

CÔNG TY CỔ PHẦN
THƯƠNG MẠI VÀ DỊCH VỤ
TIỀN THÀNH

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STATEMENT OF FINANCIAL POSITION
As of September 30, 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		444.173.782.374	428.560.495.559
I. Cash and cash equivalents	110	3	6.186.132.779	8.553.930.008
1. Cash	111		6.186.132.799	8.553.930.008
2. Cash equivalents	112		-	-
II. Short-term financial investments	120	4.a	-	-
III. Short-term receivables	130		437.263.978.044	419.399.027.773
1. Short-term trade receivables	131	5.a	457.237.031.891	449.792.077.685
2. Short-term prepayment to suppliers	132	6.a	-	683.903.783
3. Short-term internal receivables	133		-	-
4. Construction contracts-in-progress receivables	134		-	-
5. Other short-term receivables	135	7.a	26.798.828	-
6. Provision for short-term doubtful debts (*)	136	8	(19.999.852.675)	(31.076.953.695)
IV. Inventories	140	9	-	-
1. Inventories	141		-	-
2. Provision for obsolete inventories (*)	149		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		723.671.531	607.537.778
1. Short-term prepaid expenses	161	12.a	105.000.000	-
2. Deductible value added tax	162		443.536.382	432.402.629
3. Tax and other receivables from the State	163	15.b	175.135.149	175.135.149
B. LONG-TERM ASSETS	200		51.808.306.644	52.820.934.012
I. Long-term receivables	210		6.000.000	6.000.000
1. Other long-term receivables	215	7.b	6.000.000	6.000.000
2. Provision for long-term doubtful debts (*)	216		-	-
II. Fixed assets	220		22.422.306.644	22.984.934.012
1. Tangible fixed assets	221	10	22.422.306.644	22.984.934.012
- Historical cost	222		24.314.028.953	24.314.028.953
- Accumulated depreciation (*)	223		(1.891.722.309)	(1.329.094.941)
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	11	-	-
- Historical cost	228		-	-
- Accumulated depreciation (*)	229		-	-
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	260		29.380.000.000	29.830.000.000
3. Equity investments in other entities	263	4.b	29.380.000.000	29.830.000.000
4. Provision for long-term financial investments (*)	264		-	-
5. Held to maturity investments	265	4.c	-	-
VII. Other long-term assets	270		-	-
1. Long-term prepaid expenses	271	12.b	-	-
2. Deferred income tax assets	272		-	-
TOTAL ASSETS	280		495.982.089.018	481.381.429.571

STATEMENT OF FINANCIAL POSITION
As of September 30, 2026
(Continued)

				Unit: VND
SOURCES	Code	Notes	Closing balance	Opening balance
C. LIABILITIES PAYABLES	300		102.786.059.037	81.651.072.212
I. Current liabilities	310		102.786.059.037	81.651.072.212
1. Short-term trade payables	311	14.a	69.359.096.483	62.702.231.213
2. Short-term advances from customers	312		19.800.001	-
3. Dividends and profits payable	313		36.968.100	-
4. Short-term taxes and other payables to the State	314	15.a	29.492.200	15.972.311
5. Payable to employees	315		104.318.607	113.747.454
6. Short-term accrued expenses	316	16	-	-
7. Construction contracts-in-progress payables	318		-	-
8. Short-term unearned revenue	319		-	-
9. Other short-term payables	320	17	31.021.893.771	16.541.866.395
10. Short-term loans and finance leases	321	13.a	-	-
11. Provision for short-term payables	322		-	-
12. Bonus and welfare funds	323		2.214.489.875	2.277.254.839
II. Long-term liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
9. Long-term loans and finance leases	339	13.b	-	-
D. EQUITY	400		393.196.029.981	399.730.357.359
1. Owner's contributed capital	411		373.748.460.000	373.748.460.000
- Common shares with voting rights	411a		373.748.460.000	373.748.460.000
- Preferred shares	411b		-	-
8. Investment and development fund	418		8.394.830.504	8.394.830.504
10. Undistributed profit after tax	420		11.052.739.477	17.587.066.855
- Undistributed profit after tax accumulated to the end of the previous period	420a		1.961.696.000	27.471.818.980
- Undistributed profit after tax as of the current period	420b		9.091.043.477	(9.884.752.125)
TOTAL SOURCES	440		495.982.089.018	481.381.429.571

