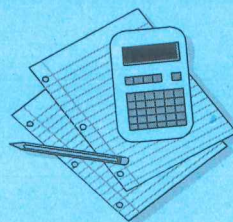


DET MAY 7 JOINT STOCK COMPANY

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COMBINED FINANCIAL STATEMENTS 3RD QUARTER OF 2026



BALANCE SHEET
As at 30 September 2026

Unit: VND

ASSETS		Codes	Notes	Closing balance	Opening balance
1		2	3	4	5
A.	CURRENT ASSETS	100		269.175.861.986	406.303.984.542
I.	Cash and cash equivalents	110	V.1	54.893.857.549	52.146.473.943
1.	Cash	111		4.893.857.549	12.146.473.943
2.	Cash equivalents	112		50.000.000.000	40.000.000.000
III.	Short-term receivables	130		42.262.195.218	266.332.148.667
1.	Short-term trade receivables	131	V.2	40.920.104.510	269.718.502.021
2.	Short-term advances to suppliers	132	V.3	4.613.229.814	755.860.490
6.	Other short-term receivables	135	V.4	1.679.290.261	808.215.523
7.	Provision for short-term doubtful debts	136	V.15	(4.950.429.367)	(4.950.429.367)
IV.	Inventories	140	V.5	166.834.484.277	87.627.616.096
1.	Inventories	141		166.834.484.277	87.627.616.096
2.	Provision for devaluation of inventories	142		-	-
V.	Other short-term assets	160		5.185.324.942	197.745.836
1.	Short-term awaiting allocated expense.	161	V.6a	1.334.777.635	197.745.836
2.	Value added tax deductibles	162	V.7	3.850.547.307	
B.	NON-CURRENT ASSETS	200		122.350.739.857	139.875.391.580
I.	Long-term receivables	210		763.500.000	2.250.000.000
5.	Other long-term receivables	215	V.4b	763.500.000	2.250.000.000
II.	Fixed assets	220		119.068.171.596	132.916.970.307
1.	Tangible fixed assets	221	V.9	119.068.171.596	132.916.970.307
	- Cost	222		527.544.714.069	532.530.130.017
	- Accumulated depreciation	223		(408.476.542.473)	(399.613.159.710)
III.	Investment property	240			-
IV.	Long-term assets in progress	250		832.188.000	1.400.000.000
2.	Long-term construction in progress	252		832.188.000	1.400.000.000
V.	Long-term financial investments	260			-
VI.	Other long-term assets	270		1.686.880.261	3.308.421.273
1.	Long-term prepayments	271	V.6b	1.538.052.567	3.025.177.095
2.	Deferred tax assets	272	V.8	148.827.694	283.244.178
TOTAL ASSETS (280 = 100 + 200)		280		391.526.601.843	546.179.376.122

BALANCE SHEET
As at 30 September 2026

Unit: VND

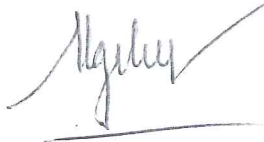
RESOURCES		Codes	Notes	Closing balance	Opening balance
1		2	3	4	5
C.	LIABILITIES	300		94.815.563.055	242.304.701.547
I.	Current liabilities	310		94.815.563.055	242.304.701.547
1.	Short-term trade payables	311	V.10	60.413.367.149	44.246.098.583
2.	Short-term advances from customers	312	V.11	431.891.314	135.067.322.600
3.	Dividends and profits payable	313	V.12		15.411.100.000
4.	Taxes and amounts payable to the State budget	314	V.13	2.897.560.086	17.180.859.564
5.	Payables to employees	315		18.718.764.950	23.311.244.048
6.	Short-term accrued expenses	316		1.781.622.200	387.615.503
10.	Other current payables	320	V.14	6.274.225.802	5.478.533.835
12.	Short-term provisions	322			-
13.	Bonus and welfare funds	323	V.16	4.298.131.554	1.221.927.414
II.	Long-term liabilities	330			-
3.	Long-term accrued expenses	334			-
4.	Inter-company payables regarding operating capital	335		-	-
D.	EQUITY	400		296.711.038.788	303.874.674.575
1.	Owner's contributed capital	411		154.111.000.000	154.111.000.000
	- Ordinary shares carrying voting rights	411a		154.111.000.000	154.111.000.000
8.	Investment and development fund	418		115.461.352.019	109.556.974.666
11.	Retained earnings	420		27.138.686.769	40.206.699.909
	- Retained earnings accumulated to the prior year end	420a			693.815.320
	- Retained earnings of the current period	420b		27.138.686.769	39.512.884.589
TOTAL RESOURCES (440 = 300+ 400)		440		391.526.601.843	546.179.376.122

