Form No. 01-A

THANH LE CORPORATION

No.: ..820../CV-TL

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, October 30, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Thanh Le Corporation hereby discloses Quarter 3/2026 financial statements to the Hanoi Stock Exchange as follows:

1. Organization name: Thanh Le Corporation
- Stock code: TLP
- Address: No. 63, Yersin Street, Thu Dau Mot Ward, Ho Chi Minh City.
- Điện thoại liên hệ/Tel: 0274 3829534 Fax: 0274 3824112
- Email: contact@thalexim.vn Website: thalexim.vn

2. Contents of disclosure:
- Quarter 3/2026 financial statements:

☑ Separate financial statements (for listed companies without subsidiaries or with dependent accounting units under a superior accounting entity);

☑ Consolidated financial statements (for listed companies with subsidiaries);

☐ Combined financial statements (for listed companies with dependent accounting units operating under a separate accounting system).

- Cases requiring explanation:

+ The auditing firm issued a qualified, or disclaimer opinion on the financial statements (for reviewed/audited financial statements .....):

☐ Yes ☐ No

Explanation document required if applicable:

☐ Yes ☐ No

+ Net profit after tax in the reporting period differs by 5% or more before and after the audit, shifts from loss to profit or vice versa (for audited financial statements):

☐ Yes ☐ No

Explanation document required if applicable:

☐ Yes ☐ No

+ Net profit after corporate income tax in the income statement changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document required if applicable:

Signature Not Verified
Ký bởi: TỔNG CÔNG TY THƯƠNG MẠI XUẤT NHẬP KHẨU THANH LỄ - CTCP
Ký ngày: 30/10/2026 15:08:33

☑ Yes ☐ No

+ Net profit after tax in the reporting period records a loss, changing from profit in the same period of the previous year to a loss in the current period or vice versa:

☐ Yes ☑ No

Explanation document required if applicable:

☐ Yes ☐ No

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

Organization Representative
Legal representative/ Authorized disclosure officer
(Signature, full name, title, seal)

GENERAL DIRECTOR

TỔNG CÔNG TY THANH LÊ

Pham Thi Bang Trang

Attachments:
- Quarter 3/2026 financial statements;
- Explanation documents.

Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trong trường hợp có sự mâu thuẫn giữa nội dung tiếng Việt và nội dung tiếng Anh, nội dung tiếng Việt sẽ được ưu tiên áp dụng.

The English translation is for informational purposes only and is not a substitute for the Vietnamese version. In case of any discrepancy between the Vietnamese and English version, the Vietnamese version shall prevail.

THANH LE CORPORATION

No.: 821../CV-TL

Re: Explanation of the fluctuations in profit after corporate income tax in the separate financial statements for Quarter 3 2026 compared to Quarter 3 2025.

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, October 30, 2026

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

1. Organization name: Thanh Le Corporation.

- Stock code: TLP

- Head office address: No. 63, Yersin Street, Thu Dau Mot Ward, Ho Chi Minh City.

- Tel: (0274) 3829 535 Fax: (0274) 3829 533

- Person in charge of information disclosure: Ms. Pham Thi Bang Trang.

- Position: General Director.

2. Contents of disclosure: Explanation of the fluctuations in net profit after corporate income tax in the separate financial statements for Quarter 3 2026 compared to Quarter 3 2025: profit after corporate income tax in the reporting period was 15,83 billion VND, an increase of 7,22 billion VND, corresponding to an increase of 83,76% compared to Quarter 3 2025. The main reasons are: petroleum selling prices increased, causing revenue from sale of goods and rendering of services to increase by 63,13% compared to the same period. Cost of goods sold increased by 64,88%, higher than the growth rate of revenue, which limited the growth in gross profit; gross profit reached 210,69 billion VND, an increase of 27,52 billion VND, corresponding to an increase of 15,03% compared to the same period. In addition, lending interest rates increased compared to the same period and the demand for capital to serve business operations was high, so interest expenses increased by 44,99% compared to Quarter 3 2025, partially reducing the effectiveness of profit growth.

3. Type of information disclosure: ☐ Periodic ☑ Irregular ☐ Upon request

4. This information has been published on the official website www.thalexim.vn of Thanh Le Corporation.

We hereby affirm that the information disclosed above is accurate and we assume full legal responsibility for the content of the disclosed information.

Sincerely.

Recipients:
- As stated above;
- Archived: Administration, Accounting.

ORGANIZATION REPRESENTATIVE
AUTHORIZED DISCLOSURE OFFICER
GENERAL DIRECTOR

TỔNG CÔNG TY THANH LÊ

Pham Thi Bang Trang

Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trong trường hợp có sự mâu thuẫn giữa nội dung tiếng Việt và nội dung tiếng Anh, nội dung tiếng Việt sẽ được ưu tiên áp dụng.

The English translation is for informational purposes only and is not a substitute for the Vietnamese version. In case of any discrepancy between the Vietnamese and English version, the Vietnamese version shall prevail.