Hanoi, October 16, 2026

Preparer

Nguyen Thi Hue

Chief Accountant

Nguyen Thi Hue

General Director



Phan Thanh Nam

INCOME STATEMENT

The 3rd quarter of 2026

Unit: VND

Indicators	Code	Note	The 3 rd quarter of the year		Year-to-date through the end of this quarter	
			The current year	The previous year	The current year	The previous year
1	2	3	4	5	6	7
1. Revenue from sales of goods and provision of services	01	VI.19	177.808.226.278	159.512.754.050	481.368.029.610	431.191.361.042
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales of goods and provision of services (10=01-02)	10		177.808.226.278	159.512.754.050	481.368.029.610	431.191.361.042
4. Cost of goods sold	11	VI.20	177.041.864.801	153.094.629.462	479.300.496.153	423.478.824.970
5. Gross profits from sales of goods and provision of services (20=10-11)	20		766.361.477	6.418.124.588	2.067.533.457	7.712.536.072
6. Profit or loss on disposal of investment properties	21		0	0	0	0
7. Financial income	22		229.311	410.731	960.365	877.689
8. Financial expenses	23		0	0	0	0
- In which: Interest expenses	24		0	0	0	0
9. Selling expenses	25	VI.23	365.250.774	4.088.646.000	1.114.918.433	4.775.418.200
10. General and administrative expenses	26	VI.24	-5.335.220.316	3.341.266.523	-8.244.370.917	2.488.699.496
11. Net operating profit {30=20+21+22-(23+25+26)}	30		5.736.560.330	-1.011.377.204	9.197.946.306	449.296.065
12. Other income	31		0	516.216.772	3	516.216.789
13. Other expenses	32		0	513.614.646	106.902.832	515.650.399
14. Other profits (40=31-32)	40		0	2.602.126	-106.902.829	566.390
15. Net accounting profit before tax (50=30+40)	50		5.736.560.330	-1.008.775.078	9.091.043.477	449.862.455
16. Current corporate income tax	51	VI.27	0	0	0	291.727.507
17. Deferred corporate income tax	52	VI.28	0	0	0	0
18. Profit after corporate income tax (60=50-51-52)	60		5.736.560.330	-1.008.775.078	9.091.043.477	158.134.948
19. Basic earnings per share	70		0	0	0	0

Preparer

Nguyen Thi Hue

Chief Accountant

Nguyen Thi Hue

Hanoi, October 16, 2026

General Director



Phan Thanh Nam

CASH FLOWS STATEMENT

By indirect method
As of September 30, 2026

INDICATORS	Code	Unit: VND	
		From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
I. Cash flows from operating activities			
1. Profit before tax	01	9.091.043.477	158.134.948
2. Adjustments for:			
- Depreciation of fixed assets and investment property	02	937.712.280	621.718.278
- Provisions	03	(14.474.091.036)	(7.638.861.136)
- Foreign exchange (gains)/losses arising from revaluation of foreign currency monetary items	04	-	-
- (Profits)/losses from financial investment activities	05	(731.054)	-
- Interest expenses	06	-	-
- Other adjustments	07	-	-
3. Profit from operations before changes in working capital	08	(4.446.066.333)	(6.859.007.910)
- (Increase)/Decrease in receivables	09	26.221.472.773	172.736.888.470
- (Increase)/Decrease in inventories	10	-	5.583.401.262
- (Increase)/Decrease in payables (excluding interest, corporate income tax)	11	(24.240.248.934)	(176.084.974.627)
- (Increase)/Decrease in prepaid expenses	12	(315.000.000)	(232.504.840)
- (Increase)/Decrease in trading securities	13	-	-
- Interest paid	14	-	-
- Corporate income tax paid	15	-	(1.036.627.219)
- Other receipts from operating activities	16	-	-
- Other payments for operating activities	17	(38.915.080)	-
Cash flows from operating activities	20	(2.818.757.574)	(5.892.824.864)
II. Cash flows from investing activities			
1. Cash outflows for purchase, construction of fixed assets and other long-term assets	21	-	-
2. Cash inflows from disposal, sale of fixed assets and other long-term assets	22	-	516.216.772
3. Cash outflows from loans, purchases of debt	23	-	-
4. Cash inflows from loans, sale of debt instruments of other entities	24	-	-
5. Cash outflows for investments in other entities	25	(10.000.000.000)	-
6. Cash inflows from divestments in other entities	26	10.450.000.000	-
7. Cash inflows from interest on loans, dividends, and profit received	27	960.365	410.731
Cash flows from investing activities	30	450.960.365	516.627.503
III. Cash flows from financing activities			
Cash flows from financing activities	40	-	-
Net cash flows for the period	50	(2.367.797.209)	(5.376.197.361)
Cash and cash equivalents at the beginning of the year	60	8.553.930.008	14.663.472.499
Effect of changes in exchange rates on the translation of foreign currency	61	-	-
Cash and cash equivalents at the end of the period	70	6.186.132.799	9.287.275.138

Preparer

Nguyen Thi Hue

Chief Accountant

Nguyen Thi Hue

Hanoi, October 16, 2026

General Director



Phan Thanh Nam

NOTES TO THE FINANCIAL STATEMENTS

From January 1, 2026 to September 30, 2026

I. OPERATION FEATURES

01. Ownership form

Is a joint-stock company.

02. Business sector

Manufacturing, construction, trade, and services.

03. Business activities

The main activities of the Company during the accounting period are trading in construction materials and plastic products (pallets, plastic containers).

04. Normal production and business cycle

The normal production and business cycle of the Company does not exceed 12 months.

05. Business structure

As of September 30, 2026, the Company had 12 people (as of December 31, 2025: 12 people)

II. FISCAL YEAR, CURRENCY UNIT USED IN ACCOUNTING

01. Fiscal year

Fiscal year of the Company is from 1 January to 31 December annually.

