HO CHI MINH CITY BOOK DISTRIBUTION CORPORATION
60-62 Street, Sai Gon Ward, Ho Chi Minh City
Tel: 38.225.446 - 38.223.988 Fax: 38.225.795
Tax code: 0304132047

Separate Financial statements

3th Quarter 2026

At 30/09/2026

01/01/2026 - 30/09/2026

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN PHÁT HÀNH SÁCH THÀNH PHỐ HỒ CHÍ MINH - FAHASA
Ký ngày: 29/10/2026 15:29:28

FINANCIAL STATEMENT

At 30/09/2026

Unit: VND

Item	Code	Closing balance	Opening balance
A. SHORT-TERM ASSETS	**100**	**2.021.318.428.150**	**1.474.473.727.264**
I. Cash and cash equivalents	**110**	**64.243.826.125**	**102.947.746.260**
Cash	111	64.243.826.125	102.947.746.260
Cash equivalents	112	-	-
II. Short-term investments	**120**	**575.660.000.000**	**389.815.000.000**
Trading securities	121	-	-
Provisions for decline in value of trading securities (*)	122	-	-
Held to maturity investments	123	575.660.000.000	389.815.000.000
Provision for short-term investments held to maturity (*)	124		
Other short-term investments	125		
Provision for decline on other short-term investments (*)	126		
III. Short-term receivables	**130**	**344.854.133.923**	**153.918.178.313**
Short-term trade receivables	131	310.511.430.237	125.340.125.884
Short-term prepayments to suppliers	132	31.554.400.423	20.018.626.769
Short-term intra-company receivables	133		
Receivables under schedule of construction contract	134	-	-
Short-term loan receivables	135	-	-
Other short-term receivables	136	3.030.965.633	8.802.088.030
Short-term provisions for doubtful debts	137	(242.662.370)	(242.662.370)
Shortage of assets awaiting resolution	139	-	-
IV. Inventories	**140**	**1.035.015.360.602**	**820.649.362.073**
Inventories	141	1.035.015.360.602	820.649.362.073
Provisions for decline in value of inventories	149	-	-
V. Short-term biological assets	**150**		
Livestock raised for short-term, one-time production	151		
Seasonal crops or crops grown for short-term, one-time	152		
Provision for short-term decline of biological assets (*)	153		
V. Other current assets	**160**	**1.545.107.500**	**7.143.440.618**
Short-term prepaid expenses	161	1.545.107.500	7.143.440.618
Deductible VAT	162	-	-
Taxes and other receivables from government budget	163	-	-
Government bonds purchased for resale	164	-	-
Other current assets	165	-	-
B. LONG-TERM ASSETS	**200**	**74.621.204.224**	**74.127.015.802**
I. Long-term receivables	**210**	**37.734.050.854**	**35.736.238.852**
Long-term trade receivables	211	-	-
Long-term prepayments to suppliers	212	-	-
Working capital provided to sub-units	213	-	-
Long-term intra-company receivables	214	-	-
Other long-term receivables	215	37.734.050.854	35.736.238.852
Long-term provisions for doubtful debts	216	-	-
II. Fixed assets	**220**	**33.236.120.370**	**34.739.743.950**
Tangible fixed assets	221	23.713.040.370	25.201.663.950
- Historical costs	222	146.972.948.541	145.866.881.649
- Accumulated depreciation	223	(123.259.908.171)	(120.665.217.699)

Item	Code	Closing balance	Opening balance
Finance lease fixed assets	224	-	-
- Historical costs	225	-	-
- Accumulated depreciation	226	-	-
Intangible fixed assets	227	9.523.080.000	9.538.080.000
- Historical costs	228	12.982.239.360	12.982.239.360
- Accumulated depreciation	229	(3.459.159.360)	(3.444.159.360)
III. Long-term biological assets	**230**	-	-
Livestock raised for regular production	231		
Livestock raised for periodic production have not yet reached maturity.	232		
Livestock raised for regular production reach maturity	233		
- Historical costs	234		
- Accumulated depreciation	235		
Livestock raised for one-time, long-term production	236		
Seasonal crops or long-term single-product crops	237		
Provision for long-term decline of biological assets (*)	238		
III. Investment properties	**240**	-	-
- Historical costs	241	-	-
- Accumulated depreciation	242	-	-
IV. Long-term assets in progress	**250**	-	-
Long-term work in progress	251	-	-
Construction in progress	252	-	-
V. Long-term investments	**260**	**3.651.033.000**	**3.651.033.000**
Investments in subsidiaries	261	3.651.033.000	3.651.033.000
Investments in joint ventures and associates	262	-	-
Investments in equity of other entities	263	-	-
Provision for long-term investment decline in other entities (*)	264		
Held to maturity investments	265	-	-
Provision for decline on investments held to maturity in the long term (*)	266	-	-
VI. Other long-term assets	**270**	-	-
Long-term prepaid expenses	271	-	-
Deferred income tax assets	272	-	-
Long-term equipment and spare parts for replacement	273	-	-
Other long-term assets	274	-	-
TOTAL ASSETS (280=100+200)	**280**	**2.095.939.632.374**	**1.548.600.743.066**
C. LIABILITIES	**300**	**1.855.896.554.289**	**1.312.990.026.934**
I. Short-term liabilities	**310**	**1.855.009.278.245**	**1.312.007.750.890**
Short-term trade payables	311	1.602.296.984.901	1.151.732.479.825
Short-term prepayments from customers	312	25.413.327.506	20.319.607.568
Dividends and profits must be paid	313	844.349.195	521.445.280
Taxes and other payables to government budget	314	18.988.286.933	24.861.909.594
Payables to employees	315	153.879.546.868	68.987.414.634
Short-term liabilities	316		
Short-term intra-company payables	317	-	-
Payables under schedule of construction contract	318	-	-
Short-term deferred revenue	319	-	-
Other short-term payments	320	7.602.778.919	2.091.298.601
Short-term borrowings and finance lease liabilities	321	-	-
Short-term provisions	322	-	-