SOCIALIST REPUBLIC OF VIETNAM
INDEPENDENCE – FREEDOM – HAPPINESS

THANH LE CORPORATION
THALEXIM

FINANCIAL STATEMENTS

Quarter 03/2026

- ∞ ∞ -

Recipient:
Date received:

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

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FINANCIAL STATEMENTS

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October 30, 2026

CHIEF ACCOUNTANT

Nguyen Ngoc Quynh Giao

GENERAL DIRECTOR

M.S.D.N: 3700748456 C.T.C.P TỔNG CÔNG TY THANH LỄ THÀNH PHỐ HỒ CHÍ MINH

Pham Thi Bang Trang

Company name: THANH LE CORPORATION
Address: No. 63 Yersin, Thu Dau Mot Ward, Ho Chi Minh City

Form No. B01 - DN
(Issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Currency unit: Vietnamese Dong

Items	Code	Notes	End of quarter	Beginning of year
ASSETS				
A. CURRENT ASSETS	**100**		**7.703.550.936.084**	**6.662.167.115.953**
I. Cash and cash equivalents	**110**	**V.1**	**2.026.731.306.825**	**1.737.714.139.612**
1. Cash	111		470.848.426.025	704.209.139.612
2. Cash equivalents	112		1.555.882.880.800	1.033.505.000.000
II. Short-term receivables	**130**		**1.799.591.441.742**	**2.280.381.110.160**
1. Short-term trade receivables	131	**V.3.1**	1.656.048.936.361	2.056.126.586.415
2. Short-term advances to suppliers	132	**V.4.1**	9.389.596.666	10.915.276.753
3. Short-term intra-company receivables	133			-
4. Receivables from construction contract progress billings	134			-
5. Other short-term receivables	135	**V.4.1**	139.801.609.093	218.987.947.370
6. Provision for doubtful short-term receivables (*)	136	**V.4.1**	(5.648.700.378)	(5.648.700.378)
7. Assets shortage pending resolution	137		-	-
III. Inventories	**140**	**V.5**	**3.717.170.714.099**	**2.624.259.735.912**
1. Inventories	141		3.717.170.714.099	2.624.259.735.912
2. Provision for diminution in value of inventories (*)	142		-	-
IV. Other current assets	**160**		**160.057.473.418**	**19.812.130.269**
1. Short-term prepaid expenses	161	**V.11.1**	15.022.830.162	6.241.252.745
2. Deductible VAT	162	**V.6.1**	142.134.650.657	176.566.149
3. Taxes and other receivables from the State	163	**V.6.2**	2.899.992.599	13.394.311.375
4. Government bond repurchase transactions	164		-	
5. Other current assets	165			
B. NON-CURRENT ASSETS	**200**		**2.344.758.095.880**	**2.331.641.006.142**
I. Long-term receivables	**210**		**21.860.000.000**	**20.000.000.000**
1. Long-term trade receivables	211	**V.3.2**	-	-
2. Long-term advances to suppliers	212	**V.4.2**	-	-
3. Working capital in dependent units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	**V.4.2**	21.860.000.000	20.000.000.000
6. Provision for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	**220**		**721.150.230.240**	**759.088.616.519**
1. Tangible fixed assets	221	**V.7**	**536.774.622.674**	**569.416.222.130**
- Historical cost	222		1.596.892.237.633	1.579.854.155.238
- Accumulated depreciation (*)	223		(1.060.117.614.959)	(1.010.437.933.108)
2. Finance lease fixed assets	224		-	-
- Historical cost	225			-
- Accumulated depreciation (*)	226			-
3. Intangible fixed assets	227	**V.8**	**184.375.607.566**	**189.672.394.389**
- Historical cost	228		297.390.657.399	297.320.315.399
- Accumulated depreciation (*)	229		(113.015.049.833)	(107.647.921.010)
III. Investment property	**240**	**V.9**	**290.088.844.792**	**291.798.594.250**
- Historical cost	241		337.862.578.075	337.862.578.075
- Accumulated depreciation (*)	242		(47.773.733.283)	(46.063.983.825)
IV. Long-term work in progress	**250**		**395.983.246.594**	**344.591.807.081**
1. Long-term work in progress	251	**V.10.1**	48.293.685.280	47.131.030.447
2. Construction in progress	252	**V.10.2**	347.689.561.314	297.460.776.634
V. Long-term financial investments	**260**		**910.625.707.872**	**910.625.707.872**

