



FINANCIAL STATUS REPORT

As at 30/9/2026

Unit: VND

ASSETS	CODE	TM	30/9/2026	1/1/2026
1	2	3	4	5
A. CURRENT ASSETS	100		410,093,585,614	473,500,914,132
I. Cash and cash equivalents	110	V.1	6,989,437,161	7,618,499,502
1. Cash	111		6,989,437,161	7,618,499,502
2. Cash equivalents	112			
II. Short-term financial investments	120			
1. Trading securities	121			
2. Allowance for diminution in trading securities (*)	122			
3. Held-to-maturity investments - short term	123			
4. Allowance for held-to-maturity investments - short term (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		101,605,278,452	167,066,747,263
1. Short-term receivables from customers	131	V.2	108,363,703,870	176,386,240,456
2. Short-term advances to suppliers	132		3,785,437,720	4,603,015,339
3. Short-term internal receivables	133			
4. Receivables according to construction contract progress	134			
5. Receivable short-term other	135	V.3	5,053,329,347	1,743,683,953
6. Allowance for doubtful short-term receivables (*)	136	V.4	(15,597,192,485)	(15,666,192,485)
7. Shortages awaiting settlement	137			
IV. Inventories	140	V.5	295,656,876,352	292,174,471,499
1. Inventories	141		295,656,876,352	292,174,471,499
2. Allowance for inventory devaluation (*)	142			
V. Short-term biological assets	150			
1. Short-term livestock for single harvest	151			
2. Seasonal crops or short-term plants for single harvest	152			
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other current assets	160		5,841,993,649	6,641,195,868
1. Short-term prepaid expenses	161	V.6	2,054,758,106	1,255,270,839
2. Deductible VAT	162		3,787,235,543	5,176,344,804
3. Taxes and other receivables from the State	163			209,580,225
4. Government bond repurchase transactions	164			
5. Assets short-term other	165			
B. NON-CURRENT ASSETS	200		47,891,601,793	50,973,335,912
I. Long-term receivables	210			
1. Long-term receivables from customers	211			
2. Long-term advances to suppliers	212			
3. Business capital at dependent units	213			
4. Long-term internal receivables	214			
5. Receivable long-term other	215			
6. Allowance for doubtful long-term receivables	216			

II. Fixed assets	220		44,425,459,137	47,644,379,411
1. Tangible fixed assets	221		43,806,949,555	46,916,863,036
- Historical cost	222		302,740,324,897	300,392,720,525
- Accumulated depreciation (*)	223		(258,933,375,342)	(253,475,857,489)
2. Finance lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		618,509,582	727,516,375
- Historical cost	228		4,406,531,424	4,406,531,424
- Accumulated depreciation (*)	229		(3,788,021,842)	(3,679,015,049)
III. Long-term biological assets	230			
1. Livestock for recurrent produce	231			
a. Livestock for recurrent produce not yet mature	232			
b. Livestock for recurrent produce at maturity	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for single harvest	236			
3. Seasonal crops or long-term plants for single harvest	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment property	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		3,086,987,612	2,120,216,302
1. Long-term production and business costs in progress	251			
2. Construction in progress expenses	252		3,086,987,612	2,120,216,302
VI. Long-term financial investments	260			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			
4. Allowance for impairment of long-term investments in other entities (*)	264			
5. Held-to-maturity investments - long term	265			
5. Allowance for held-to-maturity investments - long term (*)	266			
VII. Other non-current assets	270		379,155,044	1,208,740,199
1. Long-term prepaid expenses	271		379,155,044	1,208,740,199
2. Deferred income tax assets	272			
3. Assets long-term other	273			
TOTAL ASSETS (280 = 100 + 200)	280		457,985,187,407	524,474,250,044
LIABILITIES AND EQUITY	CODE		30/6/2026	1/1/2026
C. LIABILITIES	300		254,189,248,564	332,615,867,640
I. Current liabilities	310		254,189,248,564	332,615,867,640
1. Payable supplier short-term	311	V.8	82,698,468,736	165,868,181,912
2. Short-term advances from customers	312	V.9	7,521,600,000	7,681,660,000
3. Dividends and profits payable	313		497,995,710	
4. Taxes and other amounts payable to the State - short term	314	V.10	4,212,021,351	58,242,473
5. Payables to employees	315		38,913,685,000	26,610,203,283
6. Expenses payable short-term	316	V.11	7,252,746,350	1,335,667,543
7. Short-term internal payables	317			

