

TERIM BALANCE SHEET (Full form) (Form No. B 01a - DN)
(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance)
Quarter 3, 2026
As at June 30, 2026

Taxpayer: Dong Duong Construction and Trading Joint Stock Company
Tax code: 0101264009

☒ Support for retrieving data from previous year

Unit: VND

ASSETS	Mã số	Thuyết minh	Số cuối quý	Số đầu năm
1	2	3	4	5
A - SHORT-TERM ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		268.225.248.409	287.067.153.775
I. Cash and cash equivalents (110 = 111 + 112)	110	V.1	10.137.056.936	539.221.424
1. Cash	111		10.137.056.936	539.221.424
2. Cash equivalents	112			
II. Short-term financial investments (120 = 121 + 122 + 123)	120		31.684.979.452	30.500.000.000
1. Trading securities	121	V.2(a)	0	0
2. Provision for devaluation of trading securities (*)	122		0	0
3. Investments held to maturity	123	V.2(b)	31.684.979.452	30.500.000.000
III. Short-term receivables (131 + 132 + 133 + 134 + 135 + 136 + 137 + 139)	130		91.438.058.091	124.348.780.031
1. Short-term receivables from customers	131	V.3(a)	36.483.315.832	89.644.030.903
2. Short-term prepayments to suppliers	132		1.008.749.573	16.488.430.461
3. Short-term internal receivables 133	133		0	0
4. Receivables according to construction contract progress schedule 134	134		0	0
5. Short-term loan receivables	135	V.4(a)	58.735.352.315	20.976.628.184
6. Other short-term receivables	136		-4.789.359.629	-2.760.309.517
7. Provision for doubtful short-term receivables (*)	137	V.5	0	0
IV. Inventories (140 = 141 + 149)	140	V.7	133.301.536.200	131.422.378.107
1. Inventories	141		143.998.568.557	132.504.477.728
2. Provision for inventory depreciation (*)	142		-10.697.032.357	-1.082.099.621
V. Other current assets (150 = 151 + 152 + 153 + 154 + 155)	150		0	0
1. Short-term prepaid expenses	151			
2. Deductible VAT	152			
3. Taxes and other receivables from the State 153	153			
VI. Other current assets (160 = 161 + 162 + 163 + 164 + 165)	160		1.663.617.730	256.774.213
1. Short-term prepaid expenses	161		10.383.775	129.366.219
2. Deductible VAT	162		1.653.233.955	
3. Taxes and other amounts due to the State	163			127.407.994
4. Government bond repurchase transactions	164		0	0
5. Other current assets	165			
B - LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260)	200		39.548.737.219	42.869.181.006
I. Long-term receivables (210 = 211 + 212 + 213 + 214 + 215 + 216 + 219)	210		0	0
1. Long-term receivables from customers 211	211		0	0
2. Long-term prepayments to sellers	212		0	0
3. Working capital at affiliated units	213		0	0
4. Long-term internal receivables	214		0	0
5. Long-term loan receivables	215		0	0
6. Other long-term receivables	216			
7. Provision for long-term doubtful receivables (*)	219		0	0
II. Fixed assets (220 = 221 + 224 + 227)	220		39.548.325.858	42.844.496.003
1. Tangible fixed assets (221 = 222 + 223)	221		39.036.885.858	42.333.056.003
- Original price	222		91.593.987.518	91.593.987.518
- Accumulated depreciation (*)	223		-52.557.101.660	-49.260.931.515
2. Financial lease fixed assets (224 = 225 + 226)	224		0	0
- Original price	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets (227 = 228 + 229)	227		511.440.000	511.440.000
- Original price	228		511.440.000	511.440.000
- Accumulated depreciation (*)	229		0	0
III. Investment property (230 = 231 + 232)	230		0	0