Item	Code	Closing balance	Opening balance
Bonus and welfare fund	323	45.984.003.923	43.493.595.388
Price stabilization fund	324	-	-
Government bonds purchased for resale	325	-	-
II. Long-term liabilities	**330**	**887.276.044**	**982.276.044**
Long-term trade payables	331	-	-
Long-term repayments from customers	332	-	-
Taxes and long-term payments to the government	333	-	-
Long-term costs	334		
Intra-company payables for operating capital received	335		
Long-term intra-company payables	336	-	-
Revenue awaiting long-term allocation	337	-	-
Other long-term payables	338	887.276.044	982.276.044
Long-term borrowings and finance lease liabilities	339	-	-
Convertible bonds	340	-	-
Preference shares	341	-	-
Deferred income tax payables	342	-	-
Long-term provisions	343	-	-
Science and technology development fund	344	-	-
D. OWNER'S EQUITY	**400**	**240.043.078.085**	**235.610.716.132**
I. Owner's equity	**410**	**240.043.078.085**	**235.610.716.132**
Contributed capital	411	178.519.270.000	127.514.620.000
- Ordinary shares with voting rights	411a	178.519.270.000	127.514.620.000
- Preference shares	411b	-	-
Capital surplus	412	-	-
Conversion options on convertible bonds	413	-	-
Other capital	414	-	-
Treasury shares	415	-	-
Differences upon asset revaluation	416	-	-
Exchange rate differences	417	-	-
Development and investment funds	418	23.011.037.821	56.040.325.150
Other funds belonging to equity capital	419	-	-
Undistributed profit after tax	420	38.512.770.264	52.055.770.982
- Undistributed profit after tax brought forward	420a	2.270.715.930	3.754.377.338
- Undistributed profit after tax for the current year	420b	36.242.054.334	48.301.393.644
TOTAL SOURCES (440=300+400)	**440**	**2.095.939.632.374**	**1.548.600.743.066**

Prepared, October 27, 2026

Prepared by	Chief Accountant	Chairman
HUYNH THI NGOC LINH	LE THI THU HUYEN	PHAM MINH THUAN

S.Đ.K.K.D: 0304132047 C.T.C.P. CÔNG TY CỔ PHẦN PHÁT HÀNH SÁCH THÀNH PHỐ HỒ CHÍ MINH FAHASA QUẬN 1 - TP. HỒ CHÍ MINH

INCOME STATEMENT
3th Quarter 2026

Unit: VND

Item	Code	3th Quarter		Accumulated from the beginning of the year to the end of the quarter	
		Current year	Previous year	Current year	Previous year
Revenues from sales and services rendered	01	**1.758.648.392.119**	**1.485.519.543.209**	**3.879.793.999.925**	**3.431.906.628.162**
Revenue deductions	02	1.819.859.767	1.589.728.277	7.900.331.953	6.826.432.736
Net revenues from sales and services rendered (10=01-02)	10	**1.756.828.532.352**	**1.483.929.814.932**	**3.871.893.667.972**	**3.425.080.195.426**
Costs of goods sold	11	1.342.068.400.843	1.122.220.613.380	2.892.777.430.514	2.577.442.345.808
Gross revenues from sales and services rendered (20=10-11)	20	**414.760.131.509**	**361.709.201.552**	**979.116.237.458**	**847.637.849.618**
Profit/loss from the sale and liquidation of investment properties	21				
Financial income	22	15.644.153.146	7.073.565.302	23.253.754.563	17.289.421.876
Financial expenses	23	1.120.632	1.781.425	6.576.447	2.512.213
- In which: Interest expenses	*24*	-	-	-	-
Selling expenses	25	359.307.872.320	310.584.308.072	840.680.379.631	730.788.896.097
General administration expenses	26	45.980.991.707	37.726.388.640	102.725.597.986	84.825.738.599
Net profits from operating activities {30=20+(21-22)-(25+26)}	30	**25.114.299.996**	**20.470.288.717**	**58.957.437.957**	**49.310.124.585**
Other income	31	83.187.564	36.213.512	150.679.369	415.466.706
Other expenses	32	111.576	85.882	1.054.087.409	145.039
Other profits (40=31-32)	40	**83.075.988**	**36.127.630**	**(903.408.040)**	**415.321.667**
Total net profit before tax (50=30+40)	50	**25.197.375.984**	**20.506.416.347**	**58.054.029.917**	**49.725.446.252**
Current corporate income tax expenses	51	5.039.475.196	4.101.283.269	11.610.805.983	9.945.089.250
Deferred corporate income tax expenses	52	-	-	-	-
Profits after enterprise income tax (60=50-51-52)	60	**20.157.900.788**	**16.405.133.078**	**46.443.223.934**	**39.780.357.002**
Basic earnings per share	70	-			
Diluted earnings per share	71	-			

Prepared, October 27, 2026

Prepared by	Chief Accountant	Chairman
HUYNH THI NGOC LINH	LE THI THU HUYEN	PHAM MINH THUAN

PART II - TAXES AND OTHER PAYABLES TO THE STATE

At 30/09/2026

No.	Items	Code	Opening balance	Payables in year	Paid in year	Closing balance
	1	2	3	4	5	6=3+4-5
I	**Taxes**	**10**	**24.895.909.595**	**56.800.236.970**	**62.707.859.631**	**18.988.286.934**
1	Value added tax	11	2.721.353.690	26.466.801.188	23.111.215.648	6.076.939.230
2	Import Value added tax	12	-	6.870.334.813	6.870.334.813	-
3	Special excise tax	13	-	-	-	-
4	Export or import tax	14	-	2.132.366.223	2.132.366.223	-
5	Corporate income tax	15	14.669.601.323	12.045.490.032	15.148.123.372	11.566.967.983
6	Personal income tax	16	7.504.954.582	7.517.198.542	13.677.773.403	1.344.379.721
7	Natural resources using tax	17	-	-	-	-
8	Land & housing tax, land rental charges	18	-	1.659.994.255	1.659.994.255	-
9	Other taxes	19	-	108.051.917	108.051.917	-
II	**Other payables**		-	**877.988.592**	**877.988.592**	-
1	Surcharge	31				
2	Fees	32		877.988.592	877.988.592	
3	Others	33				
	Total	**40**	**24.895.909.595**	**57.678.225.562**	**63.585.848.223**	**18.988.286.934**

