

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

FINANCIAL STATEMENTS

Quarter 3, 2026

Hai Phong, October 17th, 2026

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

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TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

GENERAL INFORMATION

Truong Phu Joint Stock Company is a joint stock company established under Business Registration Certificate No. 0800298748, first registered on August 9, 2005, with the 10th amendment registered on November 5, 2025, issued by the Department of Finance of Hai Phong City.

The Company's principal activities: Manufacturing and trading of various types of electrical cables.

Head office: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Representative Office: House No. 10, Villa Area II, Bac Linh Dam, Dinh Cong Ward, Hanoi City

Branch: 175A Phung Hung, Hoan Kiem Ward, Hanoi City



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Members of The Board of Directors

Mr Luong Hoai Nam	Chairman
Mr Le Thanh Son	Member
Mr Nguyen Hong Viet	Member
Mr Nguyen Duc Chien	Member

Members of the Board of Supervisors

Ms Le Xuan Hang	Head of the Board of Supervisors
Mr Hoang Ngoc Minh	Member
Mr Pham Duy Tung	Member

Members of The Board of Managements

Mr Le Thanh Son	General Director
Mr Ho Duc Thanh	Deputy General Director
Mr Nguyen To Duy	Deputy General Director
Ms Le Phuong Thao	Chief accountant

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Statement of the board of management's responsibility in respect of the Financial Statements

Management is responsible for the Financial Statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the year. In preparing those Financial Statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, the Board of Managements, confirm that the Financial Statements prepared by us, give a true and fair view of the financial position at 30th September, 2026, its operation results and cash flows in the period of the Company accordance with the Vietnamese Accounting System and comply with relevant statutory requirements. .

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

FINANCIAL REPORT

 At September 30th, 2026

Currency: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
A - SHORT- TERM ASSETS (100=110+120+130+140+150)	100		206.734.108.320	205.748.673.142
I. Cash and cash equivalents	110	V.1	6.679.584.429	13.060.526.134
1. Cash	111		6.679.584.429	13.060.526.134
2. Cash equivalents	112			
II. Short-term financial investments	120		6.500.000.000	
3. Short-term held-to-maturity investments	123	V.2	6.500.000.000	
III. Short-term receivables	130		63.331.317.062	47.695.461.843
1. Short-term trade receivables	131	V.3	61.859.526.794	40.850.414.768
2. Short-term advances to suppliers	132	V.4	4.433.778.531	18.053.328
6. Other short-term receivables	135	V.5	393.644.340	10.182.626.350
7. Provision for short-term doubtful debts	136	V.6	(3.355.632.603)	(3.355.632.603)
8. Shortage of assets awaiting resolution	137			
IV. Inventories	140	V.7	127.860.291.336	140.986.007.002
1. Inventories	141		127.860.291.336	140.986.007.002
2. Provision for devaluation of inventories	142			
V. Short-term biological assets	150			
VI. Other short-term assets	160		2.362.915.493	4.006.678.163
1. Short-term deferred expenses	161			
2. Value added tax deductibles	162		2.362.915.493	3.996.295.133
3. Taxes and other receivables from the State budget	163	V.14		10.383.030
4. Purchase for resale of government bonds	164			
5. Other current assets	165			
B – LONG-TERM ASSETS (200=210+220+240+250+260)	200		62.156.827.039	53.333.717.355
I. Long-term receivables	210			
II. Fixed assets	220		46.691.105.768	50.752.586.944
1. Tangible fixed assets	221	V.8	43.617.880.675	47.640.468.760
- Cost	222		239.480.173.787	239.480.173.787
- Accumulated depreciation	223		(195.862.293.112)	(191.839.705.027)
2. Financial leased assets	224			
- Cost	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227	V.9	3.073.225.093	3.112.118.184
- Cost	228		7.788.473.819	7.668.473.819
- Accumulated depreciation	229		(4.715.248.726)	(4.556.355.635)
III. Long-term biological assets	230			
IV. Investment property	240			
V. Long-term assets in progress	250			
VI. Long-term financial investments	260		12.500.000.000	
1. Investments in subsidiaries	261			
2. Investments in associates, joint-ventures	262			
3. Investments in other entities	263		12.500.000.000	
4. Provision for long-term financial investments	264			
5. Held-to-maturity investments	265			
VII. Other long-term assets	270		2.965.721.271	2.581.130.411
1. Long-term deferred expenses	271	V.10	2.965.721.271	2.581.130.411
2. Deferred income tax assets	272			
3. Long-term components, spare parts and accessories	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		268.890.935.359	259.082.390.497