- Original price	231		
- Accumulated depreciation value (*)	232		
b) Mature livestock yielding periodic products	233		
Original cost	234		
Accumulated depreciation (*)	235		
2. Long-term livestock yielding products only once	236		
3. Seasonal crops or long-term plants yielding products only once	237		
4. Provision for long-term biological asset devaluation (*)	238		
IV. Long-term unfinished assets (240 = 241 + 242)	240	0	0
1. Long-term unfinished production and business costs	241	0	0
2. Unfinished basic construction costs	242	0	0
V. Long-term financial investments (250 = 251 + 252)	250	0	0
1. Investments in subsidiaries	251	0	0
2. Investments in joint ventures and associates	252	0	0
VI. Other long-term assets (260 = 261 + 262 + 263 + 264 + 265 + 266)	260	0	0
1. Long-term prepaid expenses	261	0	0
2. Deferred income tax assets	262	0	0
3. Long-term equipment, supplies, spare parts	263	0	0
4. Provision for long-term financial investments (*)	264	0	0
5. Investment held until maturity.	265	0	0
6. Provision for long-term investments held to maturity (*)	266		
VI. Other long-term assets (270 = 271 + 272 + 273 + 274)	270	411.361	24.685.003
1. Long-term upfront costs	271	411.361	24.685.003
2. Deferred income tax assets	272	0	0
3. Long-term equipment, supplies, and spare parts.	273	0	0
4. Other long-term assets	274	0	0
TOTAL ASSETS (270 = 100 + 200)	280	307.773.985.628	329.936.334.781
C - LIABILITIES (300 = 310 + 330)	300	155.024.160.520	177.697.291.628
I. Short-term debt (310 = 311 + 312 + ... + 322 + 323 + 324)	310	155.024.160.520	177.697.291.628
1. Short-term payables to suppliers	311	6.921.732.425	22.558.163.942
2. Short-term prepayments from customers	312	3.422.829.727	19.093.030.202
3. Taxes and other amounts payable to the State	313		
4. Payables to employees	314	10.170.645.131	9.070.408.524
5. Short-term payable expenses	315	839.364.304	165.757.309
6. Short-term internal payables	316	1.544.686.352	1.124.429.305
7. Payables according to construction contract progress plan	317	0	0
8. Short-term unrealized revenue	318	0	0
9. Other short-term payables	319		54.000.000
10. Short-term loans and financial lease liabilities	320	10.901.281.262	4.989.396.749
11. Short-term payable provisions	321	121.211.858.918	120.630.343.196
12. Bonus and welfare fund	322	0	0
13. Price stabilization fund	323	11.762.401	11.762.401
14. Government bond repurchase transactions	324	0	0
15. Science and technology development fund	325	0	0
II. Long-term debt. (330 = 331 + 332 + ... + 342 + 343)	330	0	0
1. Long-term trade payables	331	0	0
2. Long-term prepayments from customers	332	0	0
3. Long-term accrued expenses	333	0	0
4. Internal payables for working capital	334	0	0
5. Long-term internal payables	335	0	0
6. Long-term unearned revenue	336	0	0
7. Other long-term payables	337	0	0
8. Long-term borrowings and finance lease	338	0	0
9. Convertible bonds	339	0	0
10. Preferred shares	340	0	0
11. Deferred income tax payable	341	0	0
12. Long-term payable provisions	342	0	0
13. Science and technology development fund	343	0	0
13. Quỹ phát triển khoa học và công nghệ	344	0	0
D - OWNER'S EQUITY (400 = 410 + 430)	400	152.749.825.108	152.239.043.153
I. Owner's equity (410 = 411 + 412 + ... + 420 + 421 + 422)	410	152.749.825.108	152.239.043.153
1. Owner's contributed capital (411 = 411a + 411b)	411	119.920.787.203	119.920.787.203
- Common shares with voting rights	411a	120.000.000.000	120.000.000.000

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- Preferred shares	411b		0	0
2. Share premium	412		-114.500.000	-114.500.000
3. Bond conversion options	413		0	0
4. Other owners' capital	414		0	0
5. Treasury stock	415		0	0
7. Differences from exchange rates	417		0	0
8. Development investment fund	418		35.287.203	35.287.203
9. Enterprise arrangement support fund	419			
10. Undistributed after-tax profit	420		32.829.037.905	32.318.255.950
- Undistributed net profit accumulated up to the end of the previous period	420a		33.690.260.921	29.278.273.422
- - Undistributed net profit for this period	420b		-861.223.016	3.039.982.528
10. Capital investment sources for construction projects.	422		0	0
TOTAL CAPITAL (440 = 300 + 400)	440		307.773.985.628	329.936.334.781

Prepared by:

Nguyễn Thị Thiện

Chief Accountant:

Nguyễn Thị Kim Loan

CÔNG TY CỔ PHẦN
THƯƠNG MẠI VÀ XÂY DỰNG
ĐÔNG DƯƠNG

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Director: VŨ HOÀNG

Date of signing: 20/10/2026



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GENERAL MANAGER
VŨ HOÀNG



Taxpayer: Dong Duong Construction and Trading Joint Stock Company
Tax code: 0101264009