PART III - VALUE ADDED TAX,VALUE ADDED TAX REFUND VALUE ADDED TAX IS REDUCED, VALUE ADDED TAX OF DOMESTIC GOODS

At 30/09/2026

No.	Items	Code	Quality
			Current year
	1	2	3
I	**Value added tax**		
1	Opening balance of V.A.T	10	
2	V.A.T is deducted in year	11	133.691.235.275
3	V.A.T was deducted , V.A.T was refunded (12=13+14+15+16)	12	133.691.235.275
	In which:		
a.	*V.A.T was deducted*	*13*	*114.815.950.540*
b.	*V.A.T was refunded*	*14*	
c.	*VAT on returned goods and purchase discounts*	*15*	*9.720.493.736*
d.	*Non-deductible VAT amount (allocated to non-taxable business activities)*	*16*	*9.154.790.999*
4	Closing balance of V.A.T is deducted , V.A.T is refunded(17=10+11-12)	17	0
II	**Value Added Tax refund**		
1	Opening balance of V.A.T Refund	20	
2	V.A.T is refunded in year	21	
3	V.A.T was refunded	22	
4	Closinging balance of V.A.T Refund (23=20+21-22)	23	0
III	**Value Added Tax is reduced**		
1	Opening balance of V.A.T is reduced	30	
2	V.A.T is reduced in year	31	
3	V.A.T was reduced	32	
4	Closing balance of V.A.T is reduced(33=30+31-32)	33	0
III	**Value Added Tax on Domestic Sales**		
1	Opening balance of V.A.T of Domestic goods	40	2.721.353.690
2	V.A.T output in year	41	141.713.421.477
3	V.A.T INPUT is deducted	42	114.815.950.540
4	V.A.T of sales rebtes, sale returns	43	430.669.749
5	V.A.T of Domestic goods is deducted in the payable tax	44	
6	V.A.T of Domestic goods was paid	45	23.111.215.648
7	Closing balance of V.A.T of Domestic goods (46=40+41-42-43-44-45)	46	6.076.939.230

Prepared, October 27, 2026

Prepared by	Chief Accountant	Chairman
HUYNH THI NGOC LINH	LE THI THU HUYEN	PHAM MINH THUAN

CÔNG TY CỔ PHẦN PHÁT HÀNH SÁCH THÀNH PHỐ HỒ CHÍ MINH FAHASA

CASH FLOW STATEMENT

(Direct method)

3th Quarter 2026

Unit: VND

Item	Code	Current period	Same period
I. Cash flows from operating activities			
Proceeds from sales and services rendered and other	01	3.001.792.588.907	2.684.643.932.834
Expenditures paid to suppliers	02	(2.625.546.595.284)	(2.286.323.482.744)
Expenditures paid to employees	03	(113.593.477.909)	(112.972.750.404)
Paid interests	04	-	-
Paid enterprise income tax	05	(15.148.123.372)	(14.508.787.389)
Other proceeds from operating activities	06	7.004.396.174	9.884.310.493
Other expenditures on operating activities	07	(106.946.653.824)	(122.923.620.964)
Net cash flows from operating activities	**20**	**147.562.134.692**	**157.799.601.826**
II. Cash flows from investing activities			
Expenditures on purchase and construction of fixed assets and long-term assets	21	(722.177.790)	(490.305.000)
Proceeds from disposal or transfer of fixed assets and other long-term assets	22	-	-
Expenditures on loans and purchase of debt instruments from other entities	23	(880.300.000.000)	(692.549.000.000)
Proceeds from lending or repurchase of debt instruments from other entities	24	694.455.000.000	543.730.000.000
Expenditures on equity investments in other entities	25	-	-
Proceeds from equity investment in other entities	26	-	-
Proceeds from interests, dividends and distributed profits	27	23.253.754.563	16.969.087.666
Net cash flows from investing activities	**30**	**(163.313.423.227)**	**(132.340.217.334)**
III. Cash flows from financial activities			
Proceeds from issuance of shares and receipt of	31	-	-
Repayment of contributed capital and repurchase of stock	32	-	-
Proceeds from borrowings	33	-	-
Repayment of principal	34	-	-
Repayment of financial principal	35	-	-
Dividends and profits paid to owners	36	(22.952.631.600)	(25.502.924.000)
Net cash flows from financial activities	**40**	**(22.952.631.600)**	**(25.502.924.000)**
Net cash flows during the fiscal year (50 = 20+30+40)	**50**	**(38.703.920.135)**	**(43.539.508)**
Cash and cash equivalents at the beginning of fiscal	**60**	**102.947.746.260**	**90.696.414.866**
Effect of exchange rate fluctuations	61	-	-
Cash and cash equivalents at the end of fiscal year (70=50+60+61)	**70**	**64.243.826.125**	**90.652.875.358**

Prepared, October 27, 2026

Prepared by	Chief Accountant	Chairman
HUYNH THI NGOC LINH	LE THI THU HUYEN	PHAM MINH THUAN

S.Đ.K.K.D: 0304132047 C.T.C.P. CÔNG TY CỔ PHẦN PHÁT HÀNH SÁCH THÀNH PHỐ HỒ CHÍ MINH FAHASA QUẬN 1 - TP. HỒ CHÍ MINH

NOTES TO FINANCIAL STATEMENTS

3th Quarter 2026

I. THE COMPANY'S INFORMATION

1. **Form of ownership:** Joint stock company
2. **Business fields:** books, newspapers, cultural products, stationery
3. **Business lines**

   Trading in products under industry codes: 4761, 4773, 1811, 1812, 4641, 4721, 4669, 1079, 2023, 2817, 3290, 2013, 7420, 4610, 5610, 7310, 7410, 4933, 4741, 4759, 8230, 4690, 4651, 6810, 4632. (according to business registration certificate)
4. **Ordinary course of business:** 12 months
5. **Characteristics of the business activities in the fiscal year that affect the financial statements**
6. **Enterprise structure**

Name	Address	Ratio of benefit		Ratio of voting power	
		Closing balance	Opening balance	Closing balance	Opening balance
Subsidiaries company					
Binh Duong Cultural & Trading Joint Stock Company		100,00%	100,00%	100,00%	100,00%

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. **Accounting period**

   Annual accounting period of Company is from 01 January to 30 June.
2. **Accounting currency**

   The financial statements are prepared and presented in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. **Accounting system**

   The Company applies Enterprise Accounting System issued under Circular no.99/2025/TT-BTC dated Octorber 27, 2025 by Ministry of Finance as well as the circulars of the Ministry of Finance giving guidance on the implementation of the accounting standards and system.
2. **Declaration of adherence to Accounting Standards and Accounting system**

   The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES

1. **Cash and cash equivalents**

   a. Cash

   Cash includes: cash on hand, cash in bank under current account and cash in transit.

   b. Cash equivalents

Cash equivalents are short term investments for a period not exceeding 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value from the date of purchase to the date of financial statements.

c. Other currencies convert

Transactions in currencies other than Vietnam dong must be recorded in original currency and converted into Vietnam dong. Overdraft is recorded as a bank loan.

