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CÔNG TY CỔ PHẦN BÔNG BẠCH TUYẾT

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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Bong Bach Tuyet Joint Stock Company presents this report together with the reviewed interim (consolidated) financial statements of the parent company is Bong Bach Tuyet Joint Stock Company and 02 subsidiaries (hereafter, referred to as "the Group") for the nine-month period ended 30th September 2026 of the Group.

1. General information of the Group

The Group includes the parent company - Bong Bach Tuyet Joint Stock Company and 02 subsidiaries

Bong Bach Tuyet Joint Stock Company (hereafter referred to as "the Company") operates under the initial Enterprise Registration Certificate No. 0300715584 dated 28th May 1998 and registration of the 20th amendment dated 09th September 2026 granted by Ho Chi Minh city Department of Finance.

The Company's shares are listed and traded on the Unlisted Public Company Market (Upcom) under the stock code BBT.

Charter capital : VND 196,000,000,000 (Vietnam Dong One Hundred Ninety Six Billion Only).

2. Registered office

- ***Head office***
  - Address : No. 550 Au Co street, Bay Hien ward, Ho Chi Minh city, Vietnam.
  - Tel. : +84 (28) 3975 1493 – 3765 2516
  - Tax code : 0 3 0 0 7 1 5 5 8 4

- ***Information on dependent units***

No.	*Name of entity*	*Address*
01	Manufacturing Factory – Bong Bach Tuyet Joint Stock Company	B52-B54/I, Road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh city.
02	Representative Office – Bong Bach Tuyet Joint Stock Company (*)	No. 110, Hai Ba Trung street, Quarter 3, Trang Bom Commune, Dong Nai province.

(*) The Resolution of the Board of Directors No. 11/2026/NQ-HĐQT dated 28th May 2026 approved the termination of operations of the Representative Office – Bong Bach Tuyet Joint Stock Company.

- ***Information on subsidiaries***

No.	Company name	Head office	Main business activities	Ending balance of period			Beginning balance		
				Capital contribution ratio	Percentage of voting rights	Percentage of ownership interest	Capital contribution ratio	Percentage of voting rights	Percentage of ownership interest
1	Bach Tuyet Kotton Co., Ltd. (*)	No. 550 Au Co street, Bay Hien ward, HCMC, Vietnam.	Trading medical bandages, medical gauze, medical equipment, medical cotton, pharmaceuticals, medical instruments, medical masks, soaps, detergents, polishing preparations, and sanitary preparations.	100%	100%	100%	100%	100%	100%

No.	Company name	Head office	Main business activities	Ending balance of period			Beginning balance		
				Capital contribution ratio	Percentage of voting rights	Percentage of ownership interest	Capital contribution ratio	Percentage of voting rights	Percentage of ownership interest
2.	Vitavia Care Co., Ltd.	5th Floor, No. 9 – 19 Ho Tung Mau street, Sai Gon ward, HCMC.	Wholesale of medical and personal care products.	100%	100%	100%	-	-	-

(*) Bach Tuyet Kotton Co., Ltd. is undergoing dissolution procedures in accordance with the Resolution of the Board of Directors No. 16/2025/NQ-HĐQT dated 30th September 2025 and the Announcement No. 948865/25 dated 28th October 2025 issued by Ho Chi Minh City Department of Finance.

3. Business activities

- Manufacture of cosmetics, soaps, detergents, polishing and sanitary preparations;
- Manufacture of medical, dental, orthopedic and rehabilitation equipment and instruments;
- Other manufacturing not elsewhere classified;
- Construction of other civil engineering projects;
- Agents, brokers and auctioneers;
- Wholesale of food products;
- Wholesale of other household goods;
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of other machinery, equipment and spare parts;
- Other specialized wholesale not elsewhere classified;
- Retail sale of fabrics, wool, yarn, sewing thread and other textiles in specialized stores;
- Restaurants and mobile food service activities;
- Real estate activities with owned, leased or used land and property;
- Other business support service activities not elsewhere classified.

4. The Board of Directors, the Board of Supervisors and the Board of Management

Members of the Board of Directors, the Board of Supervisors and the Board of Management of the Company during period and as of the date of this report include:

4.1 The Board of Directors

Full name	Position	Appointed / Reappointed date	Dismissed date
Mr. Nguyen Dong Hai	Chairperson	08th April 2025	-
Mr. Nguyen Khanh Linh	Vice Chairperson	20th May 2024	-
Mr. Nguyen Duc Hieu	Member	08th April 2025	13th April 2026
Ms Ngo Thi Thu Trang	Member	13th April 2026	-

4.2 *The Board of Supervisors*

Full name	Position	Appointed / Reappointed date	Dismissed date
Mr. Nguyen Hoang Giang	Head of board	08th April 2025	-
Ms Tran Bao Ngoc	Member	20th May 2024	-
Ms Doan Thi Thu Suong	Member	08th April 2025	-

4.3 *The Board of Management*

Full name	Position	Appointed / Reappointed date	Dismissed date
Ms Ngo Thi Thu Trang	General Director	17th August 2026	-
	Deputy General Director	01st August 2019	17th August 2026
Mr. Nguyen Khanh Linh	General Director	25th September 2024	17th August 2026

5. Legal representative

The legal representative of the Company during the period and up to 9 September 2026 was Mr. Nguyen Khanh Linh – General Director.

Legal representative of the Company from 9 September 2026 and as of the date of this report is Ms Ngo Thi Thu Trang - General Director.

6. Business results

The interim (consolidated) financial position and the interim (consolidated) business results for the nine-month period ended 30th September 2026 of the Group are expressed in the interim (consolidated) financial statements for the nine-month period attached to this report from page 08 to page 40.

7. Subsequent events

On 12nd October 2026, SGI Holdings Investment JSC purchased 1,203,800 shares, increasing its ownership percentage from 74.94% to 81.08%.

Apart from the above event, In the opinion of the Board of Management, the Group's the interim (consolidated) financial statements for the nine-month period ended 30th September 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th September 2026 to the date of this Report, which would require any adjustments to the figures or disclosures in the interim (consolidated) financial statements.

8. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been appointed to perform the review on the Group's interim (consolidated) Financial Statements for the nine-month period ended 30th September 2026.

9. Responsibility of the Board of Management

The Board of Management of the Group is responsible for the preparation of the interim (consolidated) financial statements for the nine-month period to give a true and fair view on the interim (consolidated) financial position, the interim (consolidated) business results and the interim (consolidated) cash flows of the Group for the period. In order to prepare these interim (consolidated) financial statements for the nine-month period, the Board of Management must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;

- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim (consolidated) financial statements;
- Prepare the interim (consolidated) financial statements for the nine-month period of the Group on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim (consolidated) financial statements for the nine-month period reasonably in order to minimize risk and fraud.

The Board of Management ensures that all the relevant accounting books have been fully recorded and can fairly reflect the interim (consolidated) financial position of the Group at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Management of the Group is also responsible for protecting the Group's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the interim (consolidated) financial statements.

The Board of Management hereby ensures to comply with all the requirements above in the preparation of the interim (consolidated) financial statements.

10. Approving the interim (consolidated) financial statements

We, members of the Board of Directors confirm that all the accompanying interim (consolidated) financial statements. The interim (consolidated) financial statements have been properly prepared and have given a true and fair view on the interim (consolidated) financial position as at 30th September 2026, the interim (consolidated) business results and the interim (consolidated) cash flows for the nine-month period then ended of the Group, in compliance with the accounting standards, Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and fair presentation of the interim (consolidated) financial statements.

For and on behalf of the Board of Directors

M.S.D.N:0300715584-C.T.C.P
CÔNG TY CỔ PHẦN BÔNG BẠCH TUYẾT
THÀNH PHỐ HỒ CHÍ MINH

Mr. NGUYEN DONG HAI
Chairperson
Ho Chi Minh city, 29th October 2026

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Member firm of JPA International
Head office : 33 Phan Van Khoe street, Cho Lon ward, Ho Chi Minh city, VietNam
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No.: 291002/26/BCKT/AUD-VVALUES

REVIEW REPORTS ON INTERIM (CONSOLIDATED) FINANCIAL INFORMATION

To: SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
BONG BACH TUYET JOINT STOCK COMPANY

We have reviewed the accompanying interim (consolidated) financial statements of the parent company is Bong Bach Tuyet Joint Stock Company and 02 subsidiaries (hereafter, referred to as "the Group") prepared on 29th October 2026, from page 08 to page 40, which comprise the interim (consolidated) Statement of Financial Position as at 30th September 2026, the interim (consolidated) Income Statement, the interim (consolidated) Cash Flows Statement and the selected Notes to the (consolidated) Financial Statements for the nine-month period then ended.