PREPAIRER



Nguyen Thi Lieu

CHIEF ACCOUNTANT



Nguyen Thi Duc

Tan Binh, 20 October 2026

DIRECTOR



Dinh Quang Nhan

DET MAY 7 JOINT STOCK COMPANY

109A Tran Van Du, Tan Binh Ward, Ho Chi Minh City

INCOME STATEMENT

3rd quarter of 2026

Unit: VND

Items	Codes	Notes	3rd quarter		Accumulated from the beginning of the year	
			2026	2025	2026	2025
1. Gross revenue from goods sold and services rendered	01	VI.1	159.993.300.273	105.815.294.905	445.398.866.646	395.384.372.393
2. Deductions	02	VI.2				
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		159.993.300.273	105.815.294.905	445.398.866.646	395.384.372.393
4. Cost of sales	11	VI.3	141.468.273.866	97.578.824.691	385.394.027.875	348.421.076.178
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		18.525.026.407	8.236.470.214	60.004.838.771	46.963.296.215
6. Profit/loss from the sale and liquidation of investment properties.	21					
7. Financial income	22	VI.4	917.159.165	153.783.561	2.699.772.372	1.721.598.821
8. Financial expenses	23	VI.5				
- In which: Interest expense						
9. Selling expenses	25	VI.8	2.022.223.918	1.788.686.359	5.677.948.543	5.162.876.762
10. General and administration expenses	26	VI.8	8.563.337.334	5.834.230.338	23.397.623.400	24.805.374.819
11. Operating profit (30=20+(21-22)-(25+26))	30		8.856.624.320	767.337.078	33.629.039.200	18.716.643.455
12. Other income	31	VI.6	415.996.201	264.788.175	461.137.585	2.128.128.246
13. Other expenses	32	VI.7	15.000.000	1	166.818.324	2.631.096.141
14. Other profit	40		400.996.201	264.788.174	294.319.261	(502.967.895)
15. Accounting profit before tax (50 = 30 + 40)	50		9.257.620.521	1.032.125.252	33.923.358.461	18.213.675.560
16. Current corporate income tax expense	51	VI.10	1.982.584.254	188.963.024	6.650.255.208	3.650.555.112
17. Deferred corporate tax income	52		(131.060.149)	17.462.027	134.416.484	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		7.406.096.416	825.700.201	27.138.686.769	14.563.120.448
19. Basic earnings per share	70					
20. Diluted earnings per share	71					

PREPAIRER



Nguyen Thi Lieu

CHIEF ACCOUNTANT



Nguyen Thi Duc

Tan Binh, 20 October 2026

DIRECTOR



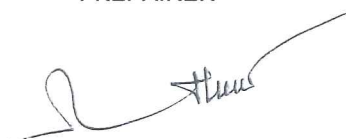

Dinh Quang Nhan

CASH FLOW STATEMENT
(Direct method)
From 01/01/2026 to 30/09/2026

Unit: VND

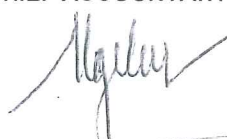
Items	Codes	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. Cash receipts from goods sale, services supply and others	01		530.282.326.410	409.590.032.344
2. Cash payments to goods suppliers and service providers	02		(388.764.104.616)	(382.168.615.115)
3. Cash payments to employees	03		(57.532.888.829)	(60.700.167.082)
5. Cash payment of enterprise income tax	05		(15.170.797.756)	(7.711.841.516)
6. Other cash receipts from business activities	06		5.898.806.831	15.688.371.356
7. Other cash payments to production and business activities	07		(36.783.850.370)	(36.150.585.918)
Net cash flows from business activities	20		37.929.491.670	(61.452.805.931)
II. Cash flow from investment activities				
1. Cash payments to procure and/or construct fixed assets and other long-term assets	21		(1.110.140.436)	(6.956.010.000)
2. Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		214.900.000	38.750.000
7. Cash receipts from loan interests, dividends and earned profits	27		2.699.772.372	1.721.598.821
Net cash flow from investment activities	30		1.804.531.936	(5.195.661.179)
III. Cash flow from financial activities				
6. Cash payments of dividends or profits to owners or shareholders	36		(36.986.640.000)	(20.827.443.900)
Net cash flow from financial activities	40		(36.986.640.000)	(20.827.443.900)
Net cash flow in the period (50=20+30+40)	50		2.747.383.606	(87.475.911.010)
Cash and cash equivalents at the beginning of period	60		52.146.473.943	92.531.395.343
Effects of changes in foreign exchange rates	61			
Cash and cash equivalents at the end of period (70 = 50+60+61)	70		54.893.857.549	5.055.484.333