At the reporting date, the company is requested to revalue the balance of foreign currencies and monetary gold as belows:

- The balance of foreign currencies: using buying price quoted by commercial bank which is trading with the company at the reporting date;
- The monetary gold: re-evaluated according to the buying prices on the domestic market at the time in which the financial statement is prepared. The buying prices on the domestic market are prices announced by the State bank. In case the State bank does not announce gold buying-prices, the buying-prices announced by enterprise entitled to trade

2. Financial investment

Financial investment is the outside investments with purpose to use capital reasonably and improve efficiency of business operations such as investments in subsidiaries, joint ventures, cooperation, investment in securities and other financial investments ...

For the preparation of financial statements, the financial investment must be classified as belows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

a. Trading securities

Trading securities are the investment in securities and other financial instruments for trading purposes (hold for increasing price to sell for profit.) Trading securities include:

- Stocks and listed bonds;
- The securities and other financial instruments such as commercial bill, forward contracts, swap contracts ...

Trading securities are recorded at original cost at the time when investors hold ownership.

The dividends paid in the period before investment date shall be recorded as a decrease in value of investment. When the investor receives additional shares without payment to issuser from capital surplus shares, capital expenditure funds or dividends in shares, the investors only monitor the quantity of additional shares.

In case shares are exchanged, its value must be determined according to fair value at the exchanging date.

The cost shall be determined in accordance with weighted average method when trading securities are liquidated or transferred.

Provisions for decline in value of trading securities: the value of loss may occur if there are reliable evidences showing the market value of the Company's trading securities are lower than book value. The provision shall be additionally created or reverted at the reporting date and shall be recorded in financial expense.

b. Held to maturity investments

These investments do not reflect bonds and debt instruments which are held for trading purpose. Held to maturity investments include term deposits (maturity over than 3 months), treasury bills, promissory notes, bonds, preference shares which the issuer is required to re-buy them in a certain time and held to maturity loans to earn profits periodically and other held to maturity investments.

Provision for decline in value of held to maturity investment: If the provision of held to maturity investment are not created under statutory regulations, the Company has to assess the recovery. In the case, there are reliable evidences showing a part or all of the investments may not be recoverable, the losses have recorded in financial expenses in the period. The provision shall be addtionally created or reverted at the reporting time. In case, the loss can not be determined reliably, investments are not decreased and the recovery of the investments are recorded in the Notes to the Financial Statements.

c. Investments in subsidiaries, joint ventures and associates

Investments in subsidiaries and associates are stated at original cost. Distributions from accumulated net profits from subsidiaries and associates arising after the date of acquisition are recognized in the financial income. Other distributions (except net profits) are considered a recovery of investments and are deducted to the cost of the

The Company applies accounting regulations on jointly controlled operations and jointly controlled assets as on normal business activities. In which:

- Monitoring incomes, expenses of joint ventures separately and allocated to parties of joint ventures;
- Monitoring contributed assets, contributed capital, liabilities separetely in the joint ventures arising from operating joint venture.

Expenses directly related to investment activities in joint ventures and associates have been recorded as financial expense in the period.

Provision for investment losses in other units: losses of subsidiaries, joint ventures, associates have led to loss of capital or provision of investors by declining value of investments .The provision is created or reverted at the reporting date for each investment and are recorded in financial expenses in the period.

d. Investment in equity of other entities

Investment in equity of other entities are the investments in equity instruments of other entities but the Company does not control or influence significantly to the invested entities.

3. Trade and other receivables

All receivables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of receivables must be managed as belows:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependant branches;
- Other receivables: are non trade receivables and do not related to trading activities.

For the preparation of financial statements, the receivables must be classified as belows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, the company revaluates the receivables which have balance in foreign currency (except for advance to suppliers; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency) at the buying price quoted by commercial bank which is trading with the company at the reporting

Provisions for bad debts: The bad debts are make provision at the balance sheet date. The provision or reversal is made at the reporting date and is recorded as management expense of the fiscal year. For the long-term bad debts in many years, the company tried to collect but cannot and there is evidence that the client has insolvency, the comapny may sell these long-term bad detbs to debt collection company or write off (according to regulations and charter of the company).

4. Inventories

a. Recognition basis

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The assets are purchased for the production, use or sale are not presented in this item but are presented in item "Long-term equipment, supplies, spare parts ", including:

- Costs of work in progress beyond a normal operating cycle (over 12 months);
- Supplies, equipments and spare parts for replacement which reserved period are more than 12 months or more than an ordinary cycle of business operation.

b. Cost determination of inventories

Cost of inventories are determined in accordance with method: weighted average.

c. Record method of inventories

Inventories are recorded in line with perpetual method.

d. Provisions for decline in value of inventories

In the end of accounting year, if inventories do recover enough at its historical value not because of damage, obsolescence, reduction of selling price. In this case, the provision for inventories is recognized. The provision for decline in inventories is the difference between the historical value of inventories and its net realizable value.

5. Tangible and intangible fixed assets, investment properties

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Historical cost of finance lease fixed assets are recognized at the fair value of the leased property or the present value of the minimum lease payment (in case the fair value is higher than the present value of the minimum lease payment) plus the initial costs directly related to the initial operation of financial leasing.

During the operation, the depreciation is recorded to depreciation expense for using assets. Intangible fixed assets which ar termed land use rights are depreciated.

Investment properties are depreciated normally, except for investment property for waiting increase of price. The Company just only determine value of loss cause of decreasing value.

6. Business cooperation contract

BCC means a cooperation contract between two or more venturers in order to carry out specific business activities, but it does not require establishment of a new legal entity. In any cases, when receiving money or assets from other entities in the BCC, they should be recorded to liabilities, not be recorded to owner's equity. BCC in the forms as

- BCC in the form of jointly controlled assets;
- BCC in the form of jointly controlled operations;
- BCC in the form of shares of post-tax profits.

7. Deferred corporate income tax expenses

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recoverd or the liabilities are settled based on the effective tax rates as of the balance sheet date.

8. Prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistantly.

Prepaid expense is recorded separately: incurred, allocated amount to its cost center and carried amount.

Prepaid expense is classified as follows:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

9. Trade and other payables

All payables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of payables must be managed as belows:

- Trade payables: any payable having from trading activities from purchase, using service, import though consigner;
- Intra-company payables: payables between the company with its dependant branches;
- Other payables: are non trade payables and do not related to trading activities.

For the preparation of financial statements, the paybles must be classified as belows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, the Company revaluates the payables which have balance in foreign currency (except for advance from clients; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency) at the buying price quoted by commercial bank which is trading with the Company at the reporting

10. Loans and finance lease liabilities

Loans in the form of issuance of bond or preference share with preferential terms required the issuer to repurchase at a certain time in the future shall not be reflected on this item.