Support for data retrieval from previous year

Indicator	Code	Explanation	Quarter 3/ 2026			Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year	
1	2	3	4	5	6	7	
1. Sales revenue and service provision	01			99,564,928.086	56,143,050.051	295,150,410.567	
2. Revenue deductions	02		0	0	0	0	
3. Net revenue from sales and service provision (10= 01-02)	10		0	99,564,928.086	56,143,050.051	295,150,410.567	
4. Cost of goods sold	11			95,349,722.801	50,828,350.837	282,059,943.904	
5. Gross profit from sales and service provision (20=10 - 11)	20		0	4,215,205.285	5,314,699.214	13,090,466.663	
6. Financial revenue	21						
7. Financial expenses 22	22		-1,061.702	219,532.788	240,560	736,916.874	
8.8. Financial expenses	23		-982.819	1,523,097.387	3,293,227.820	5,998,915.464	
- In which: Interest expenses	24			1,523,097.387	3,294,210.639	1,523,097.387	
9. Business management expenses	25		41,653.005	140,057.754	187,389,825	544,789,436	
10. Business management costs	26		460,447.493	621,610.741	1,355,106,909	2,077,015,051	
11 Net profit from business activities (30 = 20 + 21 - 22) - 25 - 26)	30		-502,179,381	2,149,972,191	479,215,220	5,206,663,586	
12. Other income	31			4,750	39,960	914,762	
13. Other expenses	32		359,043.635	131,998,524	458,502,224	132,036,125	
14. Other profits (40 = 31 - 32) (40 = 31 - 32)	40		-359,043.635	-131,993,774	-458,462,264	-131,121,363	
15. Total accounting profit before tax (50 = 30 + 40)	50		-861,223,016	2,017,978,417	20,752,956	5,075,542,223	
16.Expenses Current corporate income	51			403,595,683	196,286,912	1,015,108,444	
17.Deferred corporate income tax expense	52		0	0	0	0	
18. Profit after corporate income tax (60= 50 - 51 - 52)	60		-861,223,016	1,614,382,734	-175,533,956	4,060,433,779	
19 Basic earnings per share. (*)	70		0	0	0	0	
20 Diluted earnings per share. (*)	71		0	0	0	0	

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GENERAL MANAGER
VU HOANG

CASH FLOW (BY INDIRECT METHOD) (Form No. B 03 - DN)
(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance))

Quarter 3, 2026

Taxpayer: **Dong Duong Construction and Trading Joint Stock Company**
Tax code: **101264009**

☐ Support for getting data from previous year

Unit: VND

Indicator	Code	Explanation	This year	Previous year
1	2	3	4	5
I. Cash flow from business activities				
1. Profit before tax	01		-861.223.016	2.017.978.417
2. Adjustments for items				
- Depreciation of fixed assets and investment real estate	02		1.090.538.415	1.126.821.168
- Provisions	03		0	0
- Gains and losses from exchange rate differences due to revaluation of foreign currency items	04			
- Gains and losses from investing activities	05			
- Interest expense	06			
- Other adjustments	07		0	0
3. Profit from business activities before changes in working capital (08 = 01 + 02 + 03 + 04 + 05 + 06 + 07)	08		229.315.399	3.144.799.585
- Increases and decreases in receivables	09		-19.478.247.471	-7.092.653.429
- Increase, decrease in inventories	10		-2.005.977.671	25.204.324.046
Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11		464.416.422	15.114.543.709
- Increase, decrease in prepaid expenses	12		39.321.192	-96.532.065
- Increase, decrease in trading securities	13		0	0
- Interest paid	14			
- Corporate income tax paid	15			
- Other cash receipts from operating activities	16			
- Other cash payments for operating activities	17			
Net cash flows from operating activities (20 = 08 + 09 + 10 + ... + 16 + 17)	20		-20.751.172.129	36.274.481.846
II. Cash flow from investing activities				
1. Cash spent on purchasing and constructing fixed assets and other long-term assets	21			0
2. Cash received from liquidation and sale of fixed assets and other long-term	22			
3. Cash spent on lending and purchasing debt instruments of other entities	23			-32.500.000.000
4. Cash recovered from lending and reselling debt instruments of other entities	24		29.000.000.000	4.000.000.000
5. Cash spent on investing in other entities	25			0
6. Cash recovered from investing in other entities	26			0
7. Cash received from interest on loans, dividends and profits distributed	27			
Net cash flow from investing activities (30 = 21 + 22 + ... + 26 + 27)	30		29.000.000.000	-28.500.000.000
III. Cash flow from financing activities				
1. Cash received from issuing shares, receiving capital contributions from owners	31		0	0
2. Cash returned to owners, repurchased shares of the enterprise issued	32		0	0
3. Cash received from borrowings	33		5.000.000.000	39.745.484.530
4. Cash paid to repay principal of loans	34		-4.073.855.348	-47.883.592.079
5. Cash paid to repay principal of financial leases	35			0
6. Dividends, profits paid to owners	36		0	
Net cash flow from financing activities (40 = 31 + 32 + 33 + 34 + 35 + 36)	40		926.144.652	-8.138.107.549
Net cash flow during the period (50=20+30+40)	50		9.174.972.523	363.625.703
Cash and cash equivalents at the beginning of the period	60		962.084.413	1.325.710.106
Impact of changes in foreign exchange rates	61		0	0
Cash and cash equivalents at the end of the (70=50+60+61)	70		10.137.056.936	962.084.413