PREPAIRER



Nguyen Thi Lieu

CHIEF ACCOUNTANT



Nguyen Thi Duc

DIRECTOR



Đinh Quang Nhan

Tan Binh, 20 October 2026

NOTES TO THE FINANCIAL STATEMENTS
3rd quarter 2026

I. GENERAL INFORMATION

1. General information

Det May 7 Joint Stock Company which was transformed from Det May 7 One-member limited liability company on 03 July 2017 under the Enterprise Registration Certificate No.0300509782 and the 7th amendment dated 31 July 2025, issued by the Department of Finance of Ho Chi Minh City.

The Company's head office is located at 109A Tran Van Du Street, Tan Binh Ward , Ho Chi Minh City, Vietnam.

The company has the following affiliated units: Det May 7 Joint Stock Company - Ha Nam Branch at Hamlet 8, Nam Ly Commune, Ninh Binh Province, Vietnam. The branch operates under the authorization of the Company No. 0300509782-002 issued by the the Department of Planning and Investment of Ha Nam Province on 30 March 2021.

The charter capital under the Enterprise Registration Certificate is 154,111,000,000 VND, details are as follows:

Investors	Ratio (%)	Closing Balance	Opening Balance
- Dong Hai One Member Limited Liability Company	51,00	78.596.610.000	78.596.610.000
- Thanh Vinh Company Limited	12,98	20.000.000.000	20.000.000.000
- Ms. Tran Thi Phuong Hanh	3,24	5.000.000.000	20.000.000.000
- Ms. Tran Thi Phuong Hong	11,54	17.792.000.000	2.813.000.000
- Mr. Dang Van Lam			20.000.000.000
- Mr. Cao Tran Xuan Bach	12,98	20.000.000.000	
- Others	8,26	12.722.390.000	12.701.390.000
Total	100,00	154.111.000.000	154.111.000.000

2. Business sector

The Company operates in production and trading.

3. Operating industry

- Weaving, dyeing, printing, sewing;
- Machining machinery;
- Buy and sell materials, components, chemicals, and products of the weaving, dyeing, printing, and sewing industries and mechanical engineering

4. Normal production and business cycle: 12 months

5. Characteristics of the business activities in the fiscal year which have impact on the financial statements

The company's ownership structure was converted from Det May 7 One-member limited liability company into a joint stock company named Det May 7 Joint Stock Company under the Enterprise Registration Certificate No.0300509782 dated 03 July 2017.

II. FINANCIAL YEAR AND ACCOUNTING CONVENTION

1. Financial year

The Company's financial year begins on 01 January and ends on 31 December 2026.

2. Accounting convention

The financial statements are prepared on an accrual basis in accordance with the historical cost principle.

III. ACCOUNTING STANDARDS AND REGIME APPLIED

1. Accounting regime applied

The Company applies Corporate Accounting Regimes as stipulated in Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Minister of Finance.

2. Accounting standards and regime applied

The Board of Director commits to comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to material respects.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank deposits, cash in transit, demand deposits and short-term (with an original maturity of no more than three months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2. Investments

NOTES TO THE FINANCIAL STATEMENTS
3rd quarter 2026

3. Receivables

Receivables in the financial statements represent the estimated amounts recoverable. The amount of receivables is estimated based on stated book value less provision for doubtful debts for the value lost due to overdue payment or the customer's inability to pay.

4. Inventories

Inventories are calculated at cost less allowances for inventory.

Cost comprises cost of purchases, production cost and other attributable expenses to bring inventory to its correct state and current location.