Loans, debts should be monitored in detail for each entity, each contract and each type of loan assets. The financial lease liabilities are stated at present value of minimum lease payment or the fair value of the lease assets.

For the preparation of financial statements, the loans and finance lease liabilities must be classified as belows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, the Company revaluates the loans and finance lease liabilities which have balance in foreign currency at the selling price quoted by commercial bank which is trading with the Company at the reporting date.

11. Borrowings and capitalization of borrowing costs

Borrowing costs are recognized into financial expenses, except in case where the borrowings cost directly attribute to the acquisitionor work in progress is calculated to value of assets (capitalized), when all the conditions are in accordance with VAS no. 16 "Borrowing costs".

12. Accrued expenses

Paybles for purchase, using service from suppliers or providing already by supplier but not yet paid due to lack of supporting documnets and payables to employee are allowed to record to expense to match the matching concept between revenue and expense. The accrual must be calculated carefully and must have proper evidence. When these expenses arise, if there is any difference with the amount charged, accountants additionally record or make decrease to cost equivalent to the difference.

13. Provision for payables

Provision for payables is recognized when the following conditions are satisfied:

- The Company has current liabilities (legal obligation or joint obligation) as a result of occurred event;
- Decreasing in economic benefits that may occur resulting in the requirement to pay debt obligations;
- Giving a confident estimation on value of debt obligation.

Provision for payables is the most reasonably estimated value which will be paid for current debt obligation at the reporting date.

A provision for restructuring costs is only recognized when all the conditions are in accordance with VAS "Provisions, assets and potential liabilities".

The provision for payables shall be set up or reverse at the reporting date in accordance with the law. When setting up provision for payables, the cost are recorded in general administration expenses. Payable provisions for products /goods warranty shall be recorded in selling expenses; payable provisions for construction warranty shall be recorded in manufacturing overhead expenses and the reversal shall be recorded in other income.

Only costs related to the initial payables provision shall be offseted by that provision.

14. Unearned revenues

Unrealized revenues include: rental prepayment of customer, interest prepayment of borrower or debt instrument, the difference price on installment payment; corresponding to turnover of goods, services or discounts to customers in traditional client program.

The balance of the unearned revenue in foreign currency at the end of the fiscal year: if there is not reliable evidence lead to refund this amount, foreign exchange rate difference are not evaluated at the reporting date.

15. Convertible bonds

Convertible bonds are bonds that may be converted into common shares of the same issuer under the conditions identified in the issuance plan.

Convertible bonds to keep on the track of each type, maturity, interest rate and par value.

When issuing convertible bonds, principal debt of convertible bonds is recorded as a liabilities; capital component (Conversion options) of convertible bonds is recorded as an owner's equity.

At the initial recognition, the cost of issuing convertible bonds is reduced to the original value of the bond. Periodically, this cost are amortized in line with bond life under the straight line method or the actual interest rate method by increasing the principal and recognized in financial expenses or capitalized consistent with the recognition of accrued interest of the bond; bond interest is recognized in financial expenses.

Upon maturity of convertible bonds, the value of conversion options on convertible bonds are reflected in equity is transferred to capital surplus which does not depend on whether the bond holders have done the conversion option into shares or not. An decrease in the principal of convertible bonds in proportion to the amount refund in case the bond holders have not done the conversion option into shares. In the opposite, an increase in owner's capital in proportion to par value of stocks are issued additionally in case the bond holders have done the conversion option into shares. The higher difference between the value of the principal of the convertible bonds and the value of additional stocks is recorded as capital surplus.

16. Capital

a. Contributed capital, capital surplus , conversion options on convertible bonds, other capital

Capital contribution is stated at actually contributed capital of owners and recorded by each individual, organization. When capital of the investment license is determined in foreign currency, the determination of the investors shall be based on the actual amount of foreign currencies which they contribute.

Contributed capital in assets must be recorded in revaluation of assets which share holders approved. Intangible assets such as brand, trademark, trade name, right of exploitation, development projects ... shall only be recorded as capital if relevant law allows.

For joint-stock company, contributed capital of the shareholders is recorded according to actual price of stock issuance, but it is reflected in two separate items:

- Contributions from owners are recorded at par value of the shares;
- Capital surplus is recognized by the greater than or less than difference between the actual price of issue of shares and par value.

In addition, the capital surplus was also recorded at the difference higher or lower between the actual price of stock issuance and the par value of shares as treasury shares.

The conversion options on convertible bonds arising from convertable shares issuance which prescribed in issuance plan. The value of capital component of convertible bonds is the difference between the total proceeds from the issuance of convertible bonds and the value of the debt component of the convertible bonds. At the time of initial recognition, the value of conversion options on convertible bonds are recorded separately in owner's capital. At the bond maturity, accountants shall record this option as capital surplus.

Other capital: to reflect operation capital which set up additionally from the result of the operating results or given as gifts, presents, asset revaluation (under the current regulations).

b. Differences upon asset revaluation

Differences upon asset revaluation reflect differences due to revaluation of existing assets and situation of settlement of such differences. Assets are revalued mainly fixed assets, property investment. In some cases it is possible and necessary to revaluate materials, equipments, tools, finished goods, goods, unfinished goods ...

Differences upon asset revaluation in the following cases:

- Decision of the State;
- Equitization of State enterprises;
- Other cases under law regulations.

Asset value shall be re-determined on the basis price list of State, asset valuation council professional valuation agency.

c. Foreign exchange rate difference

Exchange rate difference is the difference occurring from exchange or revaluating foreign currency monetary items in different exchange rate.

Exchange rate difference is recorded to financial income (if gain) or financial expense (if loss) at the incurred time. Particularly 100% State's capital company which has project implementation, major national projects, exchange rate differences from the previous period of the business activities are reflected on the Balance sheet and gradually allocate into financial income or financial expense.

d. Undistributed post-tax profits

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

Profit distribution must be complied with the current financial policies.

Parent Company distribute profit to owners which shall not exceed the undistributed post-tax profits on the consolidated financial statements, including the impact of any gain recognized from the transaction by cheap purchase. In case undistributed post-tax profits in the consolidated financial statements is higher than its financial statements of the the parent company, the parent company make distribution after transferring profits from subsidiary companies to the parent companies.

Profit distribution should take account of non-monetary items in undistributed post-tax profits that may affect cash flows and the dividend payment ability of the Company.