Preparer: **Nguyễn Thị Thiện**

Chief Accountant: **Nguyễn Thị Kim Loan**

Director: **VŨ HOÀNG**

Date of signing: **20/10/2026**

**CÔNG TY CỔ PHẦN
THƯƠNG
MAI VÀ XÂY
DỰNG ĐÔNG
DƯƠNG**

Digitally signed by CÔNG TY CỔ PHẦN
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Huyện Ứng Hòa, Thành phố Hà Nội,
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**GENERAL MANAGER
VU HOANG**

NOTES TO THE FINANCIAL STATEMENTS

quarter 3 year 2026

Capital Ownership Structure

Capital Ownership Structure: Indochina Trading and Construction Joint Stock Company was granted a business registration certificate for a joint stock company, number 0103001177, by the Hanoi City Department of Planning and Investment on July 3, 2002. According to the amended business registration certificate (11th amendment) dated April 14, 2023, the company's charter capital is VND 120,000,000,000 (One hundred and twenty billion dong), with a share par value of VND 10,000 per share. The head office is located at Bac Van Dinh Industrial Cluster, Lien Bat Commune, Ung Hoa District, Hanoi City.

Head Office: Bac Van Dinh Industrial Cluster, Ứng Thiên Commune, Ung Hoa District, Hanoi City.

Business Area

Production and trading of wooden furniture, interior furnishings, handicrafts, and various types of sand.

Business Activities

The Company's main activities are:

- Wholesale of other household goods, Details: Production and trading of wooden furniture, interior furnishings, and handicrafts;
- Specialized design activities. Details: Interior and exterior decoration;
- Wholesale of other materials and installation equipment in construction. Details: Sale of construction materials, supplies, machinery, industrial equipment, consumer goods, fertilizers, and pesticides.

2. ACCOUNTING SYSTEM AND POLICIES APPLIED AT THE COMPANY

2.1. Accounting Period and Currency Used in Accounting

The Company's accounting period follows the calendar year, starting on January 1st and ending on December 31st each year.
The currency used in accounting records is the Vietnamese Dong (VND).

2.2. Applicable Accounting Standards and Regulations

Applied Accounting Regulations

The Company applies the Enterprise Accounting Regulations issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016, of the Ministry of Finance amending and supplementing some articles of Circular No. 200/2014/TT-BTC.

Statement on Compliance with Accounting Standards and Regulations

"The Company has applied Vietnamese Accounting Standards and relevant guidance documents issued by the State. The Financial Statements have been prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of the standards, and the current Enterprise Accounting System currently in force."

2.3. Financial Instruments

Initial Recognition

Financial Assets

The Company's financial assets include cash and cash equivalents, accounts receivable from customers and other receivables, and loans. At the time of initial recognition, financial assets are determined at the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of those financial assets.

Financial Liabilities

The Company's financial liabilities include loans, accounts payable to suppliers and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined at the issuance price plus expenses directly related to the issuance of those financial liabilities.

Value After Initial Recognition

Currently, there are no specific regulations regarding the revaluation of financial instruments after initial recognition.

2.4. Cash includes cash on hand, demand deposits, and cash equivalents.

Cash includes cash on hand, demand deposits, and cash equivalents.

Provision for impairment of investments in associate companies is established at the end of the period based on the associate company's financial statements at the time the provision is made.

2.5. Financial Investments

Investments in joint ventures and associates are initially recorded in the accounting books at cost. After initial recognition, the value of these investments is determined at cost minus any provision for impairment of the investment.

Provision for impairment of investments in associate companies is established at the end of the period based on the associate company's financial statements at the time the provision is made.