RESOURCES	Codes	Notes	Số cuối kỳ	Số đầu năm
1	2	3	4	5
C - LIABILITIES (300 = 310 + 330)	300		94.423.349.698	101.525.034.699
I. Short-term liabilities	310		93.623.349.698	99.925.034.699
1. Short-term trade payables	311	V.12	3.795.292.326	4.845.043.174
2. Short-term advances from customers	312	V.13	53.907.390	206.373.147
3. Dividends and profits payables	313		3.675.081.020	3.677.287.730
4. Taxes and other obligations payable to the State budget	314	V.14	2.393.927.742	181.626.350
5. Payables to employees	315	V.15	1.169.611.000	3.332.829.000
6. Short-term accrued expenses	316	V.16	4.102.697.755	98.305.569
7. Short-term inter-company payables	317			
10. Other current payables	320	V.17		444.000.000
10. Short-term loans and financial leases	321	V.11a	77.025.150.576	85.731.887.840
11. Provision for short-term payables	322			
12. Bonus and welfare funds	323	V.18	1.407.681.889	1.407.681.889
II. Long-term liabilities	330		800.000.000	1.600.000.000
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other obligations payable to the State budget	333			
9. Long-term loans and financial lease	339	V.11b	800.000.000	1.600.000.000
D - OWNER'S EQUITY	400		174.467.585.661	157.557.355.798
1. Owner's contributed capital	411		131.013.250.000	131.013.250.000
- Ordinary shares carrying voting rights	411a		131.013.250.000	131.013.250.000
- Preferred shares	411b			
2. Share premium	412			
5. Repurchased shares	415		(75.000.000)	(75.000.000)
7. Foreign exchange differences	417			
8. Investment and development fund	418	V.19e	17.261.272.049	17.261.272.049
9. Other funds	419	V.19e	22.618.063.612	5.707.833.749
10. Undistributed Profit after tax	420		5.707.833.749	2.860.430.440
- Undistributed profit accumulated to the end of previous year	420a		16.910.229.863	2.847.403.309
- Undistributed profit of the current period	420b			
TOTAL RESOURCES (440 = 300 + 400)	440		268.890.935.359	259.082.390.497

Prepared, October 17th, 2026

Preparer
(Signature and full name)



Le Phuong Thao

Chief accountant
(Signature and full name)



Le Phuong Thao

Legal Representative
(Signature, full name and stamp)



Le Thanh Son

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

INCOME STATEMENT

From 01 Jul. 2026 to 30 Sep. 2026

Currency: VND

Items	Codes	Notes	Quarter 3		Accumulated from beginning of the year to end of quarter 3	
			Current year	Previous year	Current year	Previous year
1. Gross revenue from goods sold and services rendered	01	V1.1	123.339.924.025	46.745.789.135	365.256.060.820	98.815.681.801
2. Revenue deductions	02	V1.2	21.804.000	637.241	21.804.000	637.241
3. Net revenue from goods sold and services rendered (10=01-02)	10		123.318.120.025	46.745.151.894	365.234.256.820	98.815.044.560
4. Cost of goods sold	11	V1.3	117.386.361.613	42.912.816.888	330.727.637.061	87.583.226.101
5. Gross profit from goods sold and services rendered (20=10-11)	20		5.931.758.412	3.832.335.006	34.506.619.759	11.231.818.459
6. Profit/loss of sale and liquidation of investment real estate	21					
7. Financial income	22	V1.4	175.812.608	662.395	347.998.714	288.720.141
8. Financial expenses	23	V1.5	1.535.950.971	1.543.547.249	3.222.726.779	2.661.742.927
- In which: Interest expense	24		19.717.260	1.543.547.249	1.685.609.414	2.661.742.927
9. Selling expenses	25	V.8b	1.497.092.300	944.539.772	7.724.570.998	2.955.936.447
10. General and administration expenses	26	V.8a	1.263.777.131	940.795.282	3.447.624.179	3.032.646.719
11. Operating profit {30=20+(21-22)-(25+26)}	30		1.810.750.618	404.115.098	20.459.696.517	2.870.212.507
12. Other income	31	V1.6		26.332.250		70.448.114
13. Other expenses	32	V1.7	69.741.303	10.045.600	278.155.882	45.845.600
14. Other profits (40 = 31 - 32)	40		(69.741.303)	16.286.650	(278.155.882)	24.602.514
15. Total accounting profit before tax (50 = 30 + 40)	50		1.741.009.315	420.401.748	20.181.540.635	2.894.815.021
16. Current corporate income tax expenses	51	V.10	362.150.124	86.089.470	3.271.310.772	574.316.003
17. Deferred corporate income tax expenses	52					
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60	V.13	1.378.859.191	334.312.278	16.910.229.863	2.320.499.018
19. Basic earnings pers share	70	V.11	105	29	1.291	180
20. Declining interest on stocks	71	V.11				