02. Currency unit used in accounting

The currency used in accounting is Vietnamese dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND POLICIES

01. Applied accounting policies

The Company applies the Vietnamese accounting system issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, the Vietnamese accounting standards issued by the Ministry of Finance, and the relevant amendments, supplements, and guidelines for implementation.

02. Statements of compliance with accounting standards and accounting policies

The financial statements are prepared and presented in accordance with the current Vietnamese accounting standards and the applicable accounting system for enterprises

IV. APPLIED ACCOUNTING POLICIES

01. Recognition principles of cash and cash equivalents

Cash includes cash on hand, bank deposits and cash in transit.

02. Financial investments

Held-to-maturity investments

The held-to-maturity investments include: term deposits (including promissory note and certificate of deposit), bonds, preferred shares that the issuer is obligated to repurchase at a specified future date and loans held to maturity with the purpose of earning periodic interest and other held-to-maturity investments.

When there is conclusive evidence that part or all of investment may not be recovered and the amount of the impairment can be reliably determined, the loss is recognized as a financial expense for the year and directly reduces the carrying value of the investment.

Investments in equity of other entities

Investments in equity instruments of other entities include investments in instruments where the Company does not have control, joint control or significant influence over the investee.

This investment is initially recognized at cost, including the purchase price and directly attributable transaction costs.

03. Receivables

Receivables are amounts that are collectible from customers or other parties. Receivables are presented at their carrying amount, less any provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for more than six months or for receivables that, as of the end of the accounting period, are expected to be uncollectible due to factors such as liquidation, bankruptcy, or similar difficulties.

04. Principles of inventory recognition

Inventory is recognized at cost. In case, the net realizable value is lower than the cost, it must be measured at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventory to its current location and condition. The net realizable value is determined by the estimated selling price less estimated costs to complete the product, along with marketing, selling, and incurred distribution costs.

The value of inventory is determined using the weighted average method.

Inventory is accounted for using the perpetual inventory method.

Provision for inventory write-down is made at the end of the period based on the difference between the cost of inventory and its net realizable value.

05. Principles of recognition and depreciation of fixed assets

Principles of recognition of tangible and intangible fixed assets

Tangible and intangible fixed assets are recognized at cost. During usage, tangible and intangible fixed assets are recognized at cost, accumulated depreciation, and residual value.

Depreciation methods for tangible and intangible fixed assets

Fixed assets are depreciated using the straight-line method based on the estimated useful life, as follows:

- Buildings, structures	15 – 35 years
- Machinery, equipment	03 – 06 years
- Transport, transmission vehicles	05 – 06 years
- Equipment, management tools	03 – 05 years

For long-term land use rights, depreciation is not applied.

06. Principles of recognition of Business Cooperation Contracts

Business Cooperation Contracts (BCC) is an agreement between two or more parties to jointly carry out economic activities without forming an independent legal entity. This activity may be joint controlled by the contributing parties under a joint venture agreement, or controlled by one of the participating parties.

In the case of receiving money, assets contributed by other parties for the business cooperation contract (BCC) activity, it is accounted for as a liability. In the case of contributing money or assets to the BCC activity, it is recorded as a receivable. During the implementation of the BCC activity, depending on the specific case, accounting continues to be carried out for the following specific forms:

- The parties recognize revenue, expenses, and profits in the income statement corresponding to the share allocated as per the BCC agreement.
- The party responsible for BCC accounting is obligated to fulfill the BCC's obligations to the State Budget on behalf of the other parties, settle taxes, and allocate these obligations to the other parties according to the BCC agreement.

07. Principles of recognition of prepaid expenses

Expenses incurred that relate to the results of business operations over multiple accounting period are recorded as prepaid expenses to be gradually allocated into business results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses into production and business costs for each accounting period are based on the nature and extent of each type of expense in order to select an appropriate method and allocation basis. Prepaid expenses are gradually allocated into production and business costs using the straight-line method.

08. Principles of recognition of liabilities and accrued expenses

Liabilities and accrued expenses are recognized for the amounts to be paid in the future related to goods and services that have been received. Accrued expenses are recognized based on reasonable estimates of the amounts to be paid.

The classification of liabilities as trade accounts payable, accrued expenses and other payables is carried out according to the following principles:

- Trade accounts payable reflect payables arising from purchase of goods, services, and assets, where the seller is an independent entity from the Company, including payables arising from imports through an agent.
- Accrued expenses reflect payables for goods, services received from the sellers or provided to the buyers but not yet paid due to the absence of invoices or insufficient accounting documentation, as well as payables to employees for vacation pay and provisions for production and business expenses.
- Other payables reflect payables that are not of a commercial nature and are related to the purchase, sale, or provision of goods and services.

09. Principles of loan recognition

Loans are monitored according to each borrower, each loan agreements, and the repayment term of the loans.