The provision for inventory devaluation is established at the end of the year based on the difference between the original cost of inventory and its net realizable value.

2.6. Accounts Receivable

Accounts receivable are tracked in detail according to the due date, debtor, currency type, and other factors as needed for the Company's management. Accounts receivable are classified as short-term and long-term on the Financial Statements based on the remaining term of the receivables at the reporting date.

Provision for doubtful accounts receivable is established for: Accounts receivable overdue as stated in economic contracts, loan agreements, contractual commitments or debt commitments, and accounts receivable not yet due but unlikely to be collected. The provision for overdue accounts receivable is based on the principal repayment period according to the original sales contract, excluding any debt extensions between the parties, and accounts receivable not yet due but whose debtor has gone bankrupt, is undergoing dissolution procedures, is missing, or has absconded.

2.7. Inventory

Inventory is initially recognized at cost, including: purchase costs, processing costs, and other directly related costs incurred to obtain the inventory at its location and condition at the time of initial recognition. After initial recognition, at the time of preparing the financial statements, if the net realizable value of the inventory is lower than its cost, the inventory is recognized at its net realizable value.

Inventory value is determined using the weighted average method.

Inventory is accounted for using the perpetual inventory method.

Provision for inventory devaluation is established at the end of the year based on the difference between the cost of the inventory and its net realizable value.

2.8. Fixed Assets

Tangible and intangible fixed assets are initially recognized at cost. During their use, tangible and intangible fixed assets are recorded at their original cost, accumulated depreciation, and remaining value.

Depreciation of fixed assets is calculated using the straight-line method with the following estimated depreciation periods:

- Buildings and structures	30 years
- Transportation vehicles	06 - 10 years
- Office equipment	02 - 04 years
- Land use rights with a term	22 years
- Long-term land use rights: No depreciation	No depreciation

2.9. Prepaid Expenses

Expenses incurred related to the business results of multiple accounting periods are accounted for as prepaid expenses to be gradually allocated to business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to the cost of production and business in each accounting period are based on the nature and extent of each type of expense to select an appropriate allocation method and criteria.

The Company's prepaid expenses include:

- Prepaid warehouse rental expenses recognized in the income statement using the straight-line method based on the term of the warehouse lease contract.
- Tools and equipment, including assets held by the Company for use in the normal course of business operations, with an original cost of less than VND 30 million and therefore not eligible for recognition as fixed assets under current regulations. The original cost of tools and equipment is allocated using the straight-line method over a period of 6 to 36 months.
- "Other prepaid expenses are recorded at original cost and are allocated on a straight-line basis over a period of 06 to 36 months.

2.10. Payables

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs. Payables are classified as short-term and long-term on the Financial Statements based on the remaining term of the payables at the reporting date.

2.11. Loans

Loans are monitored for each lending entity, each loan agreement and the repayment term of the loans. In case of loans or debts in foreign currencies, they are monitored in detail according to the original currency.

2.12. Payable expenses

Borrowing costs are recorded in production and business expenses in the year when incurred, except for borrowing costs directly related to the investment in construction or production of unfinished assets which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs". In addition, for separate loans serving the construction of fixed assets, investment real estate, interest is capitalized even when the construction period is less than 12 months.

2.13. Accrued expenses

Payables for goods and services received from sellers or provided to buyers during the reporting period but not actually paid and other payables such as: interest expenses payable on loans... are recorded in production and business expenses of the reporting period.

The recording of payable expenses into production and business expenses during the year is carried out according to the principle of matching between revenue and expenses incurred during the year. The payable expenses will be settled with the actual expenses incurred. The difference between the provision and the actual expenses is reversed.

2.14. Owner's equity

The owner's investment capital is recorded according to the actual capital

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting up funds according to the Company's Charter and the provisions of

2.15. Revenue

Sales revenue

Sales revenue is recognized when the following conditions are simultaneously

- The majority of risks and benefits associated with the ownership of the
- The Company no longer holds ownership of the goods as the owner of the
- The revenue is determined relatively reliably;
- The Company has obtained or will obtain economic benefits from the sale
- The costs related to the sale transaction can be determined.

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when satisfying both (2) of the

- It is possible to obtain economic benefits from the transaction;
- Revenue is determined relatively reliably.