Responsibilities of the Board of Management

The Board of Management of the Group is responsible for the preparation and presentation of these interim (consolidated) financial statements in accordance with the accounting standards, the accounting regime to securities company in Vietnam as well as legal regulations related to the preparation and presentation of these interim (consolidated) financial statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim (consolidated) financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on this interim financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim (consolidated) financial information does not give a true and fair view, in all material respects, of the interim (consolidated) financial position as at 30th September 2026, the interim (consolidated) business results and the interim (consolidated) cash flows of the Group for the nine-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim (consolidated) financial statements.

Other matter

The (consolidated) financial statements as at 31st December 2025, the (consolidated) Income Statement, the (consolidated) Cash Flows Statement for the fiscal year then ended of the Group were audited by other audit firm with unqualified audit opinion which were presented in the Auditor's Report dated 20th March 2026.

Ho Chi Minh city, 29th October 2026

VIETVALUES Audit and Consulting Co., Ltd.

M.S.D.N: 0303128175 - C.T.T.N.H.H. CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT QUẬN 5 - TP. HỒ CHÍ MINH

Hoang Thai Tan – Deputy General Director

Certificate of registration for practicing audit No. 2817-2025-071-1

Authorized signature

File:
- As above.
- VIETVALUES.

INTERIM (CONSOLIDATED) STATEMENT OF FINANCIAL POSITION

As at 30th September 2026

Currency: VND

	ASSETS	Code	Notes	As at 30th September 2026	As at 01st January 2026
	1	2	3	4	5
A.	**CURRENT ASSETS AND SHORT-TERM INVESTMENTS**	**100**		**234,809,343,669**	**175,889,458,350**
I.	**Cash and cash equivalents**	**110**	V.1	**26,483,468,928**	**47,128,342,716**
1.	Cash	111		21,483,468,928	32,128,342,716
2.	Cash equivalents	112		5,000,000,000	15,000,000,000
II.	**Short-term financial investments**	**120**		**71,776,332,875**	**38,941,095,892**
1.	Held-to-maturity investments	123	V.2a	71,776,332,875	38,941,095,892
III.	**Short-term receivables**	**130**		**78,019,773,354**	**57,398,068,069**
1.	Short-term trade receivables	131	V.3	63,165,620,094	51,005,471,927
2.	Short-term advance payments to suppliers	132	V.4	12,939,817,413	6,659,545,208
3.	Other short-term receivables	135	V.5	3,052,716,301	1,242,280,266
4.	Provision for short-term doubtful debts	136	V.6	(1,138,380,454)	(1,509,229,332)
IV.	**Inventories**	**140**	V.7	**54,843,107,729**	**29,287,149,010**
1.	Inventories	141		55,859,993,991	30,304,035,272
2.	Provision for obsolete inventory	142		(1,016,886,262)	(1,016,886,262)
V.	**Short-term biological assets**	**150**		-	-
IV.	**Other current assets**	**160**		**3,686,660,783**	**3,134,802,663**
1.	Short-term prepaid expenses	161	V.8a	2,474,052,816	2,442,732,333
2.	Deductible value-added tax (VAT)	162		639,379,542	32,761,516
3.	Taxes and other receivables from the State	163	V.14	573,228,425	659,308,814
B.	**FIXED ASSETS AND LONG-TERM INVESTMENTS**	**200**		**128,596,027,408**	**205,367,432,881**
I.	**Long-term receivables**	**210**		**600,000,000**	**210,000,000**
1.	Other long-term receivables	215		600,000,000	210,000,000
II.	**Fixed assets**	**220**		**95,793,302,603**	**80,427,478,728**
1.	Tangible fixed assets	221	V.9	94,955,629,368	79,879,443,435
	- Historical cost	222		*184,906,502,556*	*159,500,685,814*
	- Accumulated depreciation	223		*(89,950,873,188)*	*(79,621,242,379)*
2.	Intangible fixed assets	227	V.10	837,673,235	548,035,293
	- Historical cost	228		*3,360,488,508*	*2,721,470,720*
	- Accumulated amortization	229		*(2,522,815,273)*	*(2,173,435,427)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment Properties**	**240**		-	-
V.	**Long-term assets in progress**	**250**		**25,938,354,849**	**21,426,025,605**
1.	Construction-in-progress	252	V.11	25,938,354,849	21,426,025,605
VI.	**Long-term financial investments**	**260**		-	**99,000,000,000**
1.	Held-to-maturity investments	265	V.2b	-	99,000,000,000
VI.	**Other non-current assets**	**270**		**6,264,369,956**	**4,303,928,548**
1.	Long-term prepaid expenses	271	V.8b	6,096,705,777	4,303,928,548
2.	Deferred income tax assets	272		167,664,179	-
3.	Goodwill	279		-	-
	TOTAL ASSETS (280 = 100 + 200)	**280**		**363,405,371,077**	**381,256,891,231**

Interim (consolidated) Statement of Financial Position (cont.)

As at 30th September 2026

	RESOURCES	Code	Notes	As at 30th September 2026	As at 01st January 2026
	1	2	3	4	5
C.	**LIABILITIES**	**300**		**83,102,340,162**	**116,713,427,462**
I.	**Current liabilities**	**310**		**83,102,340,162**	**116,713,427,462**
1.	Short-term trade payables	311	V.12	44,115,015,789	13,126,346,293
2.	Short-term advance payments from customers	312	V.13	11,202,203,311	10,520,960,885
3.	Dividends and profits payable	313		36,120,000	17,935,000
4.	Tax and statutory obligations	314	V.14	7,048,168,470	4,813,441,677
5.	Payables to employees	315	V.15	10,889,393,750	11,276,567,243
6.	Short-term accruals	316	V.16	6,494,704,843	8,829,776,529
7.	Other short-term payables	320	V.17	3,192,368,549	1,839,203,777
8.	Short-term loans and finance lease liabilities	321		-	66,164,830,608
9.	Provision for short-term payables	322		124,365,450	124,365,450
II.	**Non-current liabilities**	**330**		-	-
D.	**OWNERS' EQUITY**	**400**	V.18	**280,303,030,915**	**264,543,463,769**
1.	Owners' invested equity	411		196,000,000,000	196,000,000,000
	- Common stocks with voting rights	*411a*		*196,000,000,000*	*196,000,000,000*
	- Preferred stocks	*411b*		-	-
2.	Surplus of share capital	412		24,807,050,000	24,811,850,000
3.	Investment and development fund	418		9,474,344,616	9,474,344,616
4.	Undistributed earnings after tax	420		50,021,636,299	34,257,269,153
	- Accumulated undistributed earnings after tax to the end of previous year	*420a*		*24,457,269,153*	*15,312,984,276*
	- Accumulated undistributed earnings after tax in current year	*420b*		*25,564,367,146*	*18,944,284,877*
5.	Benefits of non-controlling shareholders	429		-	-
	TOTAL RESOURCES (440 = 300 + 400)	**440**		**363,405,371,077**	**381,256,891,231**