10. Principles of recognition and capitalization of borrowing costs

Borrowing costs are recognized as production and business expenses in the year they are incurred, except for borrowing costs directly related to the investment in construction or the production of unfinished assets, which are capitalized into the value of the asset when the conditions specified in the Vietnamese Accounting Standard No. 16 ,Borrowing Costs are met. In addition, for loans specifically used for the construction of fixed assets or investment properties, borrowing interest is capitalized even if the construction period is less than 12 months.

11. Principles of recognition of owner's equity

Owner's equity is recognized based on the actual capital contributed by owner.

Undistributed after-tax profit reflects the business results (profit or loss) after corporate income tax and the distribution of profits or loss handling of the Company.

12. Principles and methods of revenue recognition

Revenue from sales of goods

Revenue from sales is recognized when the following conditions are simultaneously met:

- The majority of risks and rewards related to the ownership of the product or goods have been transferred to the buyers;
- The Company no longer retains control over the goods as the owner or the ability to manage the goods;
- The revenue is relatively certain;
- The Company has received or will receive economic benefits from the sales transaction;
- The costs related to the sales transaction can be reliably determined.

Revenue from sales of goods is determined based on the fair value of the amounts received or to be received according to the accrual accounting principle. Advances received from customers are not recognized as revenue in the year.

Revenue from provision services

Revenue from provision services is recognized when the result of transaction can be reliably determined. In cases where the rendering of services relates to multiple periods, revenue is recognized in the year based on the result of work completed as of the balance sheet date for that period. The result of the service transaction is determined when all of the following conditions are met:

- Revenue can be reliably determined;
- It is probable that economic benefits will be obtained from the service provision transaction;
- The portion of work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

Financial income

Revenue arising from interest, royalties, dividends, profit distributions, and other financial income is recognized when both of the following two conditions are met:

- It is probable that economic benefits will be obtained from the transaction;
- The revenue can be reliably determined.

13. Principles of recognizing cost of goods sold

The cost of goods sold reflects the cost of goods that have been sold and services that have been provided.

14. Principles and methods of recognizing financial expenses

The expenses recognized as financial expenses are the costs related to borrowing funds.

The above amounts are recognized based on the total incurred during the year, without offsetting against financial income.

15. Principles and methods of recognizing current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate for the current year.

V. Additional information for items presented in the statement of financial position

3. Cash and cash equivalents

	Closing balance	Opening balance
- Cash	524.812.695	104.067.692
- Non-term bank deposit	5.661.320.104	8.449.862.316
- Cash equivalents	-	-
Total	6.186.132.799	8.553.930.008

4. Financial investments

(Appendix No.01)

5. Short-term trade receivables

	Closing balance VND	Opening balance VND
a. Short-term	457.237.031.891	449.792.077.685
Trong Duong Commercial and Service Co., Ltd	96.879.431.075	94.521.693.185
HTG Thang Long Commercial and Investment JSC	-	13.328.467.813
Baltic Trading and Services Co., Ltd	10.582.283.515	35.432.283.515
Son Tung Hai Duong Co., Ltd	63.209.526.761	-
Hung Thinh Service and Trading One Number Co., Ltd	24.406.073.232	24.406.073.232
TNK Commercial Investment JSC	124.888.462.941	36.774.341.461
Toan Thang Building Materials and Services JSC	-	13.268.183.450
DHM Innovative technology solutions Co., Ltd	125.475.179.567	114.668.161.607
International Relation and Production Investment JSC	-	16.623.087.575
Other entities are commercial customers	4.165.144.875	87.226.092.396
Entities are customers purchasing apartments in the project	7.630.929.925	13.543.693.451
Total	457.237.031.891	449.792.077.685

6. Prepayment to suppliers

	Closing balance VND	Opening balance VND
a. Short-term	-	683.903.786
Asahi Japan asset management and investment service JSC	-	509.200.099
Duong Hieu Trading and Mineral Mining JSC	-	-
Nhan Tam Viet Auditing Co., Ltd	-	172.800.000
Others	-	1.903.687
Total	-	683.903.786

b. Advances are related parties

(Detailed information in Note No.33)

	-	-
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7. Other receivables

	Closing balance		Opening balance	
	Value VND	Provisions VND	Value VND	Provisions VND
a. Short-term	26.798.828	-	6.000.000	-
Social insurance	-	-	-	-
Advances	7.630.923	-	-	-
Other receivables (*)	-	-	-	-
- Interest on deposits	-	-	-	-
Outstanding balance of account 3388	19.167.905	-	-	-
b. Long-term	6.000.000	-	6.000.000	-
Pledge, mortgage, escrow, deposit (*)	6.000.000	-	6.000.000	-
Other receivables (*)	-	-	-	-
Total	32.798.828	-	12.000.000	-

9. Inventories

	Closing balance		Opening balance	
	Value VND	Provisions VND	Value VND	Provisions VND
Work in progress cost (*)	-	-	-	-
Goods	-	-	-	-
Total	-	-	-	-

12. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
- Insurance cost	-	-
- Repair cost	-	-
- Other expenses	105.000.000	-
Total	105.000.000	-