Items	Code	Notes	End of quarter	Beginning of year
1. Investments in subsidiaries	261	V.2.2	616.229.963.381	616.229.963.381
2. Investments in joint ventures and associates	262	V.2.3	294.395.744.491	294.395.744.491
VI. Other long-term assets	**270**		**5.050.066.382**	**5.536.280.420**
1. Long-term prepaid expenses	271	V.11.2	5.050.066.382	5.536.280.420
TOTAL ASSETS (280=100+200)	**280**		**10.048.309.031.964**	**8.993.808.122.095**
C. LIABILITIES	**300**		**7.590.423.388.658**	**6.605.519.362.725**
I. Current liabilities	**310**		**7.309.630.937.622**	**6.319.926.224.655**
1. Short-term trade payables	311	V.14.1	1.114.142.729.290	469.558.363.829
2. Short-term advances from customers	312	V.16.1	56.457.861.242	43.226.436.155
3. Dividends and profits payable	313	V.16.2	140.445.625	151.363.120
4. Short-term taxes and amounts payable to the State	314	V.13	5.233.092.042	268.199.007.226
5. Payables to employees	315	V.16.3	7.880.187.323	5.947.465.445
6. Short-term accrued expenses	316	V.15.1	1.949.785.605	8.513.698.137
7. Short-term intra-company payables	317		-	-
8. Short-term payables under construction contract progress	318		-	-
9. Short-term deferred revenue	319	V.18.1	-	-
10. Other short-term payables	320	V.16.5	9.402.834.652	8.411.082.275
11. Short-term borrowings and finance lease liabilities	321	V.12	5.769.219.895.731	5.119.326.002.538
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323	V.16.4	4.942.177.313	4.952.177.313
14. Price stabilization fund	324	V.17	340.261.928.799	391.640.628.617
15. Government bond repurchase transactions	325		-	
II. Long-term liabilities	**330**		**280.792.451.036**	**285.593.138.070**
1. Long-term trade payables	331	V.14.2	22.024.200.000	22.024.200.000
2. Long-term advances from customers	332	V.16.6		-
3. Long-term taxes and amounts payable to the State	333			
4. Long-term accrued expenses	334	V.15.2	-	-
5. Intra-company payables for working capital	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337	V.18.2	223.438.835.729	219.352.501.016
8. Other long-term payables	338	V.16.7	19.310.342.307	20.411.654.054
9. Long-term borrowings and finance lease liabilities	339	V.19	16.019.073.000	23.804.783.000
D. OWNER'S EQUITY	**400**	V.20	**2.457.885.643.306**	**2.388.288.759.370**
1. Owner's contributed capital	411		2.366.000.000.000	2.366.000.000.000
- Ordinary shares with voting rights	411a		2.366.000.000.000	2.366.000.000.000
- Preference shares	411b		-	-
2. Treasury shares (*)	415		(243.800.000)	(243.800.000)
3. Development investment fund	418		34.930.566.439	34.930.566.439
4. Undistributed after-tax profit	420		57.198.876.867	(12.398.007.069)
- Undistributed after-tax profit accumulated to the end of the previous period	420a		(12.398.007.069)	(105.479.443.111)
- Undistributed after-tax profit for this period	420b		69.596.883.936	93.081.436.042
TOTAL RESOURCES (440=300+400)	**440**		**10.048.309.031.964**	**8.993.808.122.095**

October 30, 2026

Preparer	Chief Accountant	General Director
Tran Ngoc Dan Thao	*Nguyen Ngoc Quynh Giao*	*Pham Thi Bang Trang*

M.S.D.N: 3700[illegible]58 - C.T.C.P - TỔNG CÔNG TY THANH LỄ - THÀNH PHỐ HỒ CHÍ MINH

Company name: THANH LE CORPORATION
Address: No. 63 Yersin, Thu Dau Mot Ward, Ho Chi Minh City

Form No. B02 - DN
(Issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance)

INCOME STATEMENT

Quarter 3, 2026

Items	Code	Notes	This quarter, current year	This quarter, previous year	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
1. Revenue from sale of goods and rendering of services	01		8.505.644.350.811	5.214.131.857.944	22.895.137.911.503	15.353.103.384.679
2. Revenue deductions	02					
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	**10**	**VI.21**	**8.505.644.350.811**	**5.214.131.857.944**	**22.895.137.911.503**	**15.353.103.384.679**
4. Cost of goods sold	11	VI.22	8.294.952.922.693	5.030.964.007.627	22.245.680.786.770	14.820.300.002.113
5. Gross profit from sale of goods and rendering of services (20=10-11)	**20**		**210.691.428.118**	**183.167.850.317**	**649.457.124.733**	**532.803.382.566**
6. Gain/loss from sale and liquidation of investment property	**21**					
7. Financial income	22	VI.23	36.017.430.756	25.528.381.502	64.526.465.987	51.056.167.445
8. Financial expenses	23	VI.24	86.677.803.884	64.692.785.839	254.282.061.634	209.161.044.557
- Of which: Interest expense	24		*85.689.938.751*	*59.102.348.836*	238.628.235.718	*168.010.539.387*
9. Selling expenses	25	VI.25	123.283.877.319	117.742.097.864	316.805.895.830	262.335.874.916
10. General and administrative expenses	26	VI.26	17.121.301.270	17.539.402.500	58.104.594.026	91.768.785.634
11. Net profit from operating activities {30=20+21+22 -(23+25+26)}	**30**		**19.625.876.401**	**8.721.945.616**	**84.791.039.230**	**20.593.844.904**
12. Other income	31	VI.27	553.956.945	608.532.487	3.634.598.033	2.542.521.067
13. Other expenses	32	VI.28	386.342.791	713.406.227	1.429.532.343	4.126.126.512
14. Other profit (40=31-32)	**40**		**167.614.154**	**(104.873.740)**	**2.205.065.690**	**(1.583.605.445)**
15. Total accounting profit before tax (50=30+40)	**50**		**19.793.490.555**	**8.617.071.876**	**86.996.104.920**	**19.010.239.459**
16. Current corporate income tax expense	51	VI.29	3.958.698.111	-	17.399.220.984	
17. Deferred corporate income tax expense	52	VI.30		-		
18. Profit after corporate income tax (60=50-51-52)	**60**		**15.834.792.444**	**8.617.071.876**	**69.596.883.936**	**19.010.239.459**