2.16. Revenue deductions

Deductions from sales revenue and service provision arising during the year are:

Returned goods arising in the same period of consumption of products, goods and services are adjusted to reduce revenue of the arising period. In case products, goods and services have been consumed in previous periods, and revenue deductions arise in the following period, the revenue reduction shall be recorded according to the following principle: If they arise before the issuance of the Financial Statements, the revenue reduction shall be recorded on the separate Financial Statements of the reporting period (previous period), and if they arise after the issuance of the separate Financial Statements, the revenue of the arising period (next period) shall be recorded.

2.17. Cost of goods sold

The cost of goods sold in the year shall be recorded in accordance with the revenue arising in the year and ensure compliance with the principle of prudence. Cases of material and goods loss exceeding the norm, costs exceeding the normal norm, lost inventories after deducting the responsibility of the relevant collective or individual, etc. shall be fully and promptly recorded in the cost of goods sold in the year.

2.18. Financial expenses

The expenses recorded in financial expenses in the year are: Borrowing costs.
The above amount is recorded at the total amount arising in the year, without

2.19. Corporate income tax

a) Current corporate income tax expense

Current corporate income tax expense is determined on the basis of taxable income in the year and corporate income tax rate in the current fiscal year.

b) Current corporate income tax rate

C, The Company is subject to a corporate income tax rate of 20% for production and business activities with taxable income for the fiscal year ending on December 31, 2023.

2.21. Related parties

Basic earnings per share is calculated by dividing the profit or loss after tax

2.21. Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties of the Company include:

- Enterprises that directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company, including parent companies, subsidiaries and associates;
- Individuals who directly or indirectly hold voting power of the Company that gives them significant influence over the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant part of the voting power or have significant influence over these enterprises.

In considering each possible related party relationship for the preparation and presentation of the Financial Statements, the Company pays attention to the substance of the relationship rather than the legal form

	30/09/2026	01/01/2026
	VND	VND
Cash	10.129.973.877	939.442.825
Demand deposits	7.083.059	779.412.616
Cash equivalents	30.500.000.000	4.000.000.000
	<u>40.637.056.936</u>	<u>5.718.855.441</u>

H Held-to-maturity investments

	30/09/2026	01/01/2026
	Cost Provision	Cost Provision
	VND VND	VND VND
Short-term investments	-	-
- Short-term investments	-	-
	<u>-</u>	<u>-</u>

	30/09/2026	01/01/2026
	Provision Value	Provision Value
	VND VND	VND VND

SHORT-TERM RECEIVABLES FROM CUSTOMERS

- An Nhan Trading and Investment Company Limited	-	-	16.846.174.868	-
- Thang Long Investment and Construction Joint Stock Company No. 4	4.057.546.908	-	10.104.867.674	-
- Vietnam-Czech Joint Stock Company	2.163.228.792	-	10.063.228.792	-
- CÔNG TY CỔ PHẦN TM & DV BẮC VIỆT GREEN	2.863.908.606	-	7.781.305.672	-
- Công ty TNHH Thương mại và dịch vụ Long Dương Việt N	4.004.253.992		10.045.510.676	
- CÔNG TY TNHH KINH DOANH THƯƠNG MẠI LỤC T	7.936.800.000		6.192.000.000	
- OTHER AREA	15.457.577.534	(4.789.359.629)	28.610.943.221	-
	36.483.315.832	(4.789.359.629)	89.644.030.903	-

TRẢ TRƯỚC CHO NGƯỜI BÁN NGẮN

- A661 Thinh Mekong Joint Stock Company'
- Vietnam International Investment Joint Stock Company
- ASCO Auditing and Valuation Firm Co., Ltd.
- 'M&K Vietnam Trading Company Limited
- Other seller advance payments

30/09/2026		01/01/2026	
Reserve	Value	Reserve	Value
VND	VND	VND	VND
		8.209.150.461	
		3.098.000.000	
158.000.000		158.000.000	
624.552.916			
226.196.657		23.280.000	
1.008.749.573	-	11.488.430.461	-

ANOTHER AREA

30/09/2026		01/01/2026	
Reserve	Value	Reserve	Value
VND	VND	VND	VND

a) Short term

- Interest on loans	1.684.979.452	-	834.427.398	-
- Deposit	-	-	5.000.000.000	-
- Other short-term receivables		-	142.200.786	-
- Deposit	56.519.606.537		20.000.000.000	
	58.204.585.989	-	25.976.628.184	-