8. Payables according to construction contract progress	318			
9. Short-term unearned revenue	319		6,825,690,000	
10. Payable short-term other	320	V.12	852,050,033	1,426,470,012
11. Short-term borrowings and finance lease liabilities	321	V.13	97,627,540,635	121,117,928,265
12. Short-term provisions	322			
13. Bonus and welfare fund	323		7,787,450,749	8,517,514,152
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Long-term liabilities	330			
1. Payable supplier long-term	331			
2. Long-term advances from customers	332			
3. Taxes and other amounts payable to the State - long term	333			
4. Expenses payable long-term	334			
5. Internal payables regarding business capital	335			
6. Long-term internal payables	336			
7. Long-term unearned revenue	337			
8. Payable long-term other	338			
9. Long-term borrowings and finance lease liabilities	339			
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax liabilities	342			
13. Long-term provisions	343			
14. Science and technology development fund	344			
D. OWNERS' EQUITY	400		203,795,938,843	191,858,382,404
1. Owners' contributed capital	411	V.14	128,530,520,000	128,530,520,000
Ordinary shares with voting rights	411a		128,530,520,000	128,530,520,000
Preferred shares	411b			
2. Share premium	412			
3. Bond conversion options	413			
4. Other capital of owners	414			
5. Treasury shares (*)	415			
6. Asset revaluation differences	416			
7. Foreign exchange differences	417			
8. Development investment fund	418		22,049,459,158	22,049,459,158
9. Other funds under owners' equity	419		7,430,845,886	7,430,845,886
10. Undistributed earnings after tax	420		45,785,113,799	33,847,557,360
- Accumulated undistributed earnings to the end of previous period	420a		33,847,557,360	16,719,988,771
- Accumulated undistributed earnings for the current period	420b		11,937,556,439	17,127,568,589
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		457,985,187,407	524,474,250,044

Date 19 October 2026

PREPARER

CHIEF ACCOUNTANT

DIRECTOR

Nguyen Thi Thuy

Ho Quoc Dat

Luong Huu Hung

BUSINESS PERFORMANCE RESULTS

As at 30/9/2026

Unit: VND

Items	Code No.	Notes Ref.	Quarter III		Accumulated to 30/9	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and services	01	VI.1	319,287,530,922	264,413,875,642	795,880,532,399	837,245,779,571
2. Revenue deductions	02					
3. Net revenue from sales and services (10=01-02)	10	VI.1	319,287,530,922	264,413,875,642	795,880,532,399	837,245,779,571
4. Cost of goods sold	11	VI.2	279,291,654,753	234,088,292,669	705,987,891,909	737,877,450,763
5. Gross profit from sales and services (20=10-11)	20		39,995,876,169	30,325,582,973	89,892,640,490	99,368,328,808
6. Gain/(loss) from sale and disposal of investment property	21		0	0	0	0
7. Financial income	22	VI.3	258,473,607	155,572,722	651,048,925	321,551,096
8. Financial expenses	23	VI.4	2,295,538,717	2,610,437,673	6,325,073,363	6,496,751,838
Of which: interest expense	24		2,295,538,717	2,606,096,714	6,325,073,363	6,492,410,879
9. Selling expenses	25	VI.5	14,311,762,338	14,899,839,161	24,849,321,460	28,428,434,680
10. General and administrative expenses	26	VI.6	16,789,474,557	5,256,347,024	44,786,977,494	42,450,483,382
11. Net operating profit (30=20+21+22-(23+25+26))	30		6,857,574,164	7,714,531,837	14,582,317,098	22,314,210,004
12. Other income	31		22,500,000	0	507,008,480	78,523,295
13. Other expenses	32		0	10,000,000	13,151,515	10,600,000
14. Other profit (40=31-32)	40		22,500,000	(10,000,000)	493,856,965	67,923,295
15. Total accounting profit before tax (50=30+40)	50		6,880,074,164	7,704,531,837	15,076,174,063	22,382,133,299
16. Current corporate income tax expense	51	VI.8	1,456,072,607	1,566,395,707	3,138,617,624	4,600,343,329
17. Deferred corporate income tax expense	52		0	0	0	0
18. Profit after corporate income tax (60=50-51-52)	60		5,424,001,557	6,138,136,130	11,937,556,439	17,781,789,970
19. Basic earnings per share	70	VI.9	422	478	929	1,383
20. Diluted earnings per share	71					