October 30, 2026

Preparer	Chief Accountant	General Director
Tran Ngoc Dan Thao	*Nguyen Ngoc Quynh Giao*	*Pham Thi Bang Trang*

M.S.D.N: 3700146... TỔNG CÔNG TY THANH LỄ ... THÀNH PHỐ HỒ CHÍ MINH

THANH LE CORPORATION
No. 63 Yersin, Thu Dau Mot Ward, Ho Chi Minh City

Form No. B03 - DN
(Attached to Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

(Direct method) (*)

Quarter 3, 2026

Currency unit: Vietnamese Dong

Items	Code	Notes	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
I. Cash flows from operating activities				
1. Proceeds from sale of goods, rendering of services and other revenue	1		24.219.425.154.758	18.525.050.605.992
2. Payments to suppliers of goods and services	2		(23.108.747.851.007)	(15.941.282.967.657)
3. Payments to employees	3		(79.093.606.618)	(69.602.136.377)
4. Interest paid	4		(244.840.125.852)	(172.096.647.805)
5. Corporate income tax paid	5		(8.593.678.400)	
6. Other cash receipts from operating activities	6		328.730.875.044	102.063.582.708
7. Other cash payments for operating activities	7		(1.547.077.177.937)	(2.706.747.171.835)
Net cash flows from operating activities	**20**		**(440.196.410.012)**	**(262.614.734.974)**
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		(121.356.088.467)	(52.066.362.913)
2. Proceeds from disposal of fixed assets and other long-term assets	22		142.354.641.586	102.851.792.096
3. Loans granted and purchase of debt instruments of other entities	23			(22.000.000.000)
4. Collection of loans and proceeds from sale of debt instruments of other entities	24			
5. Investments in other entities	25			
6. Proceeds from divestment in other entities	26			
7. Interest, dividends and profits received	27		54.387.561.850	60.012.874.626
Net cash flows from investing activities	**30**		**75.386.114.969**	**88.798.303.809**
III. Cash flows from financing activities				-
1. Proceeds from issuance of shares and owner's capital contributions	31			-
2. Repayment of owners' contributed capital and repurchase of issued shares	32			-
3. Proceeds from borrowings	33		21.729.702.461.319	16.650.499.566.537
4. Repayment of borrowing principal	34		(21.075.864.081.568)	(15.956.476.076.614)
5. Repayment of finance lease principal	35			
6. Dividends and profits paid to owners	36		(10.917.495)	(9.817.965)
Net cash flows from financing activities	**40**		**653.827.462.256**	**694.013.671.958**
Net cash flows during the period (50 = 20+30+40)	**50**		**289.017.167.213**	**520.197.240.793**
Cash and cash equivalents at beginning of period	**60**		**1.737.714.139.612**	**1.263.099.099.951**
Effect of foreign exchange rate changes	61			-
Cash and cash equivalents at end of period (70 = 50+60+61)	**70**	VII.34	**2.026.731.306.825**	**1.783.296.340.744**

October 30, 2026

Preparer	Chief Accountant	General Director
Nguyen Huyen Phuong	*Nguyen Ngoc Quynh Giao*	*Pham Thi Bang Trang*

M.S.D.N: 3700146455 C.T.C.P
TỔNG CÔNG TY THANH LỄ
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO FINANCIAL STATEMENTS
Quarter 3, 2026

I. Characteristics of the enterprise's operations

1. **Form of capital ownership:** joint stock company
2. **Business sector and business lines**

Import and export of petroleum products; trading of petroleum raw materials and fuel; petroleum processing; real estate business, office space leasing, leasing of conference halls and meeting rooms, organizing conferences and seminars, leasing of warehouses and factories; entertainment business operations; trading of construction materials, stone, sand and gravel; investment, construction and operation of industrial park technical infrastructure, residential and urban areas, and worker housing; food and beverage services.