Ho Chi Minh city, approved on 29th October 2026

Prepared by / Chief Accountant

THIEU THI CAM TU

Legal representative
General Director

NGO THI THU TRANG

INTERIM (CONSOLIDATED) INCOME STATEMENT

For the third quarter and the nine-month period ended 30th September 2026

Currency: VND

ITEMS	Code	Notes	From 01st July 2026 to 30th September 2026	From 01st July 2025 to 30th September 2025	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
1	2	3	4	5	6	7
1. Revenues from sale of goods and rendering of services	01	VI.1	92,965,390,737	83,086,144,314	255,213,027,256	221,642,587,669
2. Revenue deductions	02	VI.2	6,711,807,046	4,978,538,872	22,371,552,424	15,938,039,674
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	10		**86,253,583,691**	**78,107,605,442**	**232,841,474,832**	**205,704,547,995**
4. Cost of goods sold	11	VI.3	42,839,275,914	45,283,571,847	118,466,564,315	115,296,268,455
5. Gross profit from sale of goods and rendering of services (20 = 10-11)	20		**43,414,307,777**	**32,824,033,595**	**114,374,910,517**	**90,408,279,540**
6. Profit/(loss) on disposal/sale of investment properties	21		-	-	-	-
7. Income from financial activities	22	VI.4	4,144,629,823	3,792,728,753	12,989,373,414	11,495,012,754
8. Expenses from financial activities	23	VI.5	1,810,351,864	3,218,464,510	5,337,830,820	10,716,567,600
- In which: Interest expenses	*24*		*1,483,701,498*	*2,859,304,510*	*4,735,908,958*	*8,509,602,600*
9. Selling expenses	25	VI.6	23,814,584,228	19,238,880,225	63,115,433,665	50,527,904,701
10. General & administration expenses	26	VI.7	10,046,025,105	7,280,336,470	26,888,154,061	21,271,799,613
11. Profit/ Loss in the joint ventures, associates	27		-	-	-	-
12. Net profit/(loss) from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		**11,887,976,403**	**6,879,081,143**	**32,022,865,385**	**19,387,020,380**
13. Other income	31		12,769,399	664,770,445	84,123,357	121,427,102
14. Other expenses	32		35,498,586	313,223,209	61,469,414	469,518,795
15. Other profit (40 = 31 - 32)	40		**(22,729,187)**	**351,547,236**	**22,653,943**	**(348,091,693)**
16. Total pre-tax accounting profit (50 = 30 + 40)	50		**11,865,247,216**	**7,230,628,379**	**32,045,519,328**	**19,038,928,687**
17. Current Corporate Income tax expenses	51	V.14	2,580,584,158	1,252,250,640	6,648,816,361	3,148,751,421
18. Deferred Corporate Income tax expenses	52		(167,664,179)	-	(167,664,179)	83,238,450
19. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)	60		**9,452,327,237**	**5,978,377,739**	**25,564,367,146**	**15,806,938,816**
20. Profit after tax of shareholders of holding company	61		9,452,327,237	5,978,377,739	25,564,367,146	15,806,938,816
21. Benefits of non-controlling shareholders	62		-	-	-	-
22. Basic earnings per share	70	VI.8	482	610	1,304	1,613
23. Diluted earnings per share	71	VI.9	482	610	1,304	1,613

Ho Chi Minh city, approved on 29th October 2026

Prepared by / Chief Accountant

THIEU THI CAM TU

Legal representative
General Director

M.S.D.N: 0300715584 C.T.C.P ★ CÔNG TY CỔ PHẦN BÔNG BẠCH TUYẾT ★ THÀNH PHỐ HỒ CHÍ MINH

NGO THI THU TRANG

These statements should be read in conjunction with the selected Notes to the (consolidated) Financial statements

INTERIM (CONSOLIDATED) CASH FLOWS STATEMENT

(As per Indirect Method)

For the nine-month period ended 30th September 2026

Currency: VND

Items	Code	Notes	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	**01**		**32,045,519,328**	**19,038,928,687**
2. Adjustments for:			**2,822,620,575**	**6,325,823,483**
- Depreciation and amortisation	02	V.9; V.10	10,920,841,855	9,314,199,062
- Provisions	03	V.6	(370,848,878)	(456,348,260)
- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies	04		-	-
- (Profit)/ loss from investing activity	05		(12,463,281,360)	(11,041,629,919)
- Interest expense	06	VI.5	4,735,908,958	8,509,602,600
- Other adjustments	07		-	-
3. Operating income/(loss) before changes in working capital	**08**		**34,868,139,903**	**25,364,752,170**
- (Increase)/decrease in receivables	09		(27,258,051,375)	(14,548,460,668)
- (Increase)/decrease in inventory	10		(25,555,958,719)	8,946,444,768
- Increase/(decrease) in payables (excluding interest payable, PIT payables)	11		27,860,503,352	(5,890,849,857)
- Increase/(decrease) in prepaid expenses	12		(1,824,097,712)	(1,019,478,907)
- Increase/(decrease) in trading securities	13		-	-
- Interest paid	14		(4,735,908,958)	(9,736,127,698)
- Corporate income tax paid	15	V.14	(3,997,803,103)	(3,585,451,593)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		-	-
Net cash inflows/(outflows) from operating activities	**20**		***(643,176,612)***	***(469,171,785)***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(29,446,149,097)	(17,664,376,593)
2. Proceeds from disposals of fixed assets and other long-term assets	22		64,814,815	781,818,180
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(243,297,657,532)	(149,433,680,217)
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		317,248,616,436	133,271,535,750
5. Payments for investments in other entities	25		-	-
6. Proceeds from capital withdrawals from other entities	26		-	-
7. Interest and dividends received	27		10,541,263,810	9,818,066,990
Net cash inflows(outflows) from investing activities	**30**		***55,110,888,432***	***(23,226,635,890)***
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Proceeds from issue of stocks, capital contribution of the owner	31		-	-
2. Capital redemption of the owners, the acquisition of issued stocks	32	V.18	(4,800,000)	-
3. Proceeds from borrowings	33	VII.1	2,209,555,228	116,654,774,137
4. Repayments of borrowing principal	34	VII.2	(67,535,525,836)	(114,247,711,492)
5. Repayments of finance lease principal	35		-	-
6. Dividends, gains paid to the owner	36		(9,781,815,000)	-
Net cash inflows/(outflows) from financing activities	40		***(75,112,585,608)***	***2,407,062,645***
Net cash inflows/(outflows) (20+30+40)	**50**		**(20,644,873,788)**	**(21,288,745,030)**
Cash and cash equivalents at the beginning of the year	**60**	V.1	**47,128,342,716**	**35,014,114,420**
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the year	**70**	V.1	**26,483,468,928**	**13,725,369,390**

Ho Chi Minh city, approved on 29th October 2026

Prepared by / Chief Accountant

THIEU THI CAM TU

Legal representative
General Director

M.S.D.N: 0300715584 C.T.C.P CÔNG TY CỔ PHẦN BÔNG BẠCH TUYẾT THÀNH PHỐ HỒ CHÍ MINH

NGO THI THU TRANG

These statements should be read in conjunction with the selected Notes to the (consolidated) Financial statements

SELECTED NOTES TO THE (CONSOLIDATED) FINANCIAL STATEMENTS

For the nine-month period ended 30th September 2026

These notes form an integral part of and should be read in conjunction with the interim (consolidated) Financial Statements for the nine-month period ended 30th September 2026 of Bong Bach Tuyet Joint Stock Company and 02 subsidiaries (hereafter, referred to as "the Group").

I. OPERATION FEATURES

1. Forms of ownership

Bong Bach Tuyet Joint Stock Company (hereafter, referred to as "the Company") is joint stock company.

2. Lines of business

Business lines of the Group are manufacturing and trading.

3. Business activities

Manufacture and trade all kinds of medical bandage, medical gauze, medical cotton, sanitary napkins and other products from cotton; to manufacture masks, dispocable masks and medical masks.

4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

5. The Group's operations in period affect the interim (consolidated) financial statements

During the period, the Group continued to maintain online sales through e-commerce platforms, leading to positive growth in finished goods sales revenue. In addition, effective cost control by the Group contributed to an increase in business results compared to the same period last year.

6. Consolidated subsidiaries

Total number of subsidiaries: 02 companies.

Number of consolidated subsidiaries: 02 companies.

Subsidiaries include:

No.	*Company name*	*Head office*	*Main business activities*	*Ending balance of period*			*Beginning balance*		
				Capital contribution ratio	*Percentage of voting rights*	*Percentage of ownership interest*	*Capital contribution ratio*	*Percentage of voting rights*	*Percentage of ownership interest*
1	Bach Tuyet Kotton Co., Ltd. (*)	No. 550 Au Co street, Bay Hien ward, HCMC, Vietnam.	Trading medical bandages, medical gauze, medical equipment, medical cotton, pharmaceuticals, medical instruments, medical masks, soaps, detergents, polishing preparations, and sanitary preparations.	100%	100%	100%	100%	100%	100%

No.	Company name	Head office	Main business activities	Ending balance of period			Beginning balance		
				Capital contribution ratio	Percentage of voting rights	Percentage of ownership interest	Capital contribution ratio	Percentage of voting rights	Percentage of ownership interest
2.	Vitavia Care Co., Ltd.	5th Floor, No. 9 – 19 Ho Tung Mau street, Sai Gon ward, HCMC.	Wholesale of medical and personal care products.	100%	100%	100%	-	-	-

(*) Bach Tuyet Kotton Co., Ltd. is undergoing dissolution procedures in accordance with the Resolution of the Board of Directors No. 16/2025/NQ-HĐQT dated 30th September 2025 and the Announcement No. 948865/25 dated 28th October 2025 issued by Ho Chi Minh City Department of Finance..