13. Loans and finance leases

14. Trade payables

	Closing balance		Opening balance	
	Value VND	Amount available for debt repayment VND	Value VND	Amount available for debt repayment VND
a. Short-term				
Khoi Viet Plastic Co., Ltd	15.169.320.900	15.169.320.900	-	-
BPG SHINNIHON JSC	10.252.559.100	10.252.559.100	20.698.069.300	20.698.069.300
Binh Thuan Plastic Manufacturing Co., Ltd	9.398.597.450	9.398.597.450	13.839.521.990	13.839.521.900
Minh Thanh Dat Construction and Trading JSC	5.083.535.141	5.083.535.141	13.583.535.141	13.583.535.141
Nam Son Tan Uyen Investment service JSC	23.393.994.850	23.393.994.850	-	-
Binh Thuan plastic group JSC	5.568.319.020	5.568.319.020	-	-
Others	492.770.022	492.770.022	14.581.104.782	14.581.104.782
Total	69.359.096.483	69.359.096.483	62.702.231.213	62.702.231.213

15. Short-term tax and other payments to the State

	Opening balance	Amount payable	Amount paid	Closing balance
	VND	VND	VND	VND
a. Payables				
Value Added Tax	-	-	-	-
Corporate Income Tax	-	-	-	-
Property Tax, Land lease payment	-	-	-	-
Environmental protection tax	-	-	-	-
Other taxes	15.972.311	13.519.889	-	29.492.200
Fees, charges and other payables	-	-	-	-
Total	15.972.311	13.519.889	-	29.492.200
b. Receivables				
Value Added Tax	-	-	-	-
Total	-	-	-	-

The Company's Tax settlement will be subject to examination by the Tax authorities. Since the application of tax laws and regulations for various types of transactions may be interpreted in different ways, the tax amounts presented in the financial statements may be adjusted based on the Tax authority's decision.

16. Short-term accrued expenses

	Closing balance	Opening balance
	VND	VND
Total	-	-

17. Other short-term payables

	Closing balance	Opening balance
	VND	VND
Union fund	16.399.538	33.859.143
Social insurance	-	-
Short-term deposits and advances	3.000.000.000	3.000.000.000
Other payables (*)	28.005.494.233	13.508.007.252
Total	31.021.893.771	16.541.866.395

18. Owner's equity

a. Statement of changes in equity

(Details in Appendix No. 2)

b. Details of Owner's contributed capital

	Closing balance	Rate	Opening balance	Rate
	VND	%	VND	%
The State	0	0	0	0
Other shareholders	373.748.460.000	100%	373.748.460.000	100%
Total	373.748.460.000	100%	373.748.460.000	100%

c. Transactions related to equity with owners and distribution of dividends and profit

	The current period VND	The previous period VND
- Owner's contributed capital		
+ At the beginning of the year	373.748.460.000	373.748.460.000
+ Increase during the year	-	-
+ At the ending of the year	373.748.460.000	373.748.460.000

d. Shares

	Closing balance	Opening balance
- Number of shares registered for issuance	37.374.846	37.374.846
- Number of shares sold the public	37.374.846	37.374.846
+ Common shares	37.374.846	37.374.846
- Number of shares outstanding	37.374.846	37.374.846
+ Common shares	37.374.846	37.374.846

* Par value of outstanding shares: 10.000 VND per share

VI. Additional information for items presented in the income statement

19. Revenue from sales of goods and provision services

a. Revenue	The current period VND	The previous period VND
- Revenue from sales of goods	177.808.226.278	147.658.461.722
- Revenue from real estate activities	-	11.854.292.328
Total	177.808.226.278	159.512.754.050

20. Cost of goods sold

	The current period VND	The previous period VND
- Cost of goods sold	177.041.864.801	146.866.146.802
- Cost of real estate activities	-	6.228.482.660
Total	177.041.864.801	153.094.629.462

21. Financial income

	The current period VND	The previous period VND
- Interest income from deposits and loans	229.311	410.731
- Distributed dividends and profit	-	-
- Exchange rate difference	-	-
Total	229.311	410.731

22. Financial expenses

	The current period VND	The previous period VND
- Interest on loans	-	-
- Provision/reversal of provision	-	-
- Exchange rate payment differences	-	-
- Exchange rate difference from revaluation of monetary items	-	-
Total	-	-

23. Selling expenses

	The current period VND	The previous period VND
a. Selling expenses	365.250.774	4.088.646.000
- Labor costs	-	-
- Outsourced service costs	365.250.774	4.088.646.000
Total	365.250.774	4.088.646.000

24. General and Administrative expenses

- Cost of materials, tools and equipment	71.220.378	-
- Labor costs	303.737.242	299.795.310
- Deprecation expense of fixed assets	30.303.030	-
- Tax, fee, charge	-	242.757.402
- Outsourced service cost	578.533.816	422.682.459
- Other cash expenses	84.298.356	2.376.031.352
- Provision expenses	(6.403.313.138)	-
Total	(5.335.220.316)	3.341.266.523

27. Current corporate income tax

	The current period VND	The previous period VND
- Corporate income tax expense in taxable income for current year	-	-
- Total current corporate income tax expense	-	-