3. **Normal production and business cycle:** 12 months
4. Characteristics of the enterprise's operations during the financial year affecting the financial statements
5. **Enterprise structure**

- List of subsidiaries

	Company's interest percentage
Binh Duong Urban Works One Member Co., Ltd.	100,00%
Vehicle Inspection Center 61-05D Co., Ltd.	100,00%
Binh Duong Petroleum Co., Ltd.	80,00%
An Son Binh Duong Logistics Co., Ltd.	60,00%
Binh Duong Water and Road Transport Co., Ltd.	57,97%
Thanh Le Production and Trading JSC	56,84%

- List of joint ventures and associates

	Company's interest percentage
Binh Duong Agriculture and Forestry JSC	35,02%
Binh Duong Materials and Construction JSC	25,00%

- List of dependent units without legal entity status

Thanh Le Corporation Branch in Ho Chi Minh City	102 Nguyen Du, Sai Gon Ward, Ho Chi Minh City
Corporation Branch in Long Xuyen City	No. 493/43, Tran Hung Dao, Binh Duc Ward, An Giang Province.
Corporation Branch in Thua Thien Hue Province	Hamlet 1B, Phu Bai Ward, Hue City.

Corporation Branch in Binh Phuoc Province	National Highway 14, Nha Bich Commune, Dong Nai Province
Corporation Branch in Dak Lak Province	No. 463 Nguyen Van Cu, Tan Lap Ward, Dak Lak Province
Corporation Branch in Hai Phong City	Dam Mam, Ha Doan 2 area, Dong Hai Ward, Hai Phong City
Thanh Le Water Park	Thu Dau Mot Ward, HCMC.
Gold Star Conference, Restaurant, and Hotel Center	Thu Dau Mot Ward, HCMC.
Chanh My Petroleum Depot	Thu Dau Mot Ward, HCMC.
VK 102-Thanh Le Petroleum Depot	Hamlet 6, Nha Be Ward, HCMC.
Song Than I-Binh Duong Industrial Park Management Board	Di An Ward, HCMC.
Petroleum retail station network (20 stations)	HCMC, Dong Nai Province.
Concrete Manufacturing Plant	Thuan An Ward, HCMC.
Binh Thang Petroleum Depot	Di An Ward, HCMC.
Thanh Le Conference and Event Organization Center	Phu Giao Hamlet, HCMC.

II. Accounting period and currency unit used in accounting

1. **Accounting period:** from 01/01/2026 to 31/12/2026
2. **Currency unit used in accounting:** Vietnamese Dong (VND)

III. Accounting standards and system applied

1. Accounting system applied: The Company applies the Enterprise Accounting System issued under Decision No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance.
2. The financial statements are prepared on a historical cost basis and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System and other relevant accounting regulations currently in effect in Vietnam.

IV. Accounting policies applied (in case the enterprise operates as a going concern)

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term investments with high liquidity that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

2. Receivables and provision for doubtful debts

Provision for doubtful debts is made for receivables that are overdue, or for receivables where the debtor is unlikely to be able to settle due to liquidation, bankruptcy, or similar financial difficulties.

3. Inventories

- Inventories are stated at cost. The cost of inventories comprises purchase costs, conversion costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Method of determining the value of inventories	: Weighted average method, distinguished by import and domestic sources
Method of accounting for inventories	: Perpetual inventory system

4. Principles of recognition and depreciation of Fixed Assets and Investment Property

- Principle of recognizing fixed assets and investment property: At historical cost.

In the Balance Sheet, fixed assets and investment property are presented using three indicators: Historical cost, Accumulated depreciation, and Net book value.

- Depreciation of fixed assets and investment property

Fixed assets are depreciated using the straight-line method over their estimated useful lives in accordance with the guidance in Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Minister of Finance. Based on the actual use of assets and business conditions, in 2019 the Corporation determined the depreciation periods of fixed asset groups as follows:

Tangible fixed assets:

- Solid-structure buildings	25 - 50
- Factories, warehouses and other structures	5 - 20
- Machinery, information technology, electronic and IT equipment, management tools	3 - 15
- Means of transportation	6 - 15
- Other fixed assets	3 - 10

Intangible fixed assets and investment property:

Recognized at cost. While held for capital appreciation or for operating lease, investment property is presented at historical cost, accumulated depreciation and net book value.

Investment property is depreciated in the same manner as the Company's other fixed assets.

Land use rights: the depreciation period is the period for which the enterprise is permitted to use the land.

5. Principles of recognizing financial investments

Financial investments, securities investments, and other short-term and long-term investments are recognized at cost.

6. Principles of recognizing and capitalizing borrowing costs

Borrowing costs are recognized and allocated to relevant production, business and asset construction cost objects, and include interest expense and other costs incurred in connection with the borrowing process.