17. Revenues

a. Revenue from sale of goods

Revenue from sale of goods should be recognised when all the following conditions have been satisfied:
- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

b. Revenue from rendering of services

Revenue from rendering of services should be recognised when all the following conditions have been satisfied:
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

c. Financial income

Financial income includes interest, gain on exchange rate difference, dividends... and other income of financial activities.

For interest earned from loans, deferred payment, installment payment: income is recognized when earned and and original loans, principal receivables are not classified as overdue that need provision. Dividend is recognized when

d. Turnovers of construction contract

Revenue from construction contracts are recognized in one of the two following cases:
- The construction contract defines that the contractor shall be entitled to payment basing on the progress: when the result of construction contract are estimated reliably, turnover from the construction contract is recorded proportionally to part of finished volume which was determined by contractors at the reporting time;
- The construction contract defines that the contractor shall be entitled to payment basing on finished volume: when the result of construction contract are estimated reliably, turnover from the construction contract is recorded proportionally to part of finished volume which was approved by customer.

When the result of the construction contract can not be estimated reliably, turnover from the construction contract recognized corresponding to the incurred costs that the reimbursement is relatively certain.

e. Other income

Other income includes income from other activities: disposal of asset; penalty receipt, compensation, collection of bad detb which was write off, unknown payables, gift in cash or non cash form...

18. Revenue deductions

The decrease adjustment of revenue shall be as follows:

- The decrease adjustment of revenue in the incurring period if revenue deductions incurred in the same period of consumption of products, goods and services;
- The decrease adjustment of revenue as follows if revenue deductions incurred in the next period of consumption of products, goods and services:

+ Record a decrease in revenue on the current financial statements if the revenue deductions incurr before reporting date;

+ Record a decrease in revenue on the next financial statements if the revenue deductions incurr after reporting date;

Trade discount is the discount for customers whom bought large quantity of goods.

Sales rebate is the deduction to the buyer because products, goods are bad, degraded or improper as prescribed in contract.

Sales return are reflected the value of the products, goods which customer returns due to causes such as violations of economic contracts, bad, degraded , wrong category or improper goods.

19. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities...

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of good sold after deduction of compensation (if any), even these finished goods are not sold.

20. Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency, ...

21. Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods anf providing service.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemplyment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business licence tax; bad detb provision; outsourcing expense and other cash expenses...

22. Current and defferred income tax expense

Current income tax expense is calculated basing on taxable profit and income tax rate applied in the current year.

Deferred income tax expense is the corporate income tax will be paid in future resulted from:

- Record of deferred tax payable during the year;
- Revert of deferred tax assets was recorded in previous years.

NOTES TO FINANCIAL STATEMENTS
For 3th Quarter 2026

V . NOTES TO FINANCIAL STATEMENT

Unit: VND

1. CASH AND CASH EQUIVALENTS

Cash and cash equivalents	30/09/2026	01/01/2026
- Cash on hand	673.843.553	3.441.024.263
- Cash in banks	63.569.982.572	99.506.721.997
- Cash in transit		
Total	**64.243.826.125**	**102.947.746.260**

2. TRADE RECEIVABLES

2.1. Short-term trade receivables	30/09/2026	01/01/2026
Details of each object account for 10% of the total		
Others	310.511.430.237	125.340.125.884
Total	**310.511.430.237**	**125.340.125.884**

2.2. Long-term trade receivables	30/09/2026	01/01/2026
Details of each object account for 10% of the total		
Others		
Total		

2.3. Trade receivables from relevant entities

3. FINANCIAL INVESTMENTS
3.1. Trading securities

3.2. Held to maturity investments

a. Short-term held to maturity investments	30/09/2026		01/01/2026	
	Historical cost	**Book value**	**Historical cost**	**Book value**
- Term deposits	575.660.000.000		389.815.000.000	
- Bonds				
- Other investments				
Total	**575.660.000.000**		**389.815.000.000**	

b. Long-term held to maturity investments	30/09/2026		01/01/2026	
	Historical cost	**Book value**	**Historical cost**	**Book value**
- Term deposits				
- Bonds				
- Other investments				
Total				

3.3. Investments in equity of other entities

	30/09/2026		01/01/2026	
	Historical cost	**Book value**	**Historical cost**	**Book value**
a. Investments in subsidiaries	3.651.033.000		3.651.033.000	
b. Investments in joint ventures and associates				
c. Investments in equity of other entities				

4. OTHER RECEIVABLES

a. Other short-term receivables	30/09/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
- Receivables from equitization				
- Receivables from dividends and profits received				
- Receivables from employees				
- Deposits				
- Lendings				
- Expenditures on behalf of 3rd party				
- Other receivales	3.030.965.633		8.802.088.030	
Total	**3.030.965.633**		**8.802.088.030**	

b. Other long-term receivables	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
- Receivables from equitization				
- Receivables from dividends and profits received				
- Receivables from employees				
- Deposits				
- Lendings				
- Expenditures on behalf of 3rd party				
- Other receivales	37.734.050.854		35.736.238.852	
Total	**37.734.050.854**		**35.736.238.852**	

5. SHORTAGE OF ASSETS AWAITING RESOLUTION

	30/09/2026		01/01/2026	
	Quantity	Value	Quantity	Value
5.1. Cash			-	
5.2. Inventories				
5.3. Fixed assets				
5.4. Other assets				
Total			-	

6. BAD DEBTS

	30/09/2026		01/01/2026	
	Historical cost	Recoverable value	Historical cost	Recoverable value
- Total value of receivables, overdue debts or no overdue doubtful debts				
- Information about fines, deferred interest receivables, etc arising from overdue debts which are not recorded to revenues				
- Recoverability of overdue debts				
Total				

7. INVENTORIES

	30/09/2026		01/01/2026	
	Historical cost	**Provision**	**Historical cost**	**Provision**
- Goods in transit				
- Raw materials	4.012.047.681		3.232.223.720	
- Tools and supplies				
- Work in progress	5.421.556.394		3.794.730.605	
- Finished goods				
- Goods	1.025.581.756.527		813.622.407.747	
- Consignments				
- Goods in bonded warehouse				
Total	**1.035.015.360.602**		**820.649.362.072**	