Net realizable value is the estimated selling price less the estimated costs to completion along with costs incurred in marketing, selling and distributing the product.

The company applies the perpetual inventory method.

Cost is calculated using the weighted average method.

Provision for devaluation of inventories is made in accordance with prevailing accounting regulations which allow provision to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at reporting date.

5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use. The costs of purchasing, upgrading, and renewing fixed assets are capitalized, and maintenance and repair costs are recognised in the income statement.

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the income statement.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

<i>Buildings and structures</i>	<i>05 - 25 years</i>
<i>Machinery and equipment</i>	<i>03 - 10 years</i>
<i>Motor vehicles</i>	<i>06 - 10 years</i>
<i>Office equipment</i>	<i>03 - 05 years</i>

6. Intangible assets and amortisation

7. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. The cost includes service costs and interest expense in accordance with the Company's accounting policy.

8. Deferred expenses

Deferred expenses include short-term and long-term deferred expenses, presented at their residual value.

The calculation and amortization of deferred expenses into production and business costs for each accounting period shall be based on the nature and extent of each type of expense to select an appropriate amortization method and allocation basis. Deferred expenses are amortized gradually into production and business costs using the straight-line method.

Deferred expenses that provide economic benefits for more than one year are classified as long-term prepaid expenses.

9. Trade payables and accrued expenses

Accounts payable are monitored in detail by payable terms, debtors, original currency and other factors depending on the Company's managerial requirements. Accounts payable to suppliers include trade payables arising from buying-selling transactions and payables for import through entrustees (in import entrustment transactions). Other payables include non-trade payables, not related to buying-selling transactions. Accounts payable are classified as short-term and long-term in the consolidated statement of financial position based on the remaining year of these payables at the reporting date.

Accrued expenses are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Company or lack of accounting document, which are recorded to operating expenses of the reporting period.

NOTES TO THE FINANCIAL STATEMENTS

3rd quarter 2026

Production and business expenses incurred during the period but not yet paid, as well as costs not yet actually incurred but provisioned in advance for the current period to ensure that actual payments, when they occur, do not cause sudden spikes in production and business costs, are recognized as accrued expenses.

10. Payable provisions

Payable provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation as at the balance sheet date.

11. Revenue

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

12. Cost

Production, business, and other expenses are recognized in the statement of profit and loss when such expenses lead to a reduction in future economic benefits through a decrease in assets or an increase in liabilities, and when these expenses can be reliably measured.

13. Borrowing costs

All incurred loan interest expenses are recognised in the operating results for the period.

14. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The Company's corporate income tax expense is calculated at the tax rates in effect on the balance sheet date.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

15. Related parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operating policy decisions.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE BALANCE SHEET

Unit: VND

1. Cash and cash equivalents	Closing balance	Opening balance
Cash on hand	366.569.554	229.623.660
Bank demand deposits	4.527.287.995	11.916.850.283