PREPARER

Nguyen Thi Thuy

CHIEF ACCOUNTANT

Ho Quoc Dat

Date 19 October 2026

DIRECTOR



Luong Huu Hung

CASH FLOW STATEMENT
(Indirect method)
 From 01/01/2026 to 30/9/2026

Unit: VND

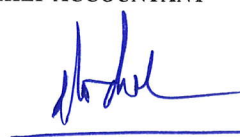
Items	Code No.	Notes Ref.	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		14,921,974,063	22,382,133,299
2. Adjustments for items			12,815,754,079	11,629,611,427
- Depreciation of fixed assets and investment property	02		6,063,102,681	5,602,801,344
- Provisions	03		(69,000,000)	(96,608,018)
- Foreign exchange gains/losses from revaluation of foreign-currency monetary items	04		-	-
- Gains/losses from investing and financing activities	05		496,578,035	(368,992,778)
- Borrowing costs	06		6,325,073,363	6,492,410,879
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		27,737,728,142	34,011,744,726
- Increase/decrease in receivables	09		69,233,358,297	5,329,750,639
- Increase/decrease in inventories	10		(3,482,404,853)	(104,494,680,597)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(58,213,573,817)	185,288,663,043
- Increase/decrease in prepaid expenses	12		30,097,888	1,942,455,551
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(6,324,155,038)	(6,492,410,879)
- Corporate income tax paid	15		(879,501,485)	(707,051,177)
- Other cash receipts from operating activities	16		-	7,000,000
- Other cash payments for operating activities	17		(1,226,641,438)	(2,809,959,383)
Net cash flows from operating activities	20		26,874,907,696	112,075,511,923
II. Cash flows from investing activities				
1. Cash paid for acquisition and construction of fixed assets and other long-term assets	21		(4,013,582,407)	(5,282,021,168)
2. Cash received from disposal of fixed assets and other long-term assets	22		-	78,523,295
3. Cash paid for lending and purchase of debt instruments of other entities	23		-	-
4. Cash collected from lending and resale of debt instruments of other entities	24		-	-
5. Cash paid for capital contributions to other entities	25		-	-
6. Cash recovered from capital contributions to other entities	26		-	-
7. Cash received from loan interest, dividends and shared profits	27		-	9,258,079
Net cash flows from investing activities	30		(4,013,582,407)	(5,194,239,794)
III. Cash flows from financing activities				
1. Cash received from issuance of shares and owners' capital contributions	31		-	-
2. Cash paid to return capital to owners and repurchase issued shares	32		-	-
3. Cash received from borrowings	33		363,165,140,986	(396,536,938,013)
4. Repayment of borrowings principal	34		(386,655,528,616)	322,971,337,140
5. Repayment of finance lease principal	35		-	-
6. Dividends and profits paid to owners	36		-	(796,600)
Net cash flows from financing activities	40		(23,490,387,630)	(73,566,397,473)
Net increase/(decrease) in cash during the period (50 = 20 + 30 + 40)	50		(629,062,341)	33,314,874,656
Cash and cash equivalents at beginning of period	60	V.1	7,618,499,502	3,790,736,889
Effect of exchange rate changes on foreign currency translation	61		-	-
Cash and cash equivalents at end of period (50 + 60 + 61)	70	V.1	6,989,437,161	37,105,611,545

PREPARER



Nguyen Thi Thuy

CHIEF ACCOUNTANT



Ho Quoc Dat

DIRECTOR

Date 19 October 2026
 M.S.D.N: 3600202193
 CÔNG TY
 CỔ PHẦN
 HÒA VIỆT
 THÀNH PHỐ LONG NAI
 Lương Hữu Hưng

NOTES TO THE FINANCIAL STATEMENTS

From 01 January 2026 to 30 September 2026

I. OPERATION CHARACTERISTICS OF ENTERPRISES

1. Structure of ownership

Hoa Viet Joint Stock Company (the “Company”) operates under Enterprise Registration Certificate No. 3600262193 issued on March 24, 2005, and amended for the 11th time on February 3, 2026, by the Department of Planning and Investment of Dong Nai Province. The Company’s charter capital is VND 128,530,520,000, equivalent to 12,853,052 shares. Of these, Vietnam National Tobacco Corporation (a state-owned shareholder) holds 9,778,162 shares, equivalent to VND 97,781,620,000, representing 76.08% of the charter capital, while other shareholders hold 3,074,890 shares, accounting for 23.92% of the charter capital. The par value of each share is VND 10,000. The Company’s shares are listed on the UPCOM market under the stock symbol HJC.

The Company's headquarters office is located in Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City

2 Operating industry and principal activities

The Company's principal activities include cultivating, procuring, processing, and trading tobacco raw materials and other agricultural products; importing and exporting tobacco raw materials and agricultural supplies; trading cigarettes; livestock farming and aquaculture; warehousing, logistics services, and bonded warehouse operations; real estate brokerage and property trading; as well as tourism and catering services.