Details of current corporate income tax expenses

	The current period VND	The previous period VND
Profit before tax	4.016.799.032	(1.008.775.078)
- Operating activities	5.736.560.330	(1.008.775.078)
- Disposal of fixed assets	-	-
Adjustment of taxable income		
- Operating activities	-	-
<i>Increase adjustment</i>	-	-
<i>Decrease adjustment</i>	-	-
- Disposal of fixed assets	-	-
Taxable profit	5.736.560.330	(1.008.775.078)
- Operating activities	5.736.560.330	(1.008.775.078)
- Disposal of fixed assets	-	-
Current tax rate	20%	20%
Current corporate income tax expenses	1.147.312.066	-
- Operating activities	1.147.312.066	-
- Disposal of fixed assets	-	-
Adjustment of corporate income tax expenses from previous years to the current year's income tax expenses		
Total current corporate income tax expense	1.147.312.066	-
Deferred corporate income tax	-	-
Corporate income tax payable	1.147.312.066	-

28. Basic earnings per share

	The current period VND	The previous period VND
Net profit after tax	5.736.560.330	(1.008.775.078)
Adjustments	-	-
Earnings allocated to common shares	5.736.560.330	(1.008.775.078)
Weighted average number of common shares outstanding	37.374.846	37.374.846
Basic earnings per share	153	27

29. Business production costs by element

	The current period VND	The previous period VND
- Cost of materials, tools, and equipment	71.220.378	-
- Labor costs	303.737.242	299.795.310
- Depreciation expenses of fixed assets	30.303.030	-
- Tax, fee, charge	-	242.757.402
- Outsourced service costs	943.784.590	4.511.328.459
- Other cash expenses	84.298.356	2.376.031.352
- Provision/Contribution to the Science and Technology fund	-	-
- Provision expenses	(6.403.313.138)	-
Total	(4.969.969.542)	7.429.912.523

30. Financial instruments

The types of financial instruments of the Company include:

Financial assets	Closing balance		Opening balance	
	Original cost	Provision	Original cost	Provision
Cash and cash equivalents	6.186.132.799	-	8.553.930.008	-
Trade receivables, other receivables	457.269.830.719	(19.999.852.675)	449.798.077.693	(31.076.953.695)
Loans	-	-	-	-
Short-term investments	-	-	-	-
Long-term investments	-	-	-	-
Total	463.455.963.518	(19.999.852.675)	458.352.007.701	(31.076.953.695)

Financial liabilities

	Closing balance VND	Opening balance VND
Loans and borrowings	-	-
Trade payables, other payables	100.380.990.254	79.244.097.608
Accrued expenses	-	-
Total	100.380.990.254	79.244.097.608

Financial assets and financial liabilities have not been measured at fair value as of the end of reporting period, as Circular No. 210/2009/TT-BTC and current regulations require the presentation of financial statements and disclosure of information for financial instruments but do not provide equivalent guidance for the fair value measurement and recognition of financial assets and financial liabilities, except for the provisions for doubtful receivables and impairment of securities investments, which have been detailed in the related notes.

Financial risk management

Financial risks of the Company include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the costs of incurred risks and the costs of risk management. The Board of Management is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market risk

The Company's business activities will primarily be exposed to risks arising from changes in prices, exchange rates, and interest rates.

Price risk

The Company is exposed to price risk of equity instruments arising from short-term and long-term equity investments due to the uncertainty of future prices of the invested stocks. Long-term equity investments are held for long-term strategic purposes, and as of the end of the reporting period, the Company has no plans to sell these investments.

Exchange rate risk

The Company is exposed to exchange rate risk as the fair value of future cash flows of a financial instrument will fluctuate with changes in foreign exchange rates when the Company's loans, revenues, and expenses are denominated in currencies other than the Vietnamese Dong.

Interest risk

The Company is exposed to interest rate risk as the fair value of future cash flows of a financial instrument will fluctuate with changes in market interest rates when the Company has interest-bearing deposits, loans, and borrowings with floating interest rate. The Company manages interest rate risk by analyzing the competitive market conditions to obtain favorable interest rates for its purposes.

Credit risk

Credit risk is the risk that one party to a financial instrument or contract will be unable to fulfill its obligations, resulting in a financial loss for the Company. The Company faces credit risks from its operating activities (primarily from trade accounts receivable) and financial activities (including deposits, loans and other financial instruments).

	1 year or less	Over 1 year to 5	Over 5 years	Total
	VND	years VND	VND	VND
Closing balance				
Cash and cash equivalents	6.186.132.799	-	-	6.186.132.779
Trade receivables, other receivables	457.263.830.719	6.000.000	-	457.269.830.719
Total	463.449.963.518	6.000.000	-	463.455.963.518
Opening balance				
Cash and cash equivalents	8.553.930.008	-	-	8.553.930.008
Trade receivables, other receivables	449.798.077.693	6.000.000	-	449.804.077.693
Loans	-	-	-	-
Short-term investments	-	-	-	-
Long-term investments	-	-	-	-
Total	458.352.007.701	6.000.000	-	458.358.007.701

Liquidity risk

Liquidity risk is the risk that the Company may face difficulties in meeting its financial obligations due to a lack of cash. The Company's liquidity risk primarily arises from the fact that its financial assets and financial liabilities have different maturity dates.