NOTES TO THE FINANCIAL STATEMENTS

3rd quarter 2026

Military Commercial Joint Stock Bank - Ho Chi Minh City Branch	292.795.736	2.765.617.128
Vietnam Bank for Agriculture and Rural Development - An Phu Branch	1.936.329.152	2.328.905.229
Joint Stock Commercial Bank for Foreign Trade of Vietnam	2.196.734.404	5.235.677.162
Vietnam Joint Stock Commercial Bank for Industry and Trade - Nam Dinh Branch	101.428.703	1.586.650.764
Bank deposits with a term of less than 3 months	50.000.000.000	40.000.000.000
Military Commercial Joint Stock Bank - Ho Chi Minh City Branch	30.000.000.000	10.000.000.000
Vietnam Bank for Agriculture and Rural Development - An Phu Branch	10.000.000.000	10.000.000.000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	10.000.000.000	20.000.000.000
Total	54.893.857.549	52.146.473.943
2. Trade receivables		
Short-term trade receivables		
Department of Military Supplies – General Logistics Department		246.015.500.984
Cao Gia Phat group joint stock company	2.862.225.392	3.399.767.768
Que Huong production commerce service company limited	3.530.358.068	1.637.132.668
Gia Thai business company limited	3.673.857.781	2.312.879.676
Green Bee logistics company limited	3.988.035.982	3.988.035.982
Duc Thang Production Trading and Services Company Limited	6.401.016.078	
Others	20.464.611.209	12.365.184.943
Total	40.920.104.510	269.718.502.021
3. Advances to suppliers		
a. Short-term advances to suppliers		
Truong Gia Thanh Company Limited		210.000.000
Formosa Industries Corporation		156.919.999
Peja (S.E.A) B.V		190.884.185
LUWA AIR ENGINEERING (SHANGHAI) CO., LTD		104.006.324
VERTEX TEXTILE TECHNOLOGY (VIETNAM) COMPANY LIMITED	1.749.600.000	
THANH NAM EQUIPMENT JOINT STOCK COMPANY	1.656.180.054	
Others	1.207.449.760	94.049.982
Total	4.613.229.814	755.860.490
4. Other receivables		
a. Other short-term receivables		
Receivable from employees	295.465.053	137.854.403
Deposits and mortgages	295.000.000	15.000.000
Receivable from employee's insurances	248.825.208	262.215.596
Other receivables	840.000.000	393.145.524
b. Other long-term receivables		
Long - term deposits and mortgages	763.500.000	2.250.000.000
Total	2.442.790.261	3.058.215.523
5. Inventories		
	Closing balance	Opening balance
	Cost	Provision
Raw materials and supplies	11.923.132.056	8.864.973.376
Tools and supplies	-	-
Costs of work in progress	18.467.823.878	4.067.787.669
Products	136.443.528.343	74.694.855.051
Total	166.834.484.277	87.627.616.096

NOTES TO THE FINANCIAL STATEMENTS
3rd quarter 2026

6. Deferred expenses			Closing Balance	Opening Balance
a. Short-term			1.334.777.635	197.745.836
Prepaid expenses for tools and supplies			2.770.062	-
Repair cost			1.102.124.386	-
Deferred expenses for tools and equipment			-	188.333.336
Other short-term expenses			229.883.187	9.412.500
b. Long-term			1.538.052.567	3.025.177.095
Operating lease costs for fixed assets				
Deferred expenses for tools and equipment			1.467.372.432	2.107.872.818
Repair costs			70.680.135	911.111.104
Other long-term expenses			-	6.193.173
Total			2.872.830.202	3.222.922.931
7. Deductible input VAT				
Deductible input VAT			3.850.547.307	
8. Deferred tax assets				
Deferred tax assets related to deductible temporary differences			148.827.694	283.244.178
9. Tangible fixed assets				
Items	Buildings and structures	Machinery and equipment	Motor vehicles and transmission systems	Total
Cost				
Balance as of January 1, 2026	83.553.511.651	440.763.635.758	8.212.982.608	532.530.130.017
- Purchases during the period	777.777.778	976.638.889		1.754.416.667
- Disposals, sales		6.739.832.615		6.739.832.615
Balance as of September 30, 2026	84.331.289.429	435.000.442.032	8.212.982.608	527.544.714.069
Accumulated depreciation				
Balance as of January 1, 2026	49.881.470.031	341.760.203.561	7.971.486.118	399.613.159.710
-Depreciation during the period	1.614.620.776	13.833.346.879	155.247.723	15.603.215.378
- Disposals, sales		6.739.832.615		6.739.832.615
Balance as of September 30, 2026	51.496.090.807	348.853.717.825	8.126.733.841	408.476.542.473
Carrying value				
As of January 1, 2026	33.672.041.620	99.003.432.197	241.496.490	132.916.970.307
As of September 30, 2026	32.835.198.622	86.146.724.207	86.248.767	119.068.171.596
The cost of the tangible fixed assets have been fully depreciated awaiting liquidation: VND 418,704,132				
The cost of the tangible fixed assets have been fully depreciated but are still in use: VND 297,043,994,144				
10. Trade payables				
			Closing Balance	Opening Balance
Current payables				
Thanh Quang Trading Production Investment Company Limited			-	1.851.564.878
Tan Thuy Lam Production And Trading Company Limited			11.008.278.756	3.658.712.520
NGOC THAO - SEW - TRADING - PRODUCE COMPANY LIMITED			3.902.057.858	3.608.059.120
H68 ONE MEMBER COMPANY LIMITED			6.094.315.248	
CHAU PHU GARMENT COMPANY LIMITED				7.411.895.360
Vietnam Boiler Joint Stock Company			-	4.734.615.600
Vinh Hoa Yarn Company Limited			12.467.360.334	
Other payables			26.941.354.953	22.981.251.105
Total			60.413.367.149	44.246.098.583