7. Employees

As at the accounting period ended, the Group had 362 employees (312 employees at the beginning of the year).

8. Statement on the information comparability in the interim (consolidated) financial statements

From 01st January 2026, the Group has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System. This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Company has restated the comparative figures (Notes No. IV.25); therefore, the figures presented in the interim (consolidated) financial statements for the nine-month period ended 30th September 2026 are comparable with the corresponding figures of the previous period.

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Group's fiscal year

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

These (consolidated) financial statements are prepared for the nine-month period ended 30th September 2026, from 01st January 2026 to 30th September 2026.

2. Reporting currency and methods of foreign currency translation

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

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Group's the interim (consolidated) Financial statements are prepared and presented in accordance with the Accounting Standards, the Vietnamese Corporate Accounting System promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025, the Circular No. 202/2014/TT-BTC dated 22nd December 2014, the Circular No. 43/2026/TT-BTC dated 20th April 2026 (amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22nd December 2014) as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the (consolidated) Financial statements.

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

The Board of Management of the Group ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025, the Circular No. 202/2014/TT-BTC dated 22nd December 2014, the Circular No. 43/2026/TT-BTC dated 20th April 2026 (amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22nd December 2014) as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the (consolidated) Financial statements.

3. Registered accounting documentation system: General journal recording.

IV. ADOPTED ACCOUNTING POLICIES

1. Basic for preparing the interim (consolidated) Financial statements

The (consolidated) financial statements include the financial statements of parent company and all subsidiaries. The financial statements of subsidiaries are prepared for the same fiscal year as well as applied the same accounting policies of parent company. Adjusted entries are applied for any different accounting policy in order to ensuring the consistency of parent company and all subsidiaries.

All inter-company balances and transactions, including recognised profits arising from inter-group transactions, have been eliminated in full. Unrealized losses are eliminated in (consolidated) financial statements, except where irrevocable expenses.

Minority interest showed the profit/ loss and net assets which are not held by the Company's shareholders and are presented by a separate item on the (consolidated) Income Statement and the (consolidated) Balance Sheet.

Subsidiaries are consolidated since the date of parent Company obtains control and cease to be consolidated since the date of parent Company do not obtain control that subsidiary. In case of parent Company has no longer the right of control the subsidiaries, the (consolidated) financial statements will include the period's business result which is still obtained control by parent Company.

The financial statements of subsidiaries subject to business combinations under common control are included in the Company's (consolidated) financial statements in accordance with the book value method of accounting. The financial statements of the other subsidiaries are consolidated into the Company's reports under the purchase method whereby assets and liabilities are recorded at fair value at the date of a business combination.

2. Transactions in foreign currencies

The transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arising during year from transactions in foreign currencies are recognized in income from financial activities or expenses from financial activities. Exchange rate differences due to the revaluation of monetary items in foreign currencies as of the balance sheet date after offsetting differences of increasing and decreasing are recognized in income from financial activities or expenses from financial activities.

Exchange rate used to convert the foreign currency transactions is the actual exchange rate as at the time when transactions are incurred. The actual exchange rate of the foreign currency transactions is determined as follows:

- For receivables: buying exchange rate of the commercial bank where the Group indicated for the customer's payment at the time when transactions are incurred.
- For liabilities: buying exchange rate of the commercial bank where the Group is expected to deal at the time when transactions are incurred.

- For the purchase transactions of assets or expenses are paid immediately in foreign currencies (not via the payable accounts): buying exchange rate of the commercial bank where the Group implements the payment.

Exchange rate used to revaluate balances of the monetary items in foreign currencies as at the end of the accounting period is determined comply with the following principles:

- For foreign currency account in banks: foreign currency buying exchange rate of the commercial bank where the Group opened foreign currency accounts.
- For the monetary items in foreign currencies is classified as other assets and liabilities: foreign currency buying exchange rate of JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) (the bank where the Group frequently traded).

3. Cash and cash equivalents

Cash includes cash on hand, demand deposits, cash in transit and monetary gold.

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

4. Financial investments

Loans

Loans are initially recognized at historical cost. Subsequent to initial recognition, loans are stated at recoverable amount.

Interest income from loans is recognized as income from financial activities on an accrual basis, based on the loan period and the effective interest rate.

At the end of the accounting period, when there is objective evidence that a portion or the whole loan may not be recoverable, the Company makes a provision for impairment corresponding to the expected loss amount. Provision/Reversal of provision is recognized in expenses/income from financial activities during the period.

5. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

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

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables are presented at the estimated uncollectible value by the Company as at the accounting period ended. Increase/Decrease in the balance of provisions for doubtful receivables must be make as at the accounting period ended and are recognized in the general & administration expenses.

6. Inventories

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

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Work-in-process: including only the costs of main raw materials (or other appropriate cost elements).

- Finished goods: including the cost of direct materials, direct labor and related factory overhead cost are allocated based on normal capacity.

The value of inventories are recognized at the weighted average method and recorded at the perpetual method.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

7. Prepaid expenses

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses mainly land rental costs, tools expenses and repair costs of fixed assets. These prepaid expenses are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Land rental

Prepaid land rental represents the rental already prepaid for the land being used by the Company. Land rental is allocated in accordance with the straight line method in line with the leasing period (50 years).

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 92 months.

Repair costs of fixed assets

Repair costs of assets arising once have great value are allocated into expenses in accordance with the straight line method for the maximum period of 54 months.

8. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation. Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The depreciation years of tangible fixed assets applied are as follows:

Kinds of fixed assets	Years
Buildings and structures	03 – 50
Machineries and equipments	02 – 15
Vehicles, transmissions	05 – 15
Management equipments, tools	01 – 08
Other tangible fixed assets	01 – 15

9. Intangible fixed assets

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

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Software programs

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Group to pay until the date the software is put into use. Computer software is amortized in line with straight-line method within 05 years.

10. Construction-in-progress

Construction-in-progress reflects the direct cost (include relevant interest expenses in accordance with accounting policies of the Group) related to the assets are being built, machineries and equipments are being installed for the purpose of manufacturing, leasing and management, as well as expenses related to the repair of fixed assets which are being implemented. Those assets are recorded at their historical cost and not to be depreciated.

11. Liabilities and accruals

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

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Loans and finance lease liabilities reflect loans, finance lease liabilities and the payment status of loans, finance lease liabilities.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.
- Salaries and wages payable to employees are determined based on labor contracts.

Liabilities and accruals are classified as short-term and long-term in the Statement of Financial Position based on their remaining maturities at the end of the accounting period.

12. Provision for severance allowance

Upon termination of employment contracts, the Group is obligated to pay severance allowance to employees who have worked on a regular basis for full 12 months or more, applicable to the period during which they did not participate in unemployment insurance. Provision for severance allowance is accrued at the rate of two months' average salary plus salary allowance (if any) of the six consecutive months immediately preceding the financial statement preparation date for each year of service.

Increases or decreases in the required balance of provision for severance allowance at the end of the accounting period are recognized in general and administrative expenses.

13. Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

Surplus of share capital

Surplus of share capital is recognized at differences between issued actual value and the nominal value of stocks when they first issued, supplement issue, differences between re-issued value and the book value of treasury stocks and capital structure of the convertible bonds at maturity. Direct costs related to the issuance of additional stocks and the re-issuance of treasury stocks is reversed on Surplus of share capital.

14. Profit distribution

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

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when being approved by General Meeting of Shareholders.

15. Recognition of revenues and income

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

Revenues from sale of merchandises, finished goods

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

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

Revenues from rendering of services

Revenues from rendering of services transaction are recognized when the result of transaction is determined reliably. Where the service is rendered during numerous periods, revenue in period is recognized based on the results of work completely as at balance sheet date. The results of rendering of services transaction are determined when satisfying all the following conditions:

- Revenue is determined rather reliably;
- Be able to gain economic benefits from the transactions;
- Determining work completely as at Balance Sheet date;
- Determining expenses related to rendering of services.

Interest

Interest is recognized on a time-proportion basis and the actual interest rates for each period.

16. Revenue deductions

Revenue deductions include trade discounts and sales returns incurred in connection with the sale of products, goods, and services, which are adjusted as a reduction in revenue for the period in which they arise.