Principles of recognizing and capitalizing other expenses

- Prepaid expenses (short-term and long-term) include rent, insurance, tools and equipment, packaging materials, repair costs, and similar items...
- Prepaid expenses are costs incurred for production and business activities whose useful life extends over several accounting periods, and which are gradually allocated to production and business expenses
- Method of allocation: Straight-line, based on estimated useful life.

7. Principle of recognizing prepaid expenses

- Prepaid expenses and major repair costs are recognized based on reasonable estimates of the amounts payable for goods and services used during the period.

8. Construction in progress

- Assets under construction for production, leasing, administrative, or other purposes are recognized at cost. This cost includes service costs and related interest expense in accordance with the accounting policies of the Corporation. Depreciation of these assets is calculated in the same manner as for other assets, commencing when the asset is ready for its intended use.

9. Principles and methods of revenue recognition

Revenue from sale of goods

- Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer; the Company retains neither continuing managerial involvement nor effective control over the goods sold; revenue can be measured reliably; it is probable that the economic benefits associated with the transaction will flow to the Company; and the costs incurred in respect of the transaction can be measured reliably

Revenue from rendering of services

- Revenue from the rendering of services is recognized when the outcome of the transaction can be measured reliably; it is probable that the economic benefits associated with the transaction will flow to the Company; the stage of completion at the balance sheet date can be measured reliably; and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.
- For service transactions spanning multiple periods, revenue is recognized in each period based on the stage of completion at the balance sheet date of that period. Where the outcome of the transaction cannot be measured reliably, revenue is recognized only to the extent of the recoverable expenses recognized.
- Revenue and expenses relating to the same transaction are recognized simultaneously in accordance with the matching principle.

Financial income

- Financial income is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably.

Principles and methods of recognizing corporate income tax expense

- Current corporate income tax expense represents the total amount of tax currently payable and deferred tax, determined based on taxable income and the corporate income tax rate applicable in the current year.
- Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting bases, as well as adjustments for non-taxable income and non-deductible expenses.

V. Additional information on items presented in the Statement of Financial Position:

1. Cash	End of quarter	Beginning of year

	- Cash	470.848.426.025	704.209.139.612
	- Cash equivalents	1.555.882.880.800	1.033.505.000.000
	Total	**2.026.731.306.825**	**1.737.714.139.612**
2.	**Financial investments**		
2.1	Short-term financial investments	-	-
2.2	Investments in subsidiaries	616.229.963.381	616.229.963.381
2.3	Investments in associates	294.395.744.491	294.395.744.491
3.	**Trade receivables**		
3.1	Short-term trade receivables	1.656.048.936.361	2.056.126.586.415
3.2	Long-term trade receivables	-	-
4.	**Other receivables**		
4.1	Other short-term receivables	143.542.505.381	224.249.898.745
4.2	Other long-term receivables	21.860.000.000	20.000.000.000
5.	**Inventories**		
	- Goods in transit	-	750.915.360.368
	- Raw materials and supplies	362.971.285.664	65.721.196.350
	- Tools and equipment	11.750.000	11.750.000
	- Work in progress	-	-
	- Finished goods	884.352.641.868	478.046.035.929
	- Merchandise	2.469.835.036.567	1.329.565.393.265
	- Goods on consignment	-	-
	Total	**3.717.170.714.099**	**2.624.259.735.912**
6.	**Taxes and other receivables from the State**		
6.1	Deductible VAT	142.134.650.657	176.566.149
6.2	Taxes and other receivables from the State	2.899.992.599	13.394.311.375

7. Movement of tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Equipment and tools	Other tangible fixed assets	Total
Historical cost of tangible fixed assets						
Beginning balance	**1.145.419.328.059**	**210.276.585.859**	**215.574.291.919**	**7.022.597.780**	**1.561.351.621**	**1.579.854.155.238**
- Purchases during the period	-	472.367.006	355.690.866	-	-	828.057.872
- Completed capital construction investments	10.892.180.770	5.305.991.011	1.261.852.742	-	-	17.460.024.523
- Other increases	-	-	-	-	-	-
- Transferred to investment property	-	-	-	-	-	-
- Disposals and sales	-	-	1.250.000.000	-	-	1.250.000.000
- Other decreases	-	-	-	-	-	-
Ending balance	**1.156.311.508.829**	**216.054.943.876**	**215.941.835.527**	**7.022.597.780**	**1.561.351.621**	**1.596.892.237.633**
Accumulated depreciation						

Beginning balance	721.887.958.137	135.778.529.430	146.217.304.768	5.212.083.488	1.342.057.285	1.010.437.933.108
- Depreciation for the period	27.920.488.358	12.078.782.265	10.540.477.048	366.052.032	23.882.148	50.929.681.851
- Other increases	-	-	-	-	-	-
- Transferred to investment property	-	-	-	-	-	-
- Disposals and sales	-	-	1.250.000.000	-	-	1.250.000.000
- Other decreases	-	-	-	-	-	-
Ending balance	749.808.446.495	147.857.311.695	155.507.781.816	5.578.135.520	1.365.939.433	1.060.117.614.959
Net book value of tangible fixed assets						
- At beginning of period	423.531.369.922	74.498.056.429	69.356.987.151	1.810.514.292	219.294.336	569.416.222.130
- At end of period	406.503.062.334	68.197.632.181	60.434.053.711	1.444.462.260	195.412.188	536.774.622.674