3 The normal business production cycle

The Company’s business production cycle is 12 months, starts on 01 January and ends 31 December of the calendar year.

4 Organization structure

The organizational structure of the Company comprises the Company Office and its affiliated units:

- Hoa Viet Joint Stock Company Branch in Gia Lai;
- Hoa Viet Joint Stock Company Branch in Ninh Thuan;
- Hoa Viet Joint Stock Company Branch Tay Ninh;

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

The Company’s accounting period starts on 01 January and ends on 31 December of the calendar year.

Currency unit used in accounting: Vietnamese Dong (VND).

III. STANDARDS AND ACCOUNTING SYSTEM APPLIED

The financial statements are presented in Vietnamese Dong (VND), prepared based on accounting principles consistent with the regulations of the enterprise accounting regime issued in Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, Vietnamese accounting standards and relevant legal regulations on the preparation and presentation of financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Tangible assets and depreciation

Tangible fixed assets are depreciated using the straight-line method, with depreciation calculated by dividing the cost by the estimated useful life, in accordance with the provisions of Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance. The specific depreciation periods for each type of asset are as follows:

	<u>Depreciation (Year)</u>
Buildings and structures	10 - 50
Machinery and equipment	04 - 10
Transportation vehicles	06 - 10
Office equipment	03 - 10

2. Intangible assets and amortization

Intangible fixed assets are stated at cost less accumulated amortization. The value of the accounting software program on the computer is amortized using the straight-line method over a period of 4 years. The definite land use rights are amortized based on the duration of land use certificates. The Company does not amortize long-term land use rights.

3. Salary

The Company is currently allocating salary funds according to the Decision approved by the Company's Board of Directors. During the reporting period, the Company makes provisional allocations to the salary fund; at the end of the year, the salary fund will be settled upon receipt of the Decision approving the salary fund from the competent authority.

4. Other revenue and expenses

Revenue is recognized when the sale transactions are measured reliably and the Company received or will receive economic benefits from these sale transactions.

Revenue from the sale of goods shall be recognized if it simultaneously meets the following five (5) conditions:

- (a) The Company transferred most of the risks and benefits associated with ownership of goods to the customers;
- (b) The Company did not hold the right to manage goods as the owners or the right to control goods;
- (c) The revenue is measured reliably. When the contracts define that the customers are entitled to return goods purchased under specific conditions, the Company shall only record revenue if such specific conditions do not exist and the customers are not entitled to return goods (unless the customers are entitled to return the goods in the form of exchanging for other goods or service);
- (d) The Company received or will receive economic benefits from the sale transactions;
- (e) The costs related to the sale transactions may be determined.

The turnover of a transaction on rendering of services shall be recognized if it meets all four (4) following conditions are satisfied:

- (a) Revenue is measured reliably;
- (b) The Company received or will receive economic benefits from the sale transactions;
- (c) The completed work is determined at the reporting date;
- (d) Incurred costs for the transaction and the costs to complete the transaction of providing such services are determined.

Financial income comprises deposit interest, and is measured reliably on the basis of the balance of deposits, loans and actual interest rates each period.

Other income reflects income arising from the events or separate transactions with normal business operations of the Company, besides the above revenue.

5. Receivables and provision for doubtful debts

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects, receivable foreign currencies and other factors for the Company's management purpose. The classification of receivables are trade receivables and other receivables shall comply with the principles:

- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from the sale of exported goods under the trust for other entities;
- Other receivables include non-commercial or non-trading receivables, including: receivables from loan interests, deposit interests, dividends paid and earnings distributed; amount paid on behalf of another party; receivables which the export trustor must collect on behalf of the trustee; receivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending...

The company bases on the remaining term at the reporting date receivables to classify as long-term or short-term.

Receivables are recognized as not exceeding the recoverable value. Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in difficulty of solvency due to dissolution, bankruptcy or similar difficulties in accordance with the provisions of the current Corporate Accounting System.

6. Related parties

The parties are regarded as related parties of the Company if they have the ability to control or exercise significant influence over the Company in making financial and operating decisions or have the same key management personnel or are jointly managed by another company (the same Group, Corporation).

Individuals with direct or indirect voting rights can impact significantly the Company, including close family members of these individuals (parents, spouses, children, siblings).

Key management personnel have authority and responsibility for planning, managing and controlling the operation of the Company: the directors, the managers of the Company and close family members of these individuals.

