	2,100,000
b, Other Long-term Payables	**1,280,000,000**	**1,280,000,000**
- Security deposits, guarantee deposits	1,280,000,000	1,280,000,000
Total	**10,046,329,387**	**9,391,132,418**

16 . Loans and Financial Leases:	30/09/2026	Increase during the year	Decrease during the year	01/01/2026
16.1 Short-Term Loans and Financial Leases:	**153,586,705,401**	**310,387,610,909**	**257,093,572,165**	**100,292,666,657**
a. Short-Term Loans:	153,586,705,401	310,387,610,909	257,093,572,165	100,292,666,657
Vietnam Bank for Agriculture and Rural Development - Hanoi Branch (1)	138,386,705,401	305,937,610,909	256,998,572,165	89,447,666,657
Employee loans (2)	15,200,000,000	4,450,000,000	95,000,000	*10,845,000,000*
Loan from DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	-	-	-	
16.2 Long-Term Loans and Financial Leases:	-	-	-	-
a. Long-Term Loans:	-			
Vietnam Bank for Agriculture and Rural Development - Hanoi Branch (4)				
16.3 Debt Repayment Capacity:	**153,586,705,401**			**100,292,666,657**
a,Short-Term Loans and Financial Lease Liabilities:	153,586,705,401	-	-	100,292,666,657
b, Long-term Loans and Financial Lease Liabilities	-	-	-	-

17 . Provision for Liabilities	30/09/2026	01/01/2026
a. Short-term		
Salary provision fund	*0*	*44,394,955,646*
Total	*0*	*44,394,955,646*

18 . Equity

18.1. Statement of Changes in Equity

Items	Capital contribution from owners	Share premium	Treasury Shares	Development Investment Fund	- Undistributed After-tax Profit	Total
Balance as of January 1, 2026	**270,000,000,000**	**2,054,360,736**	**-**	**444,615,786,510**	**124,345,368,864**	**841,015,516,110**
Increase in capital during the year:	-	-		61,830,284,609	113,186,758,142	175,017,042,751
Net profit for the year	-	-		-	*113,037,829,868*	*113,037,829,868*
Fund allocations	-	-		*61,830,284,609*	-	*61,830,284,609*
Other increases	-	-		-	*148,928,274*	*148,928,274*
Capital decrease during the year	-	-	-	-	(126,563,406,972)	(126,563,406,972)
Dividend distribution	-	-		-	*(54,000,000,000)*	*(54,000,000,000)*
Fund distribution	-	-		-	(68,245,140,212)	*(68,245,140,212)*
Other decreases	-			-	*(4,318,266,760)*	*(4,318,266,760)*
Balance as of September 30th, 2026	**270,000,000,000**	**2,054,360,736**	**-**	**506,446,071,119**	**110,968,720,034**	**889,469,151,889**

18.2. Details of the Owner's Equity Investment:	**30/09/2026**	**01/01/2026**
State Capital Contribution	-	-
Capital Contribution from Other Shareholders	*270,000,000,000*	*270,000,000,000*
Total	**270,000,000,000**	**270,000,000,000**

18.3. Capital Transactions with Owners and Dividend/Profit Distribution:	**30/09/2026**	**01/01/2026**
- Owner's Investment Capital:		
Capital contribution at the beginning of the year	270,000,000,000	270,000,000,000
+ Increase in capital during the year	-	-
+ Decrease in capital during the year	-	-
+ Capital contribution at the end of the year	270,000,000,000	270,000,000,000
Dividends and Profits Distributed	-	-

18.4. Shares	**30/09/2026**	**01/01/2026**
Number of Shares Registered for Issuance	27,000,000	27,000,000
Number of Shares Sold to the Public:	27,000,000	27,000,000
- Ordinary shares	27,000,000	27,000,000
- Preference shares (classified as equity)	-	-
Number of Shares Repurchased:		-
- Ordinary shares		
- Preference shares (classified as equity)	-	-
Number of Shares Outstanding:	27,000,000	27,000,000
- Ordinary shares	27,000,000	27,000,000
- Preference shares (classified as equity)	-	-
Par value of Outstanding Shares	10,000	10,000