In case the products, goods and services have been sold from previous years, but arising trade discounts, discounted sales, returned goods in current year, revenue will be reduced according to the principle of:

- If trade discounts, discounted sales, returned goods have incurred prior to the issuance of the financial statements: recognized to reduce revenue on the financial statements in current year.
- If trade discounts, discounted sales, returned goods have incurred after the issuance of the financial statements: recognized to reduce revenue on the financial statements in next year.

17. Cost of goods sold

Cost of goods sold is total cost of goods, expenses directly of provided services, other expenses are included in the cost of goods.

18. Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include borrowing costs, loss of the short-term securities transfers, transaction costs of selling securities, provision for devaluation of trading securities, provision for loss of investments in other entities.

19. Borrowing costs

Borrowing costs include interest and other costs incurred directly related to loans.

Borrowing costs will be capitalized when they are directly related to the construction or the production of an asset in progress, which has taken a substantial period of time (over 12 months) to get ready for intended use or sales of the asset. Otherwise, the borrowing costs will be recognized into expenses during the period. For private loans serve the construction of fixed assets, investment properties, interest is capitalized even if the construction period of less than 12 months. The income arising from the temporary investment of loans is recorded reducing the historical cost of the relevant assets.

In the event of general borrowings which are partly used for acquiring, constructing or producing an asset in progress, the costs eligible for capitalization will be determined according to the capitalization rates applied to average accumulated expenditure on that asset. The capitalization rates are computed at the average interest rates on the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

20. Selling expenses and General & administration expenses

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

21. Taxes and statutory obligations

Value added tax (VAT) is in accordance with the deduction method.

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

Other taxes will be paid according to prevailing regulations.

22. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Deferred Corporate income tax

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

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

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

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

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

23. Related parties

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

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

24. Segment Reporting

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

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

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the (consolidated) financial statements of the Group.

25. Comparative figures

Certain balances on the interim (consolidated) Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

Code	Items	Ending balance of previous year under Circular 200/2014/TT-BTC	Beginning balance of current year has been restated under Circular 99/2025/TT-BTC)	Differences
1	2	3	4	5=4-3
INTERIM (CONSOLIDATED) STATEMENT OF FINANCIAL POSITION				
Assets				
135	Short-term loan receivables	38,000,000,000	-	(38,000,000,000)
135	Other short-term receivables	2,183,376,158	1,242,280,266	(941,095,892)
215	Long-term loan receivables	99,000,000,000	-	(99,000,000,000)
123	Short-term held-to-maturity investments	-	38,941,095,892	38,941,095,892
265	Long-term held-to-maturity investments	-	99,000,000,000	99,000,000,000
	Total assets	**139,183,376,158**	**139,183,376,158**	-
Liabilities				
313	Dividends and profits payable	-	17,935,000	17,935,000
320	Other short-term payables	1,857,138,777	1,839,203,777	(17,935,000)
	Total liabilities	**1,857,138,777**	**1,857,138,777**	-

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (CONSOLIDATED) STATEMENT OF FINANCIAL POSITION AS AT 30TH SEPTEMBER (Currency: VND)

1. Cash and cash equivalents

Unrestricted cash and cash equivalents held by the Group.

Details	Ending balance of period	Beginning balance
Cash on hand	336,093,794	182,085,007
Demand deposits (1)	21,147,375,134	31,946,257,709
Cash equivalents (2)	5,000,000,000	15,000,000,000
Total	**26,483,468,928**	**47,128,342,716**

(1) Details of banks:	Ending balance of period	Beginning balance
Vietnam JS Commercial Bank for Industry and Trade (VietinBank)	9,134,508,487	7,415,813,384
JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	11,825,188,908	24,282,522,432
Other organizations	187,677,739	247,921,893
Total	**21,147,375,134**	**31,946,257,709**

(2) This is the 1-month term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Bac Sai Gon Branch, with an interest rate of 4.75%/year.

2. Short-term and long-term held-to-maturity investments

2a. Short-term held-to-maturity investments

	Ending balance of period	Beginning balance
Loan receivables from related parties	***50,108,101,370***	-
Saigon Leather JSC (1)	50,108,101,370	-
- Loan principal	*48,000,000,000*	-
- Loan interest	*2,108,101,370*	-
Loan receivables from other parties	***18,668,231,505***	***38,941,095,892***
Viet Tin Phuoc Co., Ltd. (2)	18,668,231,505	15,722,342,467
- Loan principal	*18,000,000,000*	*15,000,000,000*
- Loan interest	*668,231,505*	*722,342,467*
Others	-	23,218,753,425
- Loan principal	-	*23,000,000,000*
- Loan interest	-	*218,753,425*
Term deposits	***3,000,000,000***	-
Total	**71,776,332,875**	**38,941,095,892**

(1) The current portion of an unsecured loan under the Credit Line Agreement No. 001/2025/BBT-MDA dated 25th June 2025, with a loan term from 25th June 2025 to 25th June 2027 at an interest rate of 13%/year.

(3) The short-term unsecured loan under the Credit Line Agreement No. 001/2026/VTI CARE-VTP dated 04th June 2026, with a term of 01 year from the signing date, at an interest rate of 10.5%/year.

2b. *Long-term held-to-maturity investments*

	Ending balance of period	Beginning balance
Loan receivables from related parties	-	***99,000,000,000***
Saigon Leather JSC	-	99,000,000,000
- Loan principal	-	*99,000,000,000*
Loan receivables from others	-	-
Total	-	**99,000,000,000**

3. Short-term trade receivables

Details	Ending balance of period	Beginning balance
Receivables from related parties	-	***6,868,357***
Ho Chi Minh city Medical Import Export JSC (Yteco)	-	6,868,357
Receivables from others	***63,165,620,094***	***50,998,603,570***
Mango+ Entertainment and Media Limited Company	21,532,498,540	-
Brian Vietnam JSC	5,151,226,385	5,170,418,303
Others	36,481,895,169	45,828,185,267
Total	**63,165,620,094**	**51,005,471,927**

4. Short-term advance payments to suppliers

Details	Ending balance of period	Beginning balance
Advance payments to related parties	-	-
Advance payments to others	***12,939,817,413***	***6,659,545,208***
Divi Group Co., Ltd.	3,076,333,219	-
Others	9,863,484,194	6,659,545,208
Total	**12,939,817,413**	**6,659,545,208**

5. Other short-term receivables

Details	Ending balance of period	Beginning balance
Receivables from related parties	-	-
Receivables from other individuals and organizations	***3,052,716,301***	***1,242,280,266***
Health insurance, Unemployment insurance	783,769,187	511,782,687
Advances to employees	474,660,126	541,516,941
Mortgages and deposits	306,000,000	68,310,441
Others	1,488,286,988	120,670,197
Total	**3,052,716,301**	**1,242,280,266**

6. Provision for short-term doubtful debts

Details	Ending balance of period		Beginning balance	
	Historical cost	Recoverable amount (*)	Historical cost	Recoverable amount (*)
Related parties	-	-	-	-
Other individuals and organizations	***1,784,731,058***	***646,350,604***	***3,018,211,446***	***1,508,982,114***
Thien Long Medical Instrument and Chemical Co., Ltd.	361,687,833	-	361,687,833	-
Tam Truong Tin Service and Trading Co., Ltd.	430,000,000	301,000,000	580,000,000	170,143,460
Bui Van Chieu	165,923,515	30,814,995	165,923,370	54,562,049
Others	827,119,710	314,535,609	1,910,600,243	1,284,276,605
Total	**1,784,731,058**	**646,350,604**	**3,018,211,446**	**1,508,982,114**

(*) Recoverable amount is calculated as historical cost less provision for doubtful receivables.

The movement in provision for short-term doubtful debts is as follows:

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Beginning balance	(1,509,229,332)	(1,434,444,123)
Making provision	(166,449,799)	(74,353,320)
Reversal of provision	537,298,677	476,434,830
Ending balance of period	**(1,138,380,454)**	**(1,032,362,613)**

7. Inventories

Details	Ending balance of period		Beginning balance	
	Historical cost	**Provision**	**Historical cost**	**Provision**
Raw materials (1)	25,996,625,012	(452,588,804)	19,571,899,099	(452,588,804)
Work-in-process (2)	563,689,714	-	630,699,170	-
Finished goods (3)	22,782,490,929	(564,297,458)	9,314,713,802	(564,297,458)
Merchandises (4)	6,517,188,336	-	786,723,201	-
Total	**55,859,993,991**	**(1,016,886,262)**	**30,304,035,272**	**(1,016,886,262)**

(1) Raw materials mainly include materials used for production, such as kinds of cotton and gauze, …

(2) Work-in-process includes raw materials allocated to unfinished products.