- ***Historical cost of fully depreciated fixed assets still in use as of period end: 100.760.101.766***

8. Movement of intangible fixed assets

Item	Land use rights	Licenses and franchise rights	Copyrights and patents	Other intangible fixed assets	Total
Historical cost of intangible fixed assets					
Beginning balance	294.514.208.399	-	2.806.107.000	-	297.320.315.399
- Purchases during the period	-	-	70.342.000	-	70.342.000
- Increase from business combination					
- Other increases	-	-	-	-	-
- Disposals and sales	-	-			-
- Other decreases	-	-			-
Ending balance	294.514.208.399	-	2.876.449.000	-	297.390.657.399
Accumulated depreciation					
Beginning balance	107.519.223.641	-	128.697.369	-	107.647.921.010
- Depreciation for the period	5.135.806.548	-	231.322.275	-	5.367.128.823
- Other increases	-				
- Disposals and sales	-	-			-
- Other decreases	-	-			
Ending balance	112.655.030.189	-	360.019.644	-	113.015.049.833
Net book value of intangible fixed assets					
- At beginning of period	186.994.984.758	-	2.677.409.631	-	189.672.394.389
- At end of period	181.859.178.210	-	2.516.429.356	-	184.375.607.566

9. Movement of investment property:

Item	Beginning of period	Increase during the period	Decrease during the period	End of period
Historical cost of investment property	337.862.578.075	-	-	337.862.578.075
- Land use rights	281.104.376.155	-	-	281.104.376.155

- Buildings	56.758.201.920			56.758.201.920
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation	**46.063.983.825**	**1.709.749.458**	-	**47.773.733.283**
- Land use rights	26.850.367.487	392.266.107	-	27.242.633.594
- Buildings	19.213.616.338	1.317.483.351		20.531.099.689
- Buildings and land use rights				
- Infrastructure				
Net book value of investment property	**291.798.594.250**	-	-	**290.088.844.792**
- Land use rights	254.254.008.668	-	-	253.861.742.561
- Buildings	37.544.585.582			36.227.102.231
- Buildings and land use rights				

10.	**Long-term work in progress**		
10.1	Long-term work in progress:	48.293.685.280	47.131.030.447
10.2	Construction in progress:	347.689.561.314	297.460.776.634
11.	**Prepaid expenses**		
11.1	Short-term prepaid expenses	15.022.830.162	6.241.252.745
11.2	Long-term prepaid expenses	5.050.066.382	5.536.280.420
12.	**Short-term borrowings and finance lease liabilities**		
	- Short-term borrowings	5.769.219.895.731	5.119.326.002.538
	- Long-term debt due within one year	-	-
13.	**Taxes and amounts payable to the State**		
	- Value added tax	-	27.238.291.076
	- Import value added tax	-	38.533.799.847
	- Special consumption tax	-	21.808.282.583
	- Corporate income tax	-	-
	- Personal income tax	299.716.062	148.335.896
	- Export and import tax	-	6.675.101
	- Housing and land tax, land rental	4.933.375.980	-
	- Environmental protection tax	-	180.463.622.723
	- Business license tax	-	-
	- Profits payable to the State budget and equitization proceeds	-	-
	Total	**5.233.092.042**	**268.199.007.226**
14.	**Trade payables**		
14.1	- Short-term trade payables	1.114.142.729.290	469.558.363.829
14.2	- Long-term trade payables	22.024.200.000	22.024.200.000
15.	**Accrued expenses**		

15.1	- Other short-term accrued expenses	1.949.785.605	8.513.698.137
15.2	- Other long-term accrued expenses	-	-
16.	**Other payables**		
16.1	Short-term advances from customers	56.457.861.242	43.226.436.155
16.2	Dividends and profits payable	140.445.625	151.363.120
16.3	Payables to employees	7.880.187.323	5.947.465.445
16.4	Bonus and welfare fund	4.942.177.313	4.952.177.313
16.5	Other short-term payables		
	- Trade union fees	-	-
	- Social insurance	-	-
	- Health insurance	-	-
	- Unemployment insurance	-	-
	- Other payables	9.402.834.652	8.411.082.275
16.6	Long-term advances from customers	-	-
16.7	Other long-term payables	19.310.342.307	20.411.654.054
	Total	**90.253.661.139**	**83.100.178.362**
17.	**Petroleum price stabilization fund**	340.261.928.799	391.640.628.617
18.	**Deferred revenue**		
18.1	Short-term deferred revenue	-	-
18.2	Long-term deferred revenue	223.438.835.729	219.352.501.016
	Total	**223.438.835.729**	**219.352.501.016**
19.	**Long-term borrowings and finance lease liabilities**		
	- Bank borrowings	16.019.073.000	23.804.783.000
	- Ordinary bonds	-	-
	Total	**16.019.073.000**	**23.804.783.000**