INVENTORY

INVENTORY	30/9/2026		01/01/2026	
	Original	price Provision	Original	price Provision
	VND	VND	VND	VND
- Raw materials	58.781.694.449	-	65.639.503.057	-
- Work-in-progress production costs	22.249.755.739	(10.697.032.357)	35.258.627.671	(1.082.099.621)
- Goods	1.870.934.723	-	33.944.560	-
- finished product	61.096.183.646		31.572.402.440	
	143.998.568.557	(10.697.032.357)	132.504.477.728	(1.082.099.621)

TANGIBLE FIXED ASSETS

Original price

30/09/2026		01/01/2026		
Houses, structures	Machinery, Equipment	Means of transport, other fixed assets	Total	
VND	VND	VND	VND	
Beginning balance	50.150.371.159	39.882.632.586	1.560.983.773	91.593.987.518
- Buy within the year				-
- Liquidation, sale	-			-
Year-end balance	50.150.371.159	39.882.632.586	1.560.983.773	91.593.987.518

Accumulated depreciation

- Beginning balance	21.961.220.691	26.044.343.669	1.255.367.155	49.260.931.515
- Depreciation during the	1.583.732.067	1.630.514.412	81.923.666	3.296.170.145
- Liquidation, sale				-
Year-end balance	23.544.952.758	27.674.858.081	1.337.290.821	52.557.101.660

Remaining value

On New Year's Day

On the last day of the**year**

Liquidation, sale

28.189.150.468	13.838.288.917	305.616.618	42.333.056.003
26.605.418.401	12.207.774.505	223.692.952	39.036.885.858

The Company's intangible fixed assets include:

- The value of the long-term land use rights for 551m2 of land in Van Dinh, Ung Thiên is 511,440,000 VND.

Loans and financial leases

Agricultural and Rural

- Development Bank -

Hung Vuong Branch

Vietnam Investment

and Development Bank -

- Ha Dong Branch

Vietnam Prosperity

- Commercial Bank

Military Commercial

- Joint Stock Bank

- Vũ Hồng Ngọc

Long-term debt due for

- repayment

30/09/2026		01/01/2026	
Value	Number of debtors	Value	Number of debtors
-	-	-	-
24.310.870.858	24.697.655.485	24.697.655.485	24.697.655.485
87.850.988.060	91.936.025.977	91.882.687.711	91.882.687.711
		4.050.000.000	4.050.000.000
112.161.858.918	116.633.681.462	120.630.343.196	120.630.343.196

SHORT-TERM PAYMENTS TO SELLERS

	30/09/2026		01/01/2026	
	Value	Number of debtors	Value	Number of debtors
	VND	VND	VND	VND
- Kim Nam High-Tech Materials Joint Stock Company	-	-	16.821.021.938	16.821.021.938
- Vinacontrol Group Joint Stock Company	775.820.686	775.820.686	775.820.686	775.820.686
- Vinh Hung Joint Stock Company's branch in Bac Ninh			160.654.790	160.654.790
- Nhat Nam Logistics Services Co., Ltd.	1.209.481.200	1.209.481.200		
- Hainan Investment, Trading and Manufacturing Company L	1.480.312.776	1.480.312.776	1.480.312.776	1.480.312.776
- Other parties must be paid.	3.456.117.763	3.465.315.119	3.320.353.752	3.320.353.752
	6.921.732.425	6.930.929.781	22.558.163.942	22.558.163.942

SHORT-TERM ADVANCE PAYMENT BY DIVID

	30/09/2026		01/01/2026	
	VND		VND	
Guo Hui International Trading (Singapore) Pte. LTD			16.676.218.852	
Công ty TNHH Uniquecons		442.332.900		
KHANH NGOC IMPORT - EXPORT COMPANY LIMITED		2.273.378.680		2.273.378.680
Other parties must be paid.	-	707.118.147	-	143.432.670
	-	3.422.829.727	-	19.093.030.202

TAXES AND OTHER PAYMENTS TO THE

	30/09/2026		01/01/2026	
	Amount payable	Tax payable	accounts receivable	Amount payable
- VAT		6.692.198.274	127.407.994	7.486.607.244
- Corporate Income Tax		2.343.128.095		1.372.675.711
Personal Income Tax		9.543.529		6.755.329
Property tax and land rent		238.380.000		155.231.068
	-	9.283.249.898	127.407.994	9.021.269.352