The companies managed by these individuals mentioned above with direct or indirect voting rights or through these rights they can have a significant impact on the Company, including the companies owned by the leaders or major shareholders of the Company and the companies that have the same key management personnel.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	<u>30/9/2026</u>	<u>01/01/2026</u>
Cash on hand	175,589,744	427,983,862
Demand deposits	6,813,847,417	7,190,515,640
Total	6,989,437,161	7,618,499,502

2. TRADE RECEIVABLES

	<u>30/9/2026</u>		<u>01/01/2026</u>	
Carrying amount	Carrying amount	Provision	Carrying amount	Provision
a) Short-term trade receivables	45,633,530,930	(14,309,113,901)	53,953,599,339	(14,313,113,901)
- Hung Thinh Co., Ltd.	-	-	18,560,525,407	-
- Other trade receivables	45,633,530,930	(14,309,113,901)	35,393,073,932	(14,313,113,901)
b) Long-term trade receivables	-	-	-	-
c) Trade receivables from related parties	62,730,172,940	-	122,432,641,117	-
Saigon Tobacco Company	23,903,673	-	120,289,316,262	-
Ngan Son Joint Stock Company	17,496,000	-	19,435,140	-
Dong Thap Tobacco Company	2,631,047,500	-	1,375,227,500	-
BAT - VINATABA Joint Venture Company	8,566,860,316	-	568,666,500	-
An Giang Tobacco Company	-	-	-	-
Ben Tre Tobacco Company	-	-	-	-
Long An Tobacco Company	-	-	-	-
Thang Long Tobacco Company	38,058,983,200	-	-	-
Thanh Hoa Tobacco One Member Co., Ltd.	13,263,264,000	-	-	-
Cuu Long Tobacco Company	-	-	-	-
Tobacco Institute One Member Co., Ltd.	27,992,747	-	-	-
Tobacco Import-Export Company	-	-	-	-
Vinataba - Philip Morris Company	140,625,504	-	179,995,715	-
Total	108,363,703,870	(14,309,113,901)	176,386,240,456	(14,313,113,901)

3. OTHER RECEIVABLES

	<u>30/9/2026</u>		<u>01/01/2026</u>	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term other receivables	5,053,329,347	(1,353,078,584)	1,743,683,953	(1,353,078,584)
Compensation receivables	1,353,078,584	(1,353,078,584)	1,366,714,171	(1,353,078,584)
Employee advances	211,283,774	-	54,575,000	-
Short-term deposits and collateral	520,000,000	-	110,000,000	-
Roof rental receivables	-	-	107,540,000	-
Other receivables	2,968,966,989	-	104,854,782	-
b) Long-term other receivables	-	-	-	-
c) Receivables from jointly controlled BCC contracts	-	-	-	-
Total	5,053,329,347	(1,353,078,584)	1,743,683,953	(1,353,078,584)

4. DOUBTFUL DEBTS

	<u>30/9/2026</u>		<u>01/01/2026</u>	
	Original amount	Provision	Original amount	Provision
Thien Loi Hoa Co., Ltd.	11,623,455,634	(11,623,455,634)	11,623,455,634	(11,623,455,634)
Noi Bai Investment Joint Stock Company	1,446,729,454	(1,446,729,454)	1,446,729,454	(1,446,729,454)
Other counterparties	5,169,681,126	(2,527,007,397)	2,596,007,397	(2,596,007,397)
Total	18,239,866,214	(15,597,192,485)	15,666,192,485	(15,666,192,485)

The Company has prudently assessed its doubtful debts and made a 100% provision; therefore, their estimated recoverable value is VN

5. INVENTORIES

	<u>30/9/2026</u>		<u>01/01/2026</u>	
	Original cost	Provision	Original cost	Provision
Finished goods	204,086,525,789	-	235,516,416,745	-
Goods sent for sale	67,535,036,030	-	14,908,014,795	-

Raw materials and supplies	11,735,914,135	-	38,260,931,751	-
Tools and supplies	361,777,422	-	367,057,124	-
Merchandise	11,937,622,976	-	3,122,051,084	-
Total	295,656,876,352	-	292,174,471,499	-

6. PREPAID EXPENSES

6.1 Short-term	30/9/2026	01/01/2026
Fixed asset repair costs	248,282,062	520,000,000
Fire and explosion insurance expenses	567,239,943	306,808,672
Base software expenses	473,776,656	290,826,659
Other expenses	765,459,445	137,635,508
Total	2,054,758,106	1,255,270,839

6.2 Long-term	30/9/2026	01/01/2026
Prepaid fixed asset repair expenses	379,155,044	1,208,740,199
Other expenses		
Total	379,155,044	1,208,740,199