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

VI.1. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT Q3.2026

Unit: VND

1 . Revenue from Sales and Service Provision	Q3-2026	Q3-2025
Revenue from selling finished products	488,193,780,700	423,057,057,853
Revenue from selling goods and materials	12,177,640,161	8,230,318,320
Revenue from providing services	12,984,605,867	26,879,336,291
Total	**513,356,026,728**	**458,166,712,464**

2 . Revenue Deductions	Q3-2026	Q3-2025
Sales returns	65,567,902	491,049,082
Trade Discounts	0	0
Total	**65,567,902**	**491,049,082**

3 . Net Revenue from Sales and Service Provision	Q3-2026	Q3-2025
- Net Revenue from selling finished products	488,128,212,798	422,566,008,771
- Net Revenue from selling goods and materials	12,177,640,161	8,230,318,320
- Net Revenue from providing services	12,984,605,867	26,879,336,291
Total	**513,290,458,826**	**457,675,663,382**

4 . Cost of Goods Sold	Q3-2026	Q3-2025
Cost of goods sold	405,666,403,987	374,871,843,703
Total	**405,666,403,987**	**374,871,843,703**

5 . Financial Income	Q3-2026	Q3-2025
Interest from deposits and loans	8,939,081,112	1,984,496,138
Dividends and profit sharing	1,000,000,000	0
Foreign exchange gain	2,445,604	2,752,849
Total	**9,941,526,716**	**1,987,248,987**

6 . Financial Expenses	Q3-2026	Q3-2025
- Interest on loans	2,671,728,777	362,246,705
- Foreign exchange loss	0	159,046
Total	**2,671,728,777**	**362,405,751**

7 . Other Income	Q3-2026	Q3-2025
- Disposal of fixed assets	40,000,000	37,037,037
Of which:		
+ Proceeds from the disposal of assets	40,000,000	37,037,037
+ Remaining value of the assets		
Other Income	36,987,684	98,151,328
Total	**76,987,684**	**135,188,365**

8 . Selling and administrative expenses	Q3-2026	Q3-2025
Selling expenses		
- Staff costs for management	9,589,439,361	6,079,517,682
- Outsourced service costs	5,945,187,846	4,213,060,469
- Depreciation of fixed assets	2,109,178,578	2,225,997,518
- Other selling expenses	126,168,824	105,847,731
Total	**17,769,974,609**	**12,624,423,400**

	Q3-2026	Q3-2025
Administrative expenses		
- Staff costs for management	31,290,493,598	25,333,255,869
- Outsourced service costs	5,591,527,363	4,576,713,642
- Depreciation of fixed assets	1,628,756,019	1,001,608,569
- Other cash expenses	3,395,534,811	3,026,185,689
Total	**41,906,311,791**	**33,937,763,769**

Production and business expenses by element	Q3-2026	Q3-2025
- Raw material and supplies expenses	285,785,232,206	271,653,188,835
- Labor costs	124,944,120,224	84,544,723,228
- Depreciation of fixed assets	23,983,708,703	24,061,543,574
- Outsourced service costs	27,116,563,458	38,043,721,815
- Other cash expenses	3,513,065,796	3,130,853,420
Total	**465,342,690,387**	**421,434,030,872**

9 . Corporate Income Tax Expenses	Q3-2026	Q3-2025
a. Profit Before Tax	55,296,303,080	38,001,664,111
b. Adjustments to profit for tax calculation (+ increase, - decrease)		
- Increases		
- Decreases		
+ Dividends and profits distributed		
c. Profit subject to corporate income tax (a)+(b)	55,296,303,080	38,001,664,111
d. Corporate income tax ={(c)*corporate income tax rate}	**11,059,260,617**	**7,600,332,822**
- Tax-exempt	(2,104,935,262)	(2,119,834,407)
- Corporate income tax paid	8,954,325,355	5,480,498,415

VI.2 ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT FOR 9 MONTHS OF 2026

1 . Revenue from Sales and Service Provision	9 months - 2026	9 months - 2025
Revenue from selling finished products	1,309,075,218,562	1,147,957,145,094
Revenue from selling goods and materials	27,989,437,523	25,351,131,758
Revenue from providing services	59,973,244,996	51,368,803,576
Total	**1,397,037,901,081**	**1,224,677,080,428**

2 . Revenue Deductions	9 months - 2026	9 months - 2025
Sales returns	501,619,413	810,821,857
Trade Discounts	0	0
Total	**501,619,413**	**810,821,857**