(3) Finished goods mainly include medical bandages, medical gauze, medical cotton, face masks, …

The movement in provision for obsolete inventory is as follows:

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Beginning balance	(1,016,886,262)	(1,186,256,661)
Making provision	-	-
Reversal of provision	-	54,266,750
Ending balance of period	**(1,016,886,262)**	**(1,131,989,911)**

8. Short-term and Long-term prepaid expenses

8a. Short-term prepaid expenses

The movement is as follows:

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
- Beginning balance	2,442,732,333	1,105,156,162
- Increase during period	5,706,437,968	3,897,754,404
- Allocation during period	(5,675,117,485)	(2,610,976,198)
Ending balance of period	**2,474,052,816**	**2,391,934,368**

Details of ending balance of period:

Details	Ending balance of period	Beginning balance
Tools in use	1,193,371,548	507,727,862
Insurance expense	62,718,990	447,533,732
Repair costs of fixed assets	573,464,757	926,245,804
Others	644,497,521	561,224,935
Total	**2,474,052,816**	**2,442,732,333**

8b. Long-term prepaid expenses

The movement is as follows:

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Beginning balance	4,303,928,548	4,778,608,512
Increase during period	2,730,933,565	655,749,087
Allocation during period	(938,156,336)	(923,048,386)
Ending balance of period	**6,096,705,777**	**4,511,309,213**

Details of ending balance of period:

Details	Ending balance of period	Beginning balance
Land rental (*)	3,217,574,801	3,319,544,135
Repair costs of fixed assets	289,930,716	570,782,715
Tools in use	1,416,155,150	413,601,698
Others	1,173,045,110	-
Total	**6,096,705,777**	**4,303,928,548**

(*) This is the land rental of the land plots: B52-53-54/1, road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh city, amortization period of 50 years, corresponding to the lease term.

9. Tangible fixed assets

Detailed in Appendix No. 01 – The movement in tangible fixed assets.

10. Intangible fixed assets

	Software programs	Total
Historical cost		
Beginning balance	**2,721,470,720**	**2,721,470,720**
Increase during period	639,017,788	639,017,788
Decrease during period	-	-
Ending balance of period	**3,360,488,508**	**3,360,488,508**
In which, historical cost of fully-amortized fixed assets which still be used	*905,836,000*	*905,836,000*
Accumulated amortization		
Beginning balance	**2,173,435,427**	**2,173,435,427**
Amortization during period	349,379,846	349,379,846
Decrease during period	-	-
Ending balance of period	**2,522,815,273**	**2,522,815,273**
Net book value		
Beginning balance	***548,035,293***	***548,035,293***
Ending balance	***837,673,235***	***837,673,235***

11. Construction-in-progress

	Beginning balance	Incurred during period	Transfer to fixed assets	Other transfers	Ending balance of period
Procurement of fixed assets	20,575,712,434	19,600,731,901	(17,528,186,473)	(145,423,726)	22,502,834,136
Construction-in-progress	850,313,171	3,472,120,713	(850,313,171)	(36,600,000)	3,435,520,713
Total	**21,426,025,605**	**23,072,852,614**	**(18,378,499,644)**	**(182,023,726)**	**25,938,354,849**

12. Short-term trade payables

Details	Ending balance of period	Beginning balance
Payable to related parties	-	-
Payable to other suppliers	***44,115,015,789***	***13,126,346,293***
Mango+ Entertainment and Media Limited Company	21,747,823,544	-
Nhu Man Trading Production Import Export Co., Ltd.	9,744,086,829	5,401,857,537
Others	12,623,105,416	7,724,488,756
Total	**44,115,015,789**	**13,126,346,293**

The Group has no overdue unpaid debts during the period.

13. Short-term advance payments from customers

Details	Ending balance of period	Beginning balance
Advance payments from related parties	-	-
Advance payments from other customers	***11,202,203,311***	***10,520,960,885***
Tan Phu Real Estate Co., Ltd.	9,000,000,000	9,000,000,000
Others	2,202,203,311	1,520,960,885
Total	**11,202,203,311**	**10,520,960,885**

The Group has no overdue unpaid debts during the period.

14. Tax and statutory obligations

Items	Beginning balance		Arising during period		Ending balance of period	
	Payable	Receivable	Payable	Already paid	Payable	Receivable
Value-added tax (VAT) on local sales	850,427,438	-	1,684,426,880	(2,534,854,318)	-	-
Value-added tax (VAT) on imports	-	-	1,871,175,813	(1,871,175,813)	-	-
Export – Import duties	-	-	84,024,797	(84,024,797)	-	-
Corporate income tax (CIT)	3,936,842,030	-	6,648,816,361	(3,997,803,103)	-	6,587,855,288
Personal income tax (PIT)	-	396,894,950	1,032,271,439	(1,176,057,294)	573,228,425	32,547,620
Housing land tax and land rental	-	262,413,864	1,960,119,785	(1,296,112,571)	-	401,593,350
Other taxes	-	-	1,453,519,081	(1,453,519,078)	-	26,172,212
Total	**4,813,441,677**	**659,308,814**	**14,734,354,156**	**(12,413,546,974)**	**573,228,425**	**7,048,168,470**

14a. Value added tax (VAT)

The Group pay value added tax in accordance with deduction method. Value added tax (VAT) rates are as follows:

- Medical cotton, bandages, gauze, and medical face masks : 5%
- Makeup remover cotton pads, cotton swabs, and other domestically consumed goods : 10%

In 2026, the Group is entitled to apply a Value-added tax (VAT) rate of 8% for goods and services specified in the Decree No. 174/2025/NĐ-CP dated 01st July 2025 of the Government.

14b. Corporate income tax (CIT)

The Group must pay corporate income tax in current year on taxed income at the rate of 20%.

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

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Total pre-tax accounting profit	32,045,519,328	19,038,928,687
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:		
- Increase adjustments	892,716,579	324,346,269
+ Taxable losses of subsidiaries incurred during period	*30,461,377*	-
+ Other items arising from consolidation	*838,320,895*	-
+ Non-deductible expenses	*23,934,307*	*324,346,269*

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
- Decrease adjustments	-	(3,619,517,852)
Taxable income	32,938,235,907	15,743,757,104
Tax-exempt income	-	-
Transferred losses from previous years	-	-
Taxed income	32,938,235,907	15,743,757,104
Corporate income tax (CIT) rate	20%	20%
Corporate income tax (CIT) payable under ordinary tax rate	***6,587,647,181***	***3,148,751,421***
Adjusted Corporate income tax (CIT) in previous years	61,169,180	-
Current Corporate income tax (CIT)	**6,648,816,361**	**3,148,751,421**

15. Payables to employees

These are salaries, bonuses and salary-based contributions payable to the Group's employees.

16. Short-term accruals

Details	Ending balance of period	Beginning balance
Interest expenses	292,153,532	1,625,671,384
Others	6,202,551,311	7,204,105,145
Total	**6,494,704,843**	**8,829,776,529**

17. Other short-term payables

Details	Ending balance of period	Beginning balance
Payable to related parties	-	-
Payable to others	***3,192,368,549***	***1,839,203,777***
PDG Investment Corporation (*)	1,000,000,000	1,000,000,000
Social insurance, Health insurance, Trade union fee	1,143,315,628	525,306,686
Others	1,049,052,921	313,897,091
Total	**3,192,368,549**	**1,839,203,777**

(*) Security deposit for the business cooperation contract with PDG Investment Corporation (formerly Mandara Investment Joint Stock Company) of VND 1,000,000,000 has been overdue since 19th January 2014.

18. Owners' equity

18a. The movement in the owners' equity

The movement on the owners' equity is presented in the accompanying Appendix 02.