The maturity of financial liabilities is based on the contractual expected payments (on the basis of cash flows of the principal amounts) as follows:

	1 year or less	Over 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
Closing balance				
Loans and borrowings	-	-	-	-
Trade accounts payables, other payables	100.380.990.254	-	-	100.380.990.254
Accrued expenses	-	-	-	-
Total	100.380.990.254	-	-	100.380.990.254
Opening balance				
Loans and borrowings	-	-	-	-
Trade accounts payables, other payables	-	-	-	-
Accrued expenses	-	-	-	-
Total	-	-	-	-

The Company believes that the level of concentration risk related to debt repayments is manageable. The Company has the ability to meet its maturing debt obligations from cash flows generated by its business operations and proceeds from maturing financial assets.

32. Segment report

Segment report by business line

Indicators	Revenue from sales of goods	Revenue from real estate activities	Total
Net external revenue	177.808.226.278	-	177.808.226.278
Costs of segment	177.041.864.801	-	177.041.864.801
Business results of segment	766.361.477	-	766.361.477
Unallocated segment expenses			(4.969.969.542)
Operating profit			5.736.331.019
Financial income			229.311
Financial expenses			-
Other income			-
Other expenses			-
Current corporate income tax			-
Profit after tax			5.736.560.330

33. Transactions and balance with related parties

a. Information of related parties

Related parties	Relationship
Mr. Nguyen Thanh Le	Chairman of the BOD (re-appointed on August 21, 2026)
Mr. Phan Thanh Nam	Member of the BOD and General Director (re-appointed as a member of the BOD on August 21, 2026)
Mrs. Dao Vu Thinh Van	Chairwoman of the BOD until June 13, 2025; Member of the BOD and member of the Audit Committee (appointed on August 21, 2026)
Mrs. Nguyen Thi Hue	Member of the BOD and Chief Accountant, dismissed from the position of member of the BOD on August 21, 2026
Mr. Dao Hai Nam	Independent member of the BOD and Chairman of the Audit Committee (appointed on August 21, 2026)
Mr. Hoang Trong Nam	Member of the BOD (appointed on August 21, 2026)
Nam Ha Noi Trading Service Co., Ltd	Business partnership
Hom Duoi Hydropower JSC	It is the entity in which Tien Thanh holds a 19% equity interest since July 02, 2025

b. Transactions with related parties

Income of the Board of Directors and the Board of Management

	The current year	The previous year
	VND	VND
Income of the Board of Directors:	205.200.000	427.200.000
Mr. Nguyen Thanh Le – Chairman of the BOD (re-appointed on August 21, 2026)	54.000.000	58.500.000
Mrs. Dao Vu Thinh Van – Chairwoman of the BOD until June 13, 2025; Member of the BOD cum member of the Audit Committee (appointed on August 21, 2026)	0	49.500.000
Mr. Dao Hai Nam – Independent member of the BOD cum Chairman of the Audit Committee (appointed on August 21, 2026)	0	0
Mr. Hoang Trong Nam – Member of the BOD (appointed on August 21, 2026)	0	0
Mr. Nguyen Huu Truong – Member of the BOD (dismissed on August 21, 2026)	37.800.000	75.600.000
Mrs. Nguyen Thi Hue – Member of the BOD (dismissed on August 21, 2026)	37.800.000	84.000.000
Mr. Nguyen Anh Tuan – Independent member of the BOD (dismissed on August 21, 2026)	37.800.000	75.600.000
Mr. Phan Thanh Nam – Member of the BOD cum General Director (re-appointed on August 21, 2026)	37.800.000	84.000.000
Income of the Board of Management and Chief accountant:		
Mr. Phan Thanh Nam – General Director	242.816.687	265.709.101
Mrs. Nguyen Thi Hue – Chief accountant	186.365.454	206.578.000
Total	429.182.141	899.487.101

Related parties	Transactions	The current year	The previous year
Nam Ha Noi Trading Service Co., Ltd	Service fee payable	-	-

c. Balance as of the end of the fiscal year

Apart from the related Parties disclosure presented in the sections above, the Board of Management confirms that no other transactions with related parties have occurred.