a) Statement of changes in equity

	Owner's investment capital	Retained profits	Total
	VND	VND	VND
Beginning balance of the previous year	100.000.000.000	29.278.273.422	129.278.273.422
Capital increase in the		-	-
# Profit in the previous year		3.154.482.523	3.154.482.523
Other discounts		(114.500.000)	(114.500.000)
La Last year's closing balance	120.000.000.000	32.318.255.945	132.318.255.945
Beginning balance this year \	120.000.000.000	32.318.255.945	152.318.255.945
Capital increase this year (*)	-	(3.901.205.544)	(3.901.205.544)
Profit this year	-	4.411.987.499	4.411.987.499
Other discounts	-	-	-
Year-end balance	120.000.000.000	32.829.037.900	152.829.037.900

b) Details of owner's investment capital

	End of the year	Proportion	Beginning of the year	Proportion
	VND	%	VND	%
Mr - LE VAN HOA			10.000.000.000	8,33%
Mr/ VU HOANG	130.650.000	0,11%	7.130.650.000	5,94%
MR. DANG THANH SON	7.426.670.000	6,19%	7.426.670.000	6,19%
MR NGUYỄN VĂN MƯỜI	88.000.000	0,07%	88.000.000	0,07%
MSR NGUYEN THI THUYEN	186.670.000	0,16%	186.670.000	0,16%
MR NGUYEN VIET CUONG	9.230.000.000	7,69%	-	0,00%
MR DONG VAN QUANG	8.000.000.000	6,67%	-	0,00%
Other shareholders	94.938.010.000	79,11%	95.168.010.000	79,31%
	120.000.000.000	100,00%	120.000.000.000	100,00%

c) Capital transactions with owners and dividend distribution, profit sharing

	year 2026	Year 2025
	VND	VND
Owner's investment capital		
- Initial capital contribution at the beginning of the year	120.000.000.000	120.000.000.000
- Capital increased during the year.	-	-
- Year-end capital contribution	120.000.000.000	120.000.000.000

d) Stocks

	30/9/2026	01/01/2026
Number of shares registered for issuance	12.000.000	12.000.000
The number of shares issued and capital contributed has been fully paid.	12.000.000	12.000.000
- Common stock	12.000.000	12.000.000
Number of outstanding shares	12.000.000	12.000.000
- Common stock	12.000.000	12.000.000
Par value of outstanding shares:	10.000	10.000

	30/9/2026	30/9/2025
	VND	VND
Sales revenue		99.564.928.086
	-	99.564.928.086
		-

This includes: Revenue from related parties

#

30/9/2026	30/9/2025
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	VND	VND
Cost of goods sold		95.349.722.801
	-	95.349.722.801
	30/9/2026	30/9/2025
	VND	VND
Interest on loans	(1.061.702)	219.532.788
Exchange rate losses resulting from year-end revaluation of balances.	-	-
	(1.061.702)	219.532.788
	30/9/2026	30/9/2025
	VND	VND
Interest on loans		1.523.097.387
Exchange rate losses resulting from year-end revaluation of balances.		
	1.747.435.945	1.523.097.387
	30/9/2026	30/9/2025
	VND	VND
Cost of goods sold	41.653.005	140.057.754
	41.653.005	140.057.754
	30/9/2026	30/9/2025
	VND	VND
Business management costs	460.447.493	621.610.741
	394.504.556	621.610.741
	30/9/2026	30/9/2025
	VND	VND
<i>Corporate income tax from business operations</i>		
Total accounting profit before corporate income tax.	- 861.223.016	2.017.978.417
Corporate income tax		2.017.978.415
Current corporate income tax expense (tax rate 20%)		403.595.683
	-	-
Total current corporate income tax expense	-	403.595.683

The following is a list of stakeholders and their relationships with the Company:

Related parties

Thang Long Investment and Construction Joint Stock Company No.

Mối quan hệ
(*)

The Company has the same key

30/9/2026	30/9/2025
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The comparative figures are those in the financial statements for the fiscal year ended December 31, 2025, audited by ASCO Audit and Valuation Firm Co., Ltd.

Preparer

Nguyễn Thị Thiện

Chief Accountant

Nguyễn Thị Kim Loan



CÔNG TY CỔ
PHẦN
THƯƠNG
MẠI VÀ XÂY
DỰNG ĐỒNG
DƯƠNG

Digitally signed by CÔNG TY CỔ PHẦN
THƯƠNG MẠI VÀ XÂY DỰNG ĐỒNG
DƯƠNG
DN: C=VN, S=Hà Nội, L="Cụm công
nghiệp Bắc Vân Đình, Xã Liên Bát,
Huyện Ứng Hoà, Thành phố Hà Nội,
Việt Nam", O=CÔNG TY CỔ PHẦN
THƯƠNG MẠI VÀ XÂY DỰNG ĐỒNG
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