8. LONG-TERM ASSETS IN PROGRESS

8.1. Long-term work in progress

8.2. Long-term construction in progress

9. INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Item	Buildings, structures	Machinery, equipment	Transportation equipments, transmitters	Office equipment and furniture	Other tangible fixed assets	Total
Historical cost						
Opening balance	38.374.367.278	50.668.071.428	29.970.982.771	26.757.265.972	96.194.200	145.866.881.649
Increase	-	638.000.000		880.044.518	-	1.518.044.518
Decrease		411.977.626				411.977.626
Closing balance	38.374.367.278	50.894.093.802	29.970.982.771	27.637.310.490	96.194.200	146.972.948.541
Accumulated depreciation						
Opening balance	27.209.771.882	46.067.524.390	25.035.226.078	22.256.501.149	96.194.200	120.665.217.699
Increase	534.475.305	754.983.223	561.566.585	1.155.642.985	-	3.006.668.098
Decrease	-	411.977.626			-	411.977.626
Closing balance	27.566.088.752	46.410.529.987	25.596.792.663	23.412.144.134	96.194.200	123.259.908.171
Net book value						
Opening balance	11.164.595.396	4.600.547.038	4.935.756.693	4.500.764.823	-	25.201.663.950
Closing balance	10.630.120.091	4.483.563.815	4.374.190.108	4.225.166.356	-	23.713.040.370

10. INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

Item	Land use rights	Otherintangible fixed assets	Total
Historical cost			
Opening balance	9.523.080.000	3.459.159.360	12.982.239.360
Increase	-	-	-
Decrease	-	-	-
Closing balance	9.523.080.000	3.459.159.360	12.982.239.360
Accumulated depreciation			
Opening balance	-	3.444.159.360	3.444.159.360
Increase	-	15.000.000	15.000.000
Decrease	-	-	-
Closing balance	-	3.459.159.360	3.459.159.360
Net book value			
Opening balance	9.523.080.000	15.000.000	9.538.080.000
Closing balance	9.523.080.000		9.538.080.000

11. INCREASE OR DECREASE IN FINANCIAL LEASE FIXED ASSETS
12. INCREASE OR DECREASE IN INVESTMENT PROPERTIES

13. PREPAID EXPENSES

13.1. Short-term prepaid expenses	30/09/2026	01/01/2026
Others	1.545.107.500	7.143.440.618
Total	**1.545.107.500**	**7.143.440.618**

13.2. Long-term prepaid expenses	30/09/2026	01/01/2026
Others		
Total		

14. OTHER CURRENT ASSETS

15. BORROWINGS AND FINANCE LEASE LIABILITIES
16. TRADE PAYABLES

16.1. Short-term trade payables	30/09/2026		01/01/2026	
	Value	Recoverable value	Value	Recoverable value
Details of each object account for 10% of the total				
Others	1.602.296.984.901		1.151.732.479.825	
Total	**1.602.296.984.901**	-	**1.151.732.479.825**	-

16.2. Long-term trade payables	30/09/2026		01/01/2026	
	Value	Recoverable value	Value	Recoverable value
Details of each object account for 10% of the total				
Others				
Total				-

16.3. Overdue debts	30/09/2026		01/01/2026	
	Value	Recoverable value	Value	Recoverable value
Details of each object account for 10% of the total				
Others				
Total				-

16.4. Trade payables to relevant entities

17. TAXES AND OTHER PAYABLES TO THE STATE

17.1. Taxes and other payables to government budget	Beginning of period	Amount payable during the period	Amount paid during the period	End of period
Value added tax	2.721.353.690	26.466.801.188	23.111.215.648	6.076.939.230
Import VAT	-	6.870.334.813	6.870.334.813	-
Import tax	-	2.132.366.223	2.132.366.223	-
Corporate income tax	14.669.601.323	12.045.490.032	15.148.123.372	11.566.967.983
Personal income tax	7.504.954.582	7.517.198.542	13.677.773.403	1.344.379.721
Land rent, land tax	-	1.659.994.255	1.659.994.255	-
Other taxes	-	108.051.917	108.051.917	-
Other Fees		877.988.592	877.988.592	
Total	**24.895.909.595**	**57.678.225.562**	**63.585.848.223**	**18.988.286.934**

17.2. Taxes and other receivables from government budget	Beginning of period	Amount payable during the period	Amount paid during the period	End of period
Value added tax	-	-	-	-
Import VAT	-	-	-	-
Import tax	-	-	-	-
Corporate income tax	-	-	-	-
Personal income tax	-	-	-	-
Land rent, land tax				
Other taxes	-	-	-	-
Total	-	-	-	-

18. ACCRUED EXPENSES

19. OTHER PAYABLES

19.1. Short-term other payables	30/09/2026	01/01/2026
- Surplus of assets awaiting resolution	-	-
- Medical insurance	578.718.192	-
- Social insurance	3.283.957.110	
- Unemployment insurance	326.585.265	
- Trade union fund	3.014.073.373	1.753.698.601
- Short-term deposits	25.413.327.506	20.319.607.568
- Receive training deposit	314.400.000	335.800.000
- Others	81.850.000	523.245.280
Total	**33.012.911.446**	**22.932.351.449**

20. UNEARNED REVENUES

20.1. Short-term unearned revenues	30/09/2026	01/01/2026
- Unearned revenues	-	-
- Revenues from traditional client programs	-	-
- Others	-	-
Total	-	-

20.2. Long -term unearned revenues	30/09/2026	01/01/2026
- Unearned revenues	-	-
- Revenues from traditional client programs	-	-
- Others	-	-
Total	-	-

20.3. Non-performance of contract with clients

21. CONVERTIBLE BONDS
22. PREFERENCE SHARES CLASSIFIED AS LIABILITIES
23. PROVISIONS

23.1. Short-term provisions	30/09/2026	01/01/2026
- Provisions for product warranty	-	-
- Provision for construction warranty	-	-
- Provision for enterprise restructuring	-	-
- Others	-	-
Total	-	-

23.2. Long-term provisions	30/09/2026	01/01/2026
- Provisions for product warranty	-	-
- Provision for construction warranty	-	-
- Provision for enterprise restructuring	-	-
- Others	-	-
Total	-	-

24. DEFERRED INCOME TAX ASSETS AND DEFERRED INCOME TAX PAYABLES

25. OWNER'S EQUIT

25.1. Change in owner's equity

	Contributed capital	Undistributed profit after tax and other funds	Other equity funds	Total
Previous opening balance	**127.514.620.000**	**52.802.499.693**	-	**180.317.119.693**
- Profits in previous year	-	58.468.563.244	-	58.468.563.244
- Increase in capital in previous year	-	-	-	-
- Other increases	-		-	-
- Decrease in capital in previous year	-	-	-	-
- Funds distribution				
+ Bonus and welfare fund	-	-	-	-
+ Development and investment funds	-	-	-	-
+ Enterprise reorganization assistance fund	-	-	-	-