3 . Net Revenue from Sales and Service Provision	9 months - 2026	9 months - 2025
- Net Revenue from selling finished products	1,308,573,599,149	1,147,146,323,237
- Net Revenue from selling goods and materials	27,989,437,523	25,351,131,758
- Net Revenue from providing services	59,973,244,996	51,368,803,576
Total	**1,396,536,281,668**	**1,223,866,258,571**

4 . Cost of Goods Sold	9 months - 2026	9 months - 2025
Cost of goods sold	1,108,399,814,620	988,233,137,126
Total	**1,108,399,814,620**	**988,233,137,126**

5 . Financial Income	9 months - 2026	9 months - 2025
Interest from deposits and loans	11,164,163,448	2,639,622,841
Dividends and profit sharing	3,643,006,649	0
Foreign exchange gain	7,062,293	4,344,669
Total	**14,814,232,390**	**2,643,967,510**

6 . Financial Expenses	9 months - 2026	9 months - 2025
- Interest on loans	6,001,469,083	946,146,639
- Foreign exchange loss	37,863,766	20,993,107
Total	**6,039,332,849**	**967,139,746**

7 . Other Income	9 months - 2026	9 months - 2025
- Disposal of fixed assets	221,818,181	37,037,037
Of which:		
+ Proceeds from the disposal of assets	221,818,181	37,037,037
+ Remaining value of the assets		
Other Income	339,935,246	315,171,159
Total	**561,753,427**	**352,208,196**

8 . Selling and administrative expenses	9 months - 2026	9 months - 2025
Selling expenses		
- Staff costs for management	25,802,256,496	15,807,933,525
- Outsourced service costs	14,903,843,595	10,828,047,704
- Depreciation of fixed assets	6,327,535,734	6,793,976,247
- Other selling expenses	1,391,722,774	274,582,947
Total	**48,425,358,599**	**33,704,540,423**

	9 months - 2026	9 months - 2025
Administrative expenses		
- Staff costs for management	80,224,507,874	64,369,120,693
- Outsourced service costs	24,875,339,449	21,160,795,594
- Depreciation of fixed assets	4,056,209,630	2,995,812,862
- Other cash expenses	9,592,965,627	10,581,494,217
Total	**118,749,022,580**	**99,107,223,366**

Production and business expenses by element	**9 months - 2026**	**9 months - 2025**
- Raw material and supplies expenses	744,184,157,027	705,460,700,770
- Labor costs	318,377,025,772	233,060,989,422
- Depreciation of fixed assets	91,460,889,116	69,758,292,431
- Outsourced service costs	110,674,259,750	109,840,065,482
- Other cash expenses	10,877,864,134	8,781,088,809
Total	**1,275,574,195,799**	**1,126,901,136,914**

9 . Corporate Income Tax Expenses	**9 months - 2026**	**9 months - 2025**
a. Profit Before Tax	130,256,081,793	104,815,046,595
b. Adjustments to profit for tax calculation (+ increase, - decrease)		
- Increases		
- Decreases		
+ Dividends and profits distributed		
c. Profit subject to corporate income tax (a)+(b)	130,256,081,793	104,815,046,595
d. Corporate income tax ={(c)*corporate income tax rate}	**26,051,216,359**	**20,963,009,318**
- Tax-exempt	(5,189,957,785)	(5,862,324,407)
- Corporate income tax paid	20,861,258,574	15,100,684,911

Unit: VND

VII . OTHER INFORMATION

VII.1 Information about Related Parties for Q3.2026

During the period, the company had transactions with related parties as follows:

Related parties:	**Q3-2026**	**Q3-2025**
a. Transaction value from sales		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	2,508,939,423	1,713,168,851
b. Transaction value from purchases		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	3,059,688,831	3,024,372,409
c. Outstanding payable balance		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	*386,171,802*	*773,737,194*

VII.2 Information about Related Parties for 9 months of 2026

During the period, the company had transactions with related parties as follows:

Related parties:	9 months - 2026	9 months - 2025
a. Transaction value from sales		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	6,095,689,750	5,404,029,765
b. Transaction value from purchases		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	7,906,631,006	8,087,597,363
c. Outstanding payable balance		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	*386,171,802*	773,737,194

Hanoi, October 22nd, 2026

Prepared by:	Chief Accountant	General Director
Dang Thi Thuy Trang	Ta Thi Tuyet Nga	Le Duy Toan