NOTES TO THE FINANCIAL STATEMENTS
3rd quarter 2026

11. Advances from customers		Closing balance		Opening balance	
Short-term					
- General Department of Logistics				129.170.000.000	
- Loan Huynh Import Export Service Trading Company Limited		249.914.823		5.367.771.109	
- Vitex Vina Company Limited		178.250.000			
- Other payables		3.726.491		529.551.491	
Total		431.891.314		135.067.322.600	
12 Dividends and profits payable					
		Closing balance		Opening balance	
- Dividends and profits payable				15.411.100.000	
13	Taxes and amount receivable from/ payables to the state budget	Opening balance	Payable during the period	Payment during the period	Closing balance
a	Taxes payable	17.180.859.564	14.397.023.942	28.680.323.420	2.897.560.086
	- Value-added tax (VAT)	5.824.744.849	6.585.702.064	12.287.227.634	123.219.279
	- Export and import duties	-	23.762.500	23.762.500	-
	-Corporate income tax	11.059.331.742	6.650.255.208	15.170.797.756	2.538.789.194
	- Personal income tax	290.968.493	1.066.223.015	1.128.129.735	229.061.773
	- Resource tax	5.814.480	48.608.000	47.932.640	6.489.840
	- Other taxes, fees, and charges	-	-	-	-
	- Other types of fees	-	22.473.155	22.473.155	-
Value-added tax: The company applies the deduction method					
Corporate income tax (CIT): The company applies a tax rate of 20%					
14 Other payables		Closing balance		Opening balance	
Short-term					
	- Trade union fee	823.466.916		1.308.920.155	
	- Dividends of union shareholders	1.994.598.114		884.998.914	
	- Party dues	471.039.485		552.069.795	
	- Social insurance, Health insurance	104.724.351		109.120.529	
	- Deposits and mortgages received	1.926.115.000		1.603.875.000	
	- Other payables	954.281.936		1.019.549.442	
	Total	6.274.225.802		5.478.533.835	
15 Provisions					
Long-term					
	- Provision for product warranty				
16 Loss allowance					
	- Provision for doubtful debts	4.950.429.367		4.950.429.367	
17 Bonus and welfare funds					
	- Reward fund	1.253.426.680		709.938.209	
	- Welfare fund	3.044.704.874		511.989.205	
	- Executive bonus fund	-		-	
	Total	4.298.131.554		1.221.927.414	

NOTES TO THE FINANCIAL STATEMENTS
3rd quarter 2026

18 Owner's Equity					
a. Movement in owner's equity					
	Items				
Owner's Equity	Owner's contributed capital	Investment and development fund	Retained earnings	Revaluation assets	Total
Opening balance	154.111.000.000	109.556.974.666	40.206.699.909		303.874.674.575
Increase during the period		5.904.377.353			5.904.377.353
Profit during the period			27.138.686.769		27.138.686.769
Distributed funds			40.206.699.909		40.206.699.909
- Dividends declared			21.575.540.000		21.575.540.000
- Investment and development fund			5.904.377.353		5.904.377.353
- Fund to reward the company's management board			420.750.000		420.750.000
- Bonus and welfare funds			12.306.032.556		12.306.032.556
Closing balance	154.111.000.000	115.461.352.019	27.138.686.769		296.711.038.788
b. Details of the owners' contributed capital					
Investors	Closing balance		Opening balance		
	VND	Ratio	VND	Ratio	
- State ownership	78.596.610.000	51%	78.596.610.000	51%	
- Other shareholders	75.514.390.000	49%	75.514.390.000	49%	
Total	154.111.000.000	100%	154.111.000.000	100%	
c. Funds				Closing balance	Opening balance
Investment and development fund				115.461.352.019	109.556.974.666
19 Off-balance sheet items				Closing balance	Opening balance
Written-off doubtful debts				2.611.255.182	2.611.255.132
f. Other information for off balance sheet items					
VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INCOME STATEMENT					
1. Sales of merchandise and services	3rd quarter 2026		3rd quarter 2025		
Sales					
Sales of finished goods/merchandise	159.993.300.273		105.815.294.905		
2. Deductions					
Sales discount					
Sales return					
3. Cost of sales					
Cost of finished goods sold	141.468.273.866		97.578.824.691		
4. Financial income					
Bank and loan interest	917.159.165		153.783.561		
Other financial income					
Total	917.159.165		153.783.561		
5. Financial expenses					
Interest expense					
6. Other income					
Disposal of fixed assets					
Other income	415.996.201		264.788.175		
Total	415.996.201		264.788.175		
7. Other expenses					
Other expenses	15.000.000		1		
Asset revaluation					
Total	15.000.000		1		