7. CONSTRUCTION IN PROGRESS	30/9/2026	01/01/2026
Management accounting software project	471,500,000	471,500,000
Major repairs of branch fixed assets	2,363,832,969	1,519,716,302
Other costs	251,654,643	129,000,000
Total	3,086,987,612	2,120,216,302

8. SHORT-TERM BANK LOANS

	01/01/2026	Increase	Decrease	30/9/2026
Vietcombank loans	84,245,421,621	205,266,951,669	238,009,099,995	51,503,273,295
VietinBank loans	25,488,370,159	113,394,253,932	98,291,638,304	40,590,985,787
MB Bank An Giang loans	11,384,136,485	44,503,935,385	50,354,790,317	5,533,281,553
Total	121,117,928,265	363,165,140,986	386,655,528,616	97,627,540,635

9. TRADE PAYABLES	30/9/2026	01/01/2026
a) Short-term trade payables	80,832,519,796	140,013,528,024
Tay Nguyen Tobacco Joint Stock Company	-	78,056,760,000
Gia Lai Tobacco Investment Joint Stock Company	100,000,000	46,720,000,000
Hung Thinh Investment and Production One Member Co., Ltd.	-	3,747,345,895
Others	80,732,519,796	11,489,422,129
b) Long-term trade payables	-	-
c) Overdue unpaid liabilities	-	-
d) Payables to related parties	1,865,948,940	25,854,653,888
Vina Toyo Corrugated Carton Packaging Company	1,865,948,940	509,441,400
Tobacco Institute One Member Co., Ltd.	-	-
BAT - VINATABA Joint Venture Company	-	25,345,212,488
Total	82,698,468,736	165,868,181,912

10. DIVIDENDS AND PROFITS PAYABLE	30/9/2026	01/01/2026
Dividends and profits payable	497,995,710	497,995,710
Total	497,995,710	497,995,710

- No dividends or profits payable arose during the period.

- Closing dividends payable relate to dividends from previous years not yet collected by shareholders.

11. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	01/01/2026	Payable	Paid	30/9/2026
Value-added tax	(3,040,101)	2,084,982,439	415,495,727	1,666,446,611
Corporate income tax	(206,540,124)	3,138,617,624	879,501,485	2,052,576,015
Personal income tax	58,242,473	1,004,965,210	1,009,482,458	53,725,225
Land and property taxes; land rent	-	1,566,253,052	1,126,979,552	439,273,500

Other taxes	-	35,164,209	35,164,209	-
Total	(151,337,752)	7,829,982,534	3,466,623,431	4,212,021,351

14. OWNERS' EQUITY

According to the 11th amended Enterprise Registration Certificate, the Company's charter capital is VND 128,530,520,000.

The charter capital has been fully contributed by shareholders as follows:

	<u>01/01/2026</u>	<u>Percentage</u>	<u>30/9/2026</u>	<u>Percentage</u>
Vietnam National Tobacco Corporation	97,781,620,000	76.1%	97,781,620,000	76.1%
Saigon Tobacco Company	8,387,380,000	6.5%	8,387,380,000	6.5%
Thang Long Tobacco Company	3,594,590,000	2.8%	3,594,590,000	2.8%
Other shareholders	18,766,930,000	14.6%	18,766,930,000	14.6%
Total	128,530,520,000	100.0%	128,530,520,000	100.0%

Details of shareholders' shares (par value: VND 10,000 per share)

	<u>01/01/2026</u>	<u>Percentage</u>	<u>30/9/2026</u>	<u>Percentage</u>
Vietnam National Tobacco Corporation	9,778,162	76.1%	9,778,162	76.1%
Saigon Tobacco Company	838,738	6.5%	838,738	6.5%
Thang Long Tobacco Company	359,459	2.8%	359,459	2.8%
Other shareholders	1,876,693	14.6%	1,876,693	14.6%
Total	12,853,052	100.0%	12,853,052	100.0%

Statement of changes in owners' equity:

	<u>1/1/2025</u>	<u>1/1/2026</u>	<u>30/9/2026</u>
Contributed capital	128,530,520,000	128,530,520,000	128,530,520,000
Development investment fund	22,049,459,158	22,049,459,158	22,049,459,158
Other equity funds	7,430,845,886	7,430,845,886	7,430,845,886
Undistributed after-tax profits	23,387,288,771	33,847,557,360	45,785,113,799
Profit for the period	-	17,127,568,589	11,937,556,439
Appropriation to bonus and welfare fund	-	(6,667,300,000)	-
Total	181,398,113,815	191,858,382,404	203,795,938,843