34. Comparative figures

The comparative figures are the audited financial statements for the fiscal year ending December 31, 2025

Preparer

Nguyen Thi Hue

Chief Accountant

Nguyen Thi Hue

Hanoi, October 16, 2026

General Director



Phan Thanh Nam

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TIEN THANH SERVICE AND TRADING JOINT STOCK COMPANY

1st Floor, Phuong Dong Green Home Apartment Building, Lot CT-08C, Viet Hung Urban Area,
Viet Hung Ward, Hanoi City, Vietnam

Notes to the financial statements
As of September 30, 2026

Appendix No.01

10. Increase/Decrease tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Transport and transmission vehicles	Office equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Opening balance	23.900.392.589	-	363.636.364	50.000.000	24.314.028.953
Increase	-	-	-	-	-
- <i>Purchase</i>	-	-	-	-	-
- <i>Completed capital construction investment</i>	-	-	-	-	-
Decrease	-	-	-	-	-
Closing balance	23.900.392.589	-	363.636.364	50.000.000	24.314.028.953
Depreciation value					
Opening balance	1.257.915.404	-	21.179.537	50.000.000	1.329.094.941
Increase	502.021.308	-	60.606.060	-	562.627.368
- <i>Depreciation</i>	502.021.308	-	60.606.060	-	562.627.368
- <i>Disposal, sale</i>	-	-	-	-	-
Decrease	-	-	-	-	-
Closing balance	1.759.936.712	-	81.785.597	50.000.000	1.891.722.309
Residual value					
At the beginning of the year	22.642.477.185	-	342.456.827	-	22.984.934.012
At the end of the year	22.140.455.877	-	281.850.767	-	22.422.306.644

The company's fixed assets are still in use, including:

- + Buildings and structures: 85 car parking spaces at the project in Long Bien, corresponding to 1,039 m² with historical cost of VND 23.900.392.589
- + Transport vehicle: A car with license plate number 30E-267.98 with historical cost of VND 363.636.364; Using department: the Board of Management
- + Office equipment: Ricoh Aficio MP 3391 photocopier with historical cost of VND 50.000.000.

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1st Floor, Phuong Dong Green Home Apartment Building, Lot CT-08C, Viet Hung Urban Area,
Viet Hung Ward, Hanoi City, Vietnam

Notes to the financial statements
As of September 30, 2026

Appendix No. 01 (continued)

2. Financial investments

	Closing balance			Opening balance		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
a. Equity investment in other entities						
Toan Phat Investment and Production Trading Co., Ltd	-	-	-	10.450.000.000	10.450.000.000	-
Hom Duoi Hydropower JSC	29.380.000.000	29.380.000.000		-	-	-
b. Held-to-maturity investments						
Total	29.830.000.000	29.830.000.000	-	10.450.000.000	10.450.000.000	-

Other investments

Details of the company in which the company has invested, as follows:

Name's company	Address	Percentage of control	Percentage of voting rights	Main business activities
Hom Duoi Hydropower Jsc	Hom Duoi Hamlet, Nam Chay Commune, Van Ban District, Lao Cai Province, Vietnam	19,0%	19,0%	Hydropower Construction: Construction of power transmission and distribution networks, along with related structures, including: + Long-distance power transmission lines and networks. + Urban power transmission lines, underground cable systems, and auxiliary facilities. + Transformer stations. - Construction of power plants.

** Note on the investment in Hom Duoi Hydropower Joint Stock Company: Tien Thanh acquired 19% of the charter capital of Hom Duoi Hydropower Company, equivalent to VND 47,5 billion. As of the reporting date, Tien Thanh has contributed VND 29,380 billion in accordance with the capital mobilization schedule announced by Hom Duoi.

** Note on the investment in Toan Phat Company: The investment has been transferred to Ms. Vu Thi Tu Hang (the new legal representative of Toan Phat Company) at a transfer price equal to its original cost of VND 10.450.000.000. As of the reporting date, the investment has been fully recovered

TIEN THANH SERVICE AND TRADING JOINT STOCK COMPANY

1st Floor, Phuong Dong Green Home Apartment Building, Lot CT-08C, Viet Hung Urban Area,
Viet Hung Ward, Hanoi City, Vietnam

Notes to the financial statements
As of September 30, 2026

Appendix No. 2

18. Owner's equity

a. Statement of change in equity

	Owner's contributed capital	Treasury shares	Investment and development fund	Undistributed profit after tax	Total
Opening balance of the previous year	373.748.460.000	-	8.394.830.504	27.471.818.980	409.615.109.484
- Increase in capital in the previous year	-	-	-	-	-
- Profit of the previous year	-	-	-	-	-
- Other increase	-	-	-	-	-
- Provision for funds	-	-	-	-	-
- Decrease in capital in the previous year	-	-	-	-	-
- Loss of the previous year	-	-	-	-	-
- Cash dividend	-	-	-	(9.884.752.125)	(9.884.752.125)
- Stock dividends	-	-	-	-	-
Opening balance of the current year	373.748.460.000	-	8.394.830.504	17.587.066.855	399.730.357.359
- Increase in capital in the current year	-	-	-	-	-
- Profit of the current year	-	-	-	9.091.043.477	9.091.043.477
- Other increase	-	-	-	-	-
- Provision for funds	-	-	-	-	-
- Decrease in capital in the current year	-	-	-	-	-
- Loss of the current year	-	-	-	-	-
- Dividend	-	-	-	-	-
- Convert profit into contributed capital	-	-	-	-	-
- Other decrease: Distribution of profits from business cooperation and payment of remuneration to the BOD	-	-	-	(15.625.370.855)	(15.625.370.855)
Closing balance of the current year	373.748.460.000	-	8.394.830.504	11.052.739.477	393.196.029.981