NOTES TO THE FINANCIAL STATEMENTS
3rd quarter 2026

8. Selling expenses and general and administration expenses		
a. Selling expenses incurred during the period	2.022.223.918	1.788.686.359
Total	2.022.223.918	1.788.686.359
b. General and administrative expenses incurred during the period	8.563.337.334	5.834.230.338
Total	8.563.337.334	5.834.230.338
9. Production cost by nature		
Raw materials and consumables	179.131.427.915	115.325.997.006
Labour	25.506.739.285	13.379.825.420
Depreciation and amortisation	5.200.357.273	4.966.368.327
Out-sourced services and other monetary expenses	16.366.056.107	15.161.400.371
Total	226.204.580.580	148.833.591.124
10. Corporate income tax expense		
- Corporate income tax expense based on taxable profit in the current year (*)	1.982.584.254	188.963.024
- Adjustments for corporate income tax expense in previous years to the current year		
Total	1.982.584.254	188.963.024
11. Deferred corporate income tax expense		
Deferred corporate income tax income arising from deductible temporary differences	131.060.149	(17.462.027)
- Total deferred corporate income tax expense	131.060.149	(17.462.027)

VII. OTHER INFORMATION

- Equitized information
- Related parties information

Related parties	Relationship	Description	Value cumulated transactions from the beginning of the year to 30/9/2026 (VND)
Dong Hai One Member Limited Liability Parent company		Dividends	11.003.525.400
		Purchasing	44.685.000
		Purchase of raw materials	332.450.000
Thanh Vinh Company Limited	Shareholders	Dividends	2.800.000.000
		Selling	3.971.075.680
		Purchase of raw materials	15.841.488
Tan Thuy Lam Production And Trading Company Limited	Mr. Dang Van Lam is both a capital contributor and the legal representative of Tan Thuy Lam Production and Trading Company Limited.	Purchasing	29.486.637.575
		Purchasing	7.426.126.584
		Selling	18.084.867.786

NOTES TO THE FINANCIAL STATEMENTS

3rd quarter 2026

Cao Gia Phat Group Joint Stock Company

contributed capital and holds the position of Member of the Board of Directors at Cao Gia Phat Group Joint Stock Company. Deposit

1.578.875.000

3 Comparative figures

Comparative figures are the figures in the audited Financial Statements for the financial year ended December 31, 2025.

These figures are reclassified in accordance with Circular No. 99/2025/TT-BTC issued by the Minister of Finance on October 27, 2025 guiding the corporate accounting regime as follows:

Indicator	31/12/2025	31/12/2025	Difference
	Reclassification	Pre-classification	
Dividends and profits payable		15.411.100.000	15.411.100.000
Other short-term payables	20.889.633.835	5.478.533.835	(15.411.100.000)

3. Information related to Financial Statements

- Decree No. 146/2017/ND-CP amending and supplementing a number of articles of Decree No. 100/2016/ND-CP dated July 1, 2016 and Decree No. 12/2015/ND-CP dated February 12, 2015 of the Government.

- Decree No. 100/2016/ND-CP dated 01 July 2016 of the Government on elaboration and guidelines for some articles of the law on amendment of the law on value-added tax, the law on special excise duty and the law on tax administration.

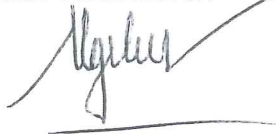
- Circular no. 28/2017/TT-BTC dated 12 April 2017, on amendments to Circular no. 45/2013/TT-BTC dated 25 April 2013 and Circular no. 147/2016/TT-BTC dated 13 October 2016 of the Ministry of Finance on guidelines for management, use, and depreciation of fixed assets.

PREPAIRER



Nguyen Thi Lieu

CHIEF ACCOUNTANT



Nguyen Thi Duc



Director Quang Nhan