18b. Details of the owners' invested equity

	Ending balance of period		Beginning balance	
	Common equity	Proportion (%)	Common equity	Proportion (%)
SGI Holdings Investment JSC (formerly Saigon 3 Group Investment Development JSC)	146,887,580,000	74,94%	48,426,000,000	24.71%
Saigon 3 Capital Investment Co., Ltd.	-	-	79,785,580,000	40.71%
Thanh Cong Securities JSC	-	-	18,676,000,000	9.53%
Other shareholders	49,112,420,000	25.06%	49,112,420,000	25.06%
Total (*)	**196,000,000,000**	**100.00%**	**196,000,000,000**	**100.00%**

Details of charter capital contribution are as follows:

	According to the Enterprise registration certificate	Contributed charter capital	Remaining charter capital
	196,000,000,000	196,000,000,000	-
Total	**196,000,000,000**	**196,000,000,000**	**-**

18c. Transactions on capital with owners and distribution of dividends and profit

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
- Owners' invested equity		
+ *Beginning balance*	*196,000,000,000*	*98,000,000,000*
+ *Increase during period*	-	-
+ *Ending balance of period*	*196,000,000,000*	*98,000,000,000*
- Dividends and profit already divided	-	-
- Dividends and profit already paid (in cash)	-	-

18d. Stocks

	Ending balance of period	Beginning balance
Number of stocks being registered to issue	19,600,000	19,600,000
Number of stocks already issued / public offering	19,600,000	19,600,000
- *Common stocks*	*19,600,000*	*19,600,000*
Number of buy-back stocks	-	-
- *Common stocks*	-	-
- *Preferred stocks*	-	-
Number of outstanding stocks	19,600,000	19,600,000
- *Common stocks*	*19,600,000*	*19,600,000*
Nominal value of outstanding stocks (VND/stock)	10,000	10,000

In 2025, the Board of Directors approved the Resolution No. 24/2025/NQ-HDQT dated 30th December 2025 on the approval of the plan to issue shares under the Employee Stock Option Plan (ESOP) in accordance with the Resolution No. 01/2025/NQ-ĐHĐCĐ dated 08th April 2025 of the General Meeting of Shareholders. However, as of the date of these interim (consolidated) financial statements, the Company has not yet implemented the share issuance under the Employee Stock Option Plan.

Under the Resolution of the 2026 Annual General Meeting of Shareholders dated 13th April 2026, the General Meeting of Shareholders also approved the temporary suspension of the aforementioned share issuance under the Employee Stock Option Plan until an appropriate time.

19. Off-statement of financial position items (consolidation)

Written-off bad debts

Details	Ending balance of period	Beginning balance
Unidentified trade receivables	1,134,256,732	1,134,256,732
Unidentified advances and other receivables	2,200,718,672	2,200,718,672
Receivables from other organizations and individuals	479,336,505	479,336,505
Total	**3,814,311,909**	**3,814,311,909**

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (CONSOLIDATED) INCOME STATEMENTS FOR THE NINE-MONTH PERIOD ENDED 30TH SEPTEMBER 2026 (Currency: VND)

1. Revenues from sale of goods and rendering of services

Details	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Sale of merchandises	30,557,712,333	72,314,683,452
Sale of finished goods	224,532,128,270	149,169,730,829
Rendering of services and other	123,186,653	158,173,388
Total (*)	**255,213,027,256**	**221,642,587,669**

(*) In which, revenues from sale of goods and rendering of services to related parties:

Details	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Sai Gon 3 Garment JSC		
- Sale of goods	*238,305,060*	*189,717,022*
Ho Chi Minh City Medical Import Export JSC (Yteco)		
- Sale of goods	*1,685,900*	*44,297,400*
- Trade discounts	*(50,577)*	-
Total	**239,940,383**	**234,014,422**

2. Revenue deductions

Details	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Trade discounts	15,077,372,077	8,877,558,825
Sales returns	7,294,180,347	7,060,480,849
Total	**22,371,552,424**	**15,938,039,674**

3. Cost of goods sold

Details	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Cost of merchandise sold	18,839,735,026	36,115,851,599
Cost of finished goods sold	99,626,829,289	79,234,683,606
Provision for / (Reversal of provision for) devaluation of inventories	-	(54,266,750)
Total	**118,466,564,315**	**115,296,268,455**

4. Income from financial activities

Details:	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Interest on term deposits	669,495,318	20,712,329
Interest on demand deposits	31,084,826	13,064,573
Interest on loans	11,728,971,227	11,461,235,852
Others	559,822,043	-
Total	**12,989,373,414**	**11,495,012,754**

5. Expenses from financial activities

Details:	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Interest expense	4,735,908,958	8,509,602,600
Others	601,921,862	2,206,965,000
Total	**5,337,830,820**	**10,716,567,600**

6. Selling expenses

Details:	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Staff costs	10,613,018,558	8,647,779,273
Tools and supplies costs	925,569,397	174,767,563
Depreciation / Amortization of fixed assets	734,230,414	700,895,184
E-commerce service expenses	41,936,299,340	34,373,311,197
Outsourced service expenses	4,144,854,383	3,327,417,540
Others	4,761,461,573	3,303,733,944
Total	**63,115,433,665**	**50,527,904,701**

7. General & administration expenses

Details:	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Staff costs	18,699,206,652	14,704,037,373
Office supplies expenses	1,679,736,515	184,676,637
Depreciation / Amortization of fixed assets	1,053,979,853	1,010,620,171
Taxes, fees and charges	952,904,803	1,127,721,452
(Reversal of provision) / Provision for doubtful debts	(370,848,878)	45,719,707
Outsourced service expenses	521,512,227	562,631,747
Others	4,351,662,889	3,636,392,526
Total	**26,888,154,061**	**21,271,799,613**

8. Basic earnings per share

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Accounting profit after Corporate income tax	25,564,367,146	15,806,938,816
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:		
- Benefits of non-controlling shareholders	-	-
- Appropriation of Bonus and welfare funds	-	-
Profit to calculate basic earnings per share	25,564,367,146	15,806,938,816
Average outstanding common stock during year (stock)	19,600,000	9,800,000
Basic earnings per share (VND/stock)	**1,304**	**1,613**

9. Diluted earnings per share

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Accounting profit after Corporate income tax	25,564,367,146	15,806,938,816
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:		
- Benefits of non-controlling shareholders	-	-
- Appropriation of Bonus and welfare funds	-	-
Profit to calculate diluted earnings per share	25,564,367,146	15,806,938,816
Average outstanding common stock during year (stock)	19,600,000	9,800,000
Diluted earnings per share (VND/stock)	**1,304**	**1,613**

10. Expenses from operating activities by nature

Details:	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Raw materials costs	272,017,410,885	168,219,242,936
Staff costs	57,157,172,746	46,247,258,767
Depreciation / Amortization of fixed assets	10,920,841,855	9,314,199,062
Outsourced service expenses	46,704,635,284	38,367,827,234
Others	25,380,834,712	19,022,992,060
Total	**412,180,895,482**	**281,171,520,059**

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (CONSOLIDATED) CASH FLOWS STATEMENT FOR THE NINE-MONTH PERIOD ENDED 30TH SEPTEMBER 2026 (Currency: VND)

1. Proceeds from borrowings

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Proceeds from bank borrowings is under common contractual arrangements	2,209,555,228	116,654,774,137
Proceeds from borrowings from individuals	-	-
Total	**2,209,555,228**	**116,654,774,137**

2. Repayments of borrowing principal

	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Repayments of bank borrowing principal is under common contractual arrangements	(67,535,525,836)	(114,247,711,492)
Repayments of borrowing principal from individuals	-	-
Total	**(67,535,525,836)**	**(114,247,711,492)**

VIII. OTHER INFORMATION (Currency: VND)

1. Contingent assets

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

2. Contingent liabilities

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

3. Transactions and balances with related parties

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

3a. Transactions and balances with members of key management and individuals related to members of key management

Key members include: members of the Board of Directors, the Board of Supervisors and members of the Board of Management. Individuals related to members of key management are close members of the family of members of key management.

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

Income of members of key management (*), details are as follows:

Wage and salary	**Position**	**From 01st January 2026 to 30th September 2026**	**From 01st January 2025 to 30th September 2025**
Ms Ngo Thi Thu Trang	General Director (appointed on 17th August 2026) Deputy General Director (dismissed on 17th August 2026)	1,388,545,179	960,000,000
Mr. Nguyen Khanh Linh	General Director (dismissed on 17th August 2026)	880,020,000	865,000,000
Total		**2,268,565,179**	**1,825,000,000**

Remuneration	**Position**	**From 01st January 2026 to 30th September 2026**	**From 01st January 2025 to 30th September 2025**
Board of Directors			
Nguyen Dong Hai	Chairperson	36,000,000	22,933,333
Pham Viet Lan Anh	Chairperson (dismissed on 08th April 2025)	-	13,066,667
Nguyen Khanh Linh	Vice Chairperson	27,000,000	27,000,000
Ngo Thi Thu Trang	Member	16,700,000	9,800,000
Nguyen Duc Hieu	Member	10,300,000	17,200,000
Total		**90,000,000**	**90,000,000**
Board of Supervisors			
Mr. Nguyen Hoang Giang	Head of board	18,000,000	11,466,667
Ms Doan Thi Thu Suong	Member	9,000,000	12,266,667
Ms Tran Bao Ngoc	Member	9,000,000	9,000,000
Mr. Nguyen Trung Hieu	Member (dismissed on 08th April 2025)	-	3,266,667
Total		**36,000,000**	**36,000,001**

(*) Key members include: members of the Board of Directors, the Board of Supervisors and members of the Board of Management. This is the income in the parent company's interim (consolidated) financial statements.