+ Other equity funds	-	-	-	-
- Dividends or profits distribution	-	-	-	-
- Other decreases	-	(59.215.291.956)	-	(59.215.291.956)
Previous closing balance (Current opening balance)	**127.514.620.000**	**52.021.770.982**	**-**	**179.570.390.981**
- Profits in present year	-	46.443.223.934	-	46.443.223.934
- Increase in capital in present year	51.004.650.000	-	-	51.004.650.000
- Other increases	-	-	-	-
- Decrease in capital in present year	-	-	-	-
- Funds distribution				
+ Bonus and welfare fund	-	-	-	-
+ Development and investment funds	-	-	-	-
+ Enterprise reorganization assistance fund	-	-	-	-
+ Other equity funds	-	*(59.952.224.652)*	-	*(59.952.224.652)*
- Dividends or profits distribution	-	-	-	-
- Other decreases	-	-	-	-
Current closing balance	**178.519.270.000**	**38.512.770.264**	**-**	**217.032.040.264**

25.2. Details of contributed capital

- Contributed state capital	30,5%
- Contributed capital of other entities	69,5%

25.3. Capital transactions with owners and distribution of dividends or profits

- Owner's invested equity	**30/09/2026**	**01/01/2026**
+ Opening capital	127.514.620.000	127.514.620.000
+ Increase in capital during the fiscal year	51.004.650.000	-
+ Decrease in capital during the fiscal year	-	-
+ Closing capital	**178.519.270.000**	**127.514.620.000**

- Dividends or distributed profits

25.4. Shares

Shares	**30/09/2026**	**01/01/2026**
- Number of shares registered issuance		
- Number of shares sold to public market		
+ Common shares	-	-

+ Preference shares	-	-
- Number of shares repurchased (treasury shares)		
+ Common shares	-	-
+ Preference shares	-	-
- Number of shares outstanding	**17.851.927**	**12.751.462**
+ Common shares	17.851.927	12.751.462
+ Preference shares	-	-

25.5. Funds

Funds	**30/09/2026**	**01/01/2026**
- Development and investment funds	23.011.037.821	56.040.325.150
- Fund for support of arrangement of enterprises		
- Bonus and welfare fund	45.984.003.923	43.493.595.388
Total	**68.995.041.744**	**99.533.920.538**

26. DIFFERENCES UPON ASSET REVALUATION

27. EXCHANGE RATE DIFFERENCES

Item	**30/09/2026**	**01/01/2026**
- Exchange rate differences due to change from financial statements prepared in foreign currency to VND		
- Exchange differences due to other reasons	-	-

28. FUNDING SOURCES

29. OFF-BALANCE SHEET ACCOUNTS

29.1. Operating leased assets
29.2. Assets held under a trust
29.3. Foreign currency
29.4. Precious metal, jewels
29.5. Doubtful debts written-offs
29.6. Other information

VI. NOTES TO INCOME STATEMENT

1. REVENUES FROM SALES AND SERVICES RENDERED	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Revenues from goods sold	3.879.793.999.925	3.431.906.628.162
- Revenues from services rendered		
Total	**3.879.793.999.925**	**3.431.906.628.162**

2. REVENUE DEDUCTIONS	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Commercial discounts	188.492.000	206.795.000
- Sales rebates	281.400.183	199.982.286
- Sales returns	7.430.439.770	6.419.655.450
Total	**7.900.331.953**	**6.826.432.736**

3. COST OF GOODS SOLD

	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Costs of goods sold	2.892.777.430.514	2.577.442.345.808
- Cost price of services rendered		
- Costs of investment properties		
- Net book value, expenses incurred from transfer or disposal of investment properties		
- Value of inventories lost during the fiscal year		
- Other expenses exceeding ordinary standards which are included in cost of goods sold		
- Refund of provisions for decline in inventories		
Total	**2.892.777.430.514**	**2.577.442.345.808**

4. FINANCIAL INCOME	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Interest income	23.253.754.563	17.289.421.876
- Gains on depososal of financial investments		
- Dividends or distributed profits		
- Realized gain from foreign exchange difference		
- Interests of sale under deferred payment or payment discounts		
- Others		
Total	**23.253.754.563**	**17.289.421.876**

5. FINANCIAL EXPENSES	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Interest expenses		
- Payment discounts or interests of sale under deferred payment	-	-
- Losses due to disposal of financial investments	-	-
- Realized loss from foreign exchange difference	-	-
- Unrealized loss from foreign exchange difference	-	-
- Provisions for decline in value of trading securities and investment impairment	-	-
- Others	6.576.447	2.512.213
Total	**6.576.447**	**2.512.213**

6. OTHER INCOME	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Proceeds from disposals of fixed assets		
- Gains from revaluation of assets		
- Penalties		
- Deductible taxes		
- Others	150.679.369	415.466.706
Total	**150.679.369**	**415.466.706**

7. OTHER EXPENSES	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Losses due to revaluation of assets		
- Penalties		
- Others	1.054.087.409	145.039
Total	**1.054.087.409**	**145.039**

8. SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

8.1. Selling expenses	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Others	840.680.379.631	730.788.896.097
Total	**840.680.379.631**	**730.788.896.097**

8.2 General administration expenses	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Others	102.725.597.986	84.825.738.599
Total	**102.725.597.986**	**84.825.738.599**

9. PRODUCTION AND BUSINESS COSTS BY ELEMENT	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Packing material costs	2.972.244.155.621	2.657.484.531.157
- Labour costs and staff costs	596.137.095.126	521.796.255.659
- Depreciation	3.021.668.098	3.609.375.510
- External services	315.839.734.711	281.066.163.181
- Others	74.423.675.559	55.549.750.253
Total	**3.961.666.329.115**	**3.519.506.075.760**

10. CURRENT INCOME TAX EXPENSES	Cumulative for the first 9 months of 2026	Cumulative for the first 9 months of 2025
- Tax expenses in respect of the current year taxable profit	11.610.805.983	9.945.089.250
- Adjustment of tax expenses in the previous years to the current year	-	-
Total	**11.610.805.983**	**9.945.089.250**

11. DEFERRED CORPORATE INCOME TAX EXPENSES

VII. NOTES TO CASH FLOW STATEMENT

1. Non-monetary transactions affecting cash flows statement in the future
2. Cash and cash equivalents held by the Company without use
3. Proceeds from borrowings during the fiscal year
4. Payments on principla during the fiscal year

VIII. OTHER INFORMATION

Prepared, October 27, 2026

PREPARE BY	CHIEF ACCOUNTANT	CHAIRMAN
HUYNH THI NGOC LINH	LE THI THU HUYEN	PHAM MINH THUAN

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