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

1. GROSS REVENUE FROM SALES AND SERVICES

a) Revenue	<u>30/9/2026</u>	<u>30/9/2025</u>
Revenue from raw material sales	263,490,882,594	353,201,701,181
Revenue from finished goods sales	356,919,465,560	322,362,754,780
Export revenue	9,644,075,880	11,807,334,684
Processing service revenue	85,383,491,454	103,053,580,400
Revenue from supplies sales	43,157,958,050	17,365,568,855
Other revenue	37,284,658,861	29,454,839,671
Total	795,880,532,399	837,245,779,571

b) Revenue from related parties	<u>30/9/2026</u>	<u>30/9/2025</u>
Thang Long Tobacco One Member Co., Ltd.	115,918,068,300	147,519,476,447
Thanh Hoa Tobacco One Member Co., Ltd.	28,921,104,000	219,212,600
An Giang Tobacco Company	1,006,556,000	3,903,223,100
Ngan Son Joint Stock Company	186,174,120	312,568,100
BAT - VINATABA Tobacco Joint Venture	308,348,454,148	375,708,265,081
Ben Tre Tobacco One Member Co., Ltd.	8,059,616,700	612,620,400
Vinataba - Philip Morris Co., Ltd.	21,488,629,000	40,459,113,610
Saigon Tobacco One Member Co., Ltd.	152,032,088,200	115,795,502,473
Bac Son Tobacco Company	-	9,261,000,000
Tobacco Import-Export Company	-	6,058,285,200
Cuu Long Tobacco Company	33,212,737,600	22,930,000,000
Long An Tobacco One Member Co., Ltd.	6,713,460,885	-
Dong Thap Tobacco One Member Co., Ltd.	15,962,012,000	16,995,994,000

Total	691,848,900,953	739,775,261,011
2. REVENUE DEDUCTIONS: None		
3. COST OF GOODS SOLD	30/9/2026	30/9/2025
Cost of raw materials sold	254,413,888,495	339,696,814,144
Cost of finished goods sold	329,618,491,521	293,133,351,476
Cost of exported goods sold	8,675,635,234	8,979,449,942
Cost of processing services	58,659,581,646	71,166,769,862
Cost of supplies sold	41,863,483,953	16,675,770,498
Other cost of sales	12,756,811,060	8,225,294,841
Total	705,987,891,909	737,877,450,763
4. GAIN/LOSS FROM SALE OR DISPOSAL OF INVESTMENT PROPERTY: None		
5. FINANCE INCOME	30/9/2026	30/9/2025
Bank deposit interest income	22,389,515	9,258,079
Settlement discounts received	628,475,394	206,835,701
Foreign exchange gains	184,016	105,457,316
Other finance income	-	-
Total	651,048,925	321,551,096
6. FINANCE COSTS	30/9/2026	30/9/2025
Borrowing costs	6,325,073,363	6,492,410,879
Foreign exchange differences	-	4,340,959
Total	6,325,073,363	6,496,751,838
7. OTHER INCOME	30/9/2026	30/9/2025
Proceeds from disposal of fixed assets	22,500,000	78,523,295
Compensation income for structures and crops	484,508,480	-
Total	507,008,480	78,523,295
8. OTHER EXPENSES	30/9/2026	30/9/2025
Costs of disposal of fixed assets	-	10,600,000
Compensation costs for structures and crops	13,151,515	-
Total	13,151,515	10,600,000
9. SELLING AND GENERAL AND ADMINISTRATIVE EXPENSES		
a) General and administrative expenses	30/9/2026	30/9/2025
Management personnel expenses	29,386,170,328	22,206,736,644
Materials, tools and supplies	2,296,034,016	2,887,274,058
Depreciation of fixed assets	481,548,258	408,261,491
Outsourced services	8,742,071,986	13,502,336,116
Reversal of provisions	(69,000,000)	(96,608,018)
Other expenses	3,950,152,906	3,542,483,091
Total	44,786,977,494	42,450,483,382
b) Selling expenses	30/9/2026	30/9/2025
Sales personnel expenses	6,580,890,869	6,132,669,919
Materials, tools and supplies	1,520,569,909	1,813,239,833
Depreciation of fixed assets	659,824,480	720,468,537
Outsourced services	14,931,609,513	18,512,841,952
Other expenses	1,156,426,689	1,249,214,439
Total	24,849,321,460	28,428,434,680
10. OPERATING EXPENSES BY NATURE		
	30/9/2026	30/9/2025
Employee expenses	81,402,017,132	83,685,079,893

Raw materials and supplies	210,028,471,964	343,259,302,275
Depreciation of fixed assets	6,063,102,681	5,716,160,268
Outsourced services	(69,000,000)	(96,608,018)
Other expenses	39,603,422,943	47,525,863,369
Total	337,028,014,720	480,089,797,787