20. Equity

Statement of changes in owner's equity

No.	Items	Owner's investment capital	Other capital sources	Undistributed after-tax profit	Total
I	**Beginning balance**	**2.366.000.000.000**	**34.686.766.439**	**(12.398.007.069)**	**2.388.288.759.370**
1	- Capital increase during this period	-	-	-	-
2	- Profit for this period	-	-	69.596.883.936	69.596.883.936
3	- Other increases	-	-	-	-
4	- Capital decrease during this period	-	-	-	-
5	- Loss for this period	-	-	-	-
6	- Other decreases	-	-	-	-
II	**Ending balance**	**2.366.000.000.000**	**34.686.766.439**	**57.198.876.867**	**2.457.885.643.306**

Details of owner's investment capital		End of quarter	Beginning of year
- Equity		2.366.000.000.000	2.366.000.000.000
	Total	**2.366.000.000.000**	**2.366.000.000.000**
The enterprise's funds:			
- Development investment fund		34.930.566.439	34.930.566.439
- Other equity funds		-	-
	Total	**34.930.566.439**	**34.930.566.439**

VI | Additional information on items presented in the Income Statement

		This quarter, current year	This quarter, previous year
21.	**Total sales revenue and service provision**	**8.505.644.350.811**	**5.214.131.857.944**
22.	**Cost of goods sold**	**8.294.952.922.693**	**5.030.964.007.627**
23.	**Financial activity revenue**		
	- Interest income on deposits and loans	10.632.050.379	9.338.045.562
	- Interest income from bonds, promissory notes and treasury bills		
	- Dividends and profits received	-	11.250.000.000
	- Foreign exchange gain	25.385.380.377	4.940.335.940
	- Payment discount		-
	- Other financial income	-	-
	Total	**36.017.430.756**	**25.528.381.502**
24.	**Financial expenses**		
	- Interest expense	85.689.938.751	59.102.348.836
	- Foreign exchange loss	987.865.133	5.590.437.003
	- Other financial expenses	-	-
	Total	**86.677.803.884**	**64.692.785.839**
25.	**Selling expenses**		
	- Personnel expenses	23.957.034.815	19.913.064.106
	- Material and packaging costs	509.117.185	1.460.222.924
	- Supplies and equipment costs	297.341.147	352.589.101
	- Depreciation of fixed assets	9.872.187.123	10.234.511.710
	- Provision expenses	-	-
	- Outsourced service expenses	37.173.041.910	19.176.191.826
	- Other expenses	51.475.155.139	66.605.518.197
	Total	**123.283.877.319**	**117.742.097.864**
26.	**General and administrative expenses**		
	- Personnel expenses	9.794.384.296	7.710.318.895
	- Material and packaging costs	321.178.842	167.764.925
	- Supplies and equipment costs	66.866.245	374.993.934

- Depreciation of fixed assets		1.425.497.121	1.524.635.395
- Provision expenses		-	-
- Outsourced service expenses		3.777.014.304	6.349.766.944
- Other expenses		1.736.360.462	1.411.922.407
	Total	**17.121.301.270**	**17.539.402.500**

27. Other income

- Electricity and water fee income		541.086.029	500.862.847
- Other income		12.870.916	107.669.640
	Total	**553.956.945**	**608.532.487**

28. Other expenses

- Payments for tenants' electricity and water fees		383.565.013	384.573.502
- Other expenses		2.777.778	328.832.725
	Total	**386.342.791**	**713.406.227**

29. Current corporate income tax expense

- Corporate income tax calculated on current year taxable income		3.958.698.111	-
- Adjustment of prior years' corporate income tax expense into current year tax expense		-	-
	Total	**3.958.698.111**	**-**

30. Deferred corporate income tax expense

- Deferred corporate income tax expense arising from taxable temporary differences		-	-

31. Production and business expenses by nature

- Raw materials and supplies costs		3.880.588.445.833	210.672.577.600
- Labor costs		-	-
- Depreciation of fixed assets		662.929.338	459.077.158
- Outsourced service expenses		10.791.000.810	4.886.652.750
- Other expenses		-	-
	Total	**3.892.042.375.981**	**216.018.307.508**

October 30, 2026

Preparer	Chief Accountant	General Director
Tran Ngoc Dan Thao	Nguyen Ngoc Quynh Giao	Pham Thi Bang Trang

TỔNG CÔNG TY THANH LÊ

Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trong trường hợp có sự mâu thuẫn giữa nội dung tiếng Việt và nội dung tiếng Anh, nội dung tiếng Việt sẽ được ưu tiên áp dụng.

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