3b. *Transactions and balances with other related parties*

The Company's other related parties include

No.	Related parties	Relationship
1.	SGI Holdings Investment JSC (formerly Saigon 3 Group Investment Development JSC)	Ultimate parent company
2.	Saigon 3 Capital Investment Co., Ltd.	Ceased to be the direct parent company on 28th July 2026. Also a subsidiary of SGI Holdings Investment JSC.
3.	Sai Gon 3 Garment JSC	Subsidiary of SGI Holdings Investment JSC
4.	Saigon Leather JSC	Subsidiary of SGI Holdings Investment JSC
5.	Ho Chi Minh City Medical Import Export JSC (Yteco)	Subsidiary of SGI Holdings Investment JSC
6.	Sai Gon 3 Jean JSC	Subsidiary of SGI Holdings Investment JSC
7.	Thanh Cong Securities JSC	Subsidiary of SGI Holdings Investment JSC
8.	Thanh Cong Asset Management Co., Ltd.	Subsidiary of Thanh Cong Securities JSC
9.	Thanh Cong Investment Fund	Subsidiary of Thanh Cong Securities JSC

Transactions with other related parties

During the period, apart from the transactions incurred as presented in the Notes No. VI.1, the Group entered into transactions with other related parties as follows:

	Transactions	From 01st January 2026 to 30th September 2026	From 01st January 2025 to 30th September 2025
Saigon Leather JSC	Loans granted	-	112,000,000,000
	Interest on loans	8,490,210,958	8,836,794,519
	Proceeds from loan	51,000,000,000	-
	Loan interest received	8,087,520,546	-

Liabilities with other related parties

Liabilities with other related parties are described in the Notes No. V.2a.

4. Segment Reporting

4a. *Segment reporting is presented according to the business field*

From 01st January 2026 to 30th September 2026	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit
Sales of merchandises	30,557,712,333	18,839,735,026	11,717,977,307
Sales of finished goods	202,160,575,846	99,626,829,289	102,533,746,557
Rendering of services and others	123,186,653	-	123,186,653
Total	**232,841,474,832**	**118,466,564,315**	**114,374,910,517**

From 01st January 2025 to 30th September 2025	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit
Sales of merchandises	36,187,189,491	4,386,446,213	31,800,743,278
Sales of finished goods	169,359,185,116	110,909,822,242	58,449,362,874
Rendering of services and others	158,173,388	-	158,173,388
Total	**205,704,547,995**	**115,296,268,455**	**90,408,279,540**

4b. ***Segment reporting is presented according to geography***

During the period, whole activities of the Group take place only in the territory of Vietnam.

5. Collateral

Collateral for other entities

As at the accounting period ended, the Group has not mortgaged financial assets to the other entities.

Mortgage assets of other entities

The Group did not hold the collateral of the other entities as at 01st January 2026 and 30th September 2026.

6. Going-concern assumption

As at the date of the interim (consolidated) financial statements, there is not any factor which affect the going-concern assumption of the Group. Therefore, the interim (consolidated) financial statements for the nine-month period ended 30th September 2026 are prepared on the basis of the going-concern assumption.

7. Subsequent events

On 12th October 2026, SGI Holdings Investment JSC purchased 1,203,800 shares, increasing its ownership percentage from 74.94% to 81.08%.

Apart from the above event ,the Group has not arisen other events after the nine-month period ended 30th September 2026 which need any adjustments to the figures or disclosures in the interim (consolidated) financial statement.

Ho Chi Minh city, approved on 29th October 2026

Prepared by / Chief Accountant	**Legal representative** **General Director**
THIEU THI CAM TU	**NGO THI THU TRANG**

APPENDIX NO. 01 - THE MOVEMENT IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machineries & equipments	Vehicles, transmissions	Management equipments, tools	Other tangible fixed assets	Total
1. Historical cost						
Beginning balance	**47,567,535,432**	**102,826,082,248**	**7,450,552,330**	**1,253,718,103**	**402,797,701**	**159,500,685,814**
Increase during period	2,703,562,221	22,944,085,721	-	-	-	25,647,647,942
- Increase due to procurement	*1,853,249,050*	*5,415,899,248*	-	-	-	*7,269,148,298*
- Completed construction	*850,313,171*	*17,528,186,473*	-	-	-	*18,378,499,644*
Disposals, liquidation during period	-	-	(241,831,200)	-	-	(241,831,200)
Ending balance of period	**50,271,097,653**	**125,770,167,969**	**7,208,721,130**	**1,253,718,103**	**402,797,701**	**184,906,502,556**
In which:						
Fully-depreciated but still in use	*6,209,277,830*	*24,260,688,948*	*1,556,563,750*	*547,403,000*	*402,797,701*	*32,976,731,229*
2. Accumulated depreciation						-
Beginning balance	**24,557,194,604**	**48,540,154,267**	**5,013,494,517**	**1,107,601,290**	**402,797,701**	**79,621,242,379**
Depreciation during period	2,282,089,210	7,794,099,523	472,287,240	22,986,036	-	10,571,462,009
Decrease during period	-	-	(241,831,200)	-	-	(241,831,200)
Ending balance of period	**26,839,283,814**	**56,334,253,790**	**5,243,950,557**	**1,130,587,326**	**402,797,701**	**89,950,873,188**
3. Net book value						-
Beginning balance	*23,010,340,828*	*54,285,927,981*	*2,437,057,813*	*146,116,813*	-	*79,879,443,435*
Ending balance	*23,431,813,839*	*69,435,914,179*	*1,964,770,573*	*123,130,777*	-	*94,955,629,368*

Ho Chi Minh city, approved on 29th October 2026

Prepared by / Chief Accountant

THIEU THI CAM TU

Legal representative
General Director

NGO THI THU TRANG

APPENDIX NO. 02 - THE MOVEMENT IN OWNERS' EQUITY

Items	Owners' invested equity	Surplus of share capital	Investment and development fund	Undistributed earnings after tax	Total
A	1	2	3	4	5
For the nine-month period ended 30th September 2025					
As at 01st January 2025	**98,000,000,000**	**25,160,000,000**	**9,474,344,616**	**21,220,698,183**	**153,855,042,799**
Increase during period	-	-	-	**15,806,938,816**	**15,806,938,816**
- Increase in profit	-	-	-	*15,806,938,816*	*15,806,938,816*
Decrease during period	-	-	-	**(5,751,713,907)**	**(5,751,713,907)**
- Dividends payable accrued	-	-	-	*(4,900,000,000)*	*(4,900,000,000)*
- Other decrease	-	-	-	*(851,713,907)*	*(851,713,907)*
As at 30th September 2025	**98,000,000,000**	**25,160,000,000**	**9,474,344,616**	**31,275,923,092**	**163,910,267,708**
For the nine-month period ended 30th September 2026					
As at 01st January 2026	**196,000,000,000**	**24,811,850,000**	**9,474,344,616**	**34,257,269,153**	**264,543,463,769**
Increase during period	-	-	-	**25,564,367,146**	**25,564,367,146**
- Increase in profit	-	-	-	*25,564,367,146*	*25,564,367,146*
Decrease during period	-	**(4,800,000)**	-	**(9,800,000,000)**	**(9,804,800,000)**
- Dividends payable accrued	-	-	-	*(9,800,000,000)*	*(9,800,000,000)*
- Other decrease	-	*(4,800,000)*	-	-	*(4,800,000)*
As at 30th September 2026	**196,000,000,000**	**24,807,050,000**	**9,474,344,616**	**50,021,636,299**	**280,303,030,915**

Ho Chi Minh city, approved on 29th October 2026

Prepared by / Chief Accountant

THIEU THI CAM TU

Legal representative
General Director

NGO THI THU TRANG

These notes from an integral part of the interim (consolidated) Financial Statements