11. CURRENT CORPORATE INCOME TAX EXPENSE

	<u>30/9/2026</u>	<u>30/9/2025</u>
Profit before tax	15,076,174,063	22,382,133,299
<i>Adjustments for corporate income tax</i>	601,169,058	619,583,346
Non-deductible expenses	601,169,058	619,583,346
Taxable income for the period	15,677,343,121	23,001,716,645
Current corporate income tax rate	20%	20%
Corporate income tax payable	3,138,617,624	4,600,343,329
Total current corporate income tax expense	3,138,617,624	4,600,343,329

12. BASIC EARNINGS PER SHARE

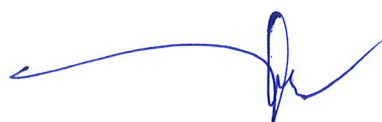
	<u>30/9/2026</u>	<u>30/9/2025</u>
Profit for the period	11,937,556,439	17,781,789,970
Weighted average number of shares (shares)	12,853,052	12,853,052
Basic earnings per share (VND/share)	929	1,383

VII. OFF-BALANCE-SHEET ITEMS

	<u>30/9/2026</u>	<u>01/01/2026</u>
- Customers' goods held in warehouse (kg)	4,173,754	2,005,632
- Foreign currency (USD)	7,125	41,609.72
- Foreign currency (EUR)	216	223.58

Date 19 October 2026

PREPARED BY



Nguyen Thi Thuy

CHIEF ACCOUNTANT



Ho Quoc Dat

DIRECTOR



Lương Hữu Hưng

HOA VIET JOINT STOCK COMPANY

Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City

MOVEMENTS IN TANGIBLE FIXED ASSETS

From 01/01/2026 to 30/09/2026

Description	Buildings and structures	Machinery and equipment	Vehicles and transmission equipment	Office equipment and tools	Perennial plants	Other tangible fixed assets	Total
I - Historical cost of fixed assets							
1. Opening balance	153 975 423 386	125 854 773 686	16 262 776 862	3 627 204 155		672 542 436	300 392 720 525
2. Increases during the period	1 426 282 407	1 370 000 000		47 900 000			2 844 182 407
Of which:							
- New purchases		1 370 000 000		47 900 000			
- New construction	1 426 282 407						
- Assets received through handover							
- Other increases							
3. Decreases during the period	496 578 035						496 578 035
Disposals	496 578 035						
Sales of assets							
Assets transferred							
Other decreases							
4. Closing balance	154 905 127 758	127 224 773 686	16 262 776 862	3 675 104 155		672 542 436	302 740 324 897
II - Accumulated depreciation							
1. Opening balance	121 476 930 625	115 377 562 632	12 729 628 229	3 219 193 567		672 542 436	253 475 857 489
2. Increases during the period	3 247 308 208	1 968 426 246	574 796 330	163 565 104			5 954 095 888
3. Decreases during the period	496 578 035						496 578 035
4. Closing balance	124 227 660 798	117 345 988 878	13 304 424 559	3 382 758 671		672 542 436	258 933 375 342
III - Net book value							
1. Opening balance	32 498 492 761	10 477 211 054	3 533 148 633	408 010 588			46 916 863 036
2. Closing balance	30 677 466 960	9 878 784 808	2 958 352 303	292 345 484			43 806 949 555

October 19, 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR



Nguyen Thi Thuy



Ho Quoc Dat



Lương Hữu Hưng

MOVEMENTS IN INTANGIBLE FIXED ASSETS
 From 01/01/2026 to 30/09/2026

Description	Land use rights	Publishing rights	Patents	Trademarks	Computer software	Other intangible fixed assets	Total
I - Historical cost of fixed assets							
1. Opening balance	3 103 409 047				1 021 122 377	282 000 000	4 406 531 424
2. Increases during the period							
3. Decreases during the period							
4. Closing balance	3 103 409 047				1 021 122 377	282 000 000	4 406 531 424
II - Accumulated amortization							
1. Opening balance	2 535 677 614				861 337 435	282 000 000	3 679 015 049
2. Increases during the period	49 006 790				60 000 003		109 006 793
3. Decreases during the period							
4. Closing balance	2 584 684 404				921 337 438	282 000 000	3 788 021 842
III - Net book value							
1. Opening balance	567 731 433				159 784 942		727 516 375
2. Closing balance	518 724 643				99 784 939		618 509 582

October 19, 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR



Nguyen Thi Thuy



Ho Quoc Dat



Luong Huu Hung