Prepared, October 17th, 2026

Legal Representative
(Signature, full name and stamp)

Chief accountant
(Signature and full name)

Preparer
(Signature and full name)

Le Phuong Thao

Le Phuong Thao

Le Thanh Son



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

CASH FLOW STATEMENT

(Under indirect method)

From 01 Jul. 2026 to 30 Sep. 2026

Currency: VND

Items	Code s	Notes	This year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
<i>1. Profit before tax</i>	<i>01</i>		<i>20.181.540.635</i>	<i>2.894.815.021</i>
<i>2. Adjustments for</i>				
- Depreciation and amortization of fixed assets	02		1.391.133.470	1.410.827.988
- Provisions	03			
- Gains/ losses from unrealized foreign exchange	04		18.788.597	
- Gains/ losses from investing activities	05		(157.024.011)	(662.395)
- Interest expenses	06		19.717.260	1.543.547.249
- Other adjustments	07			
<i>3. Operating profit before changes in working capital</i>	<i>08</i>		<i>21.454.155.951</i>	<i>5.848.527.863</i>
- Increase/ decrease in receivables	09		(6.438.969.136)	(18.543.954.076)
- Increase/ decrease in inventories	10		(6.382.635.300)	(39.575.914.334)
- Increase/ decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		5.296.191.159	11.852.226.185
- Increase/ decrease in prepaid expenses	12		(288.028.809)	(415.092.465)
- Increase or decrease in trading securities	13			
- Interest paid	14		(1.440.151.336)	(1.543.547.249)
- Corporate income tax paid	15		(300.000.000)	(300.000.000)
- Other cash inflows	16			
- Other cash outflows	17		(87.741.303)	(62.036.012)
<i>Net cash flows from operating activities</i>	<i>20</i>		<i>11.812.821.226</i>	<i>(42.739.790.088)</i>
II. Cash flows from investment				
1. Purchases and construction of fixed assets and other long-term assets	21			
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22			26.332.250
3. Cash outflow for lending, buying debt instruments of other entities	23		(3.000.000.000)	
4. Cash recovered from lending, selling debt instruments of other entities	24		5.000.000.000	
5. Equity investments in other entities	25		(2.500.000.000)	
6. Cash recovered from investments in other entities	26			
7. Interest earned, dividends and profits received	27		157.024.011	662.395
<i>Net cash flows from investing activities</i>	<i>30</i>		<i>(342.975.989)</i>	<i>26.994.645</i>
III. Cash flows from financial activities				
1. Proceeds from issuing stocks and capital contributions from equity owners	31			
2. Repayment for capital contributions and, repurchase of stock issued	32			
3. Proceeds from borrowings	33		50.881.088.694	60.441.896.065
4. Repayment of borrowings	34		(68.732.214.599)	(26.186.621.850)

Items	Code s	Notes	This year	Previous year
1	2	3	4	5
5. Payments for financial leased assets	35			
6. Dividends and profit paid to the owners	36			
<i>Net cash flows from financing activities</i>	40		(17.851.125.905)	34.255.274.215
<i>Net cash flows during the period (50 = 20+30+40)</i>	50		(6.381.280.668)	(8.457.521.228)
<i>Cash and cash equivalents at the beginning of year</i>	60		13.060.526.134	24.165.525.171
Effect of changes in foreign exchange rates	61		338.963	
<i>Cash and cash equivalents at the end of year</i>	70	V.1	6.679.584.429	15.708.003.943

Prepared, October 17th, 2026

Preparer
(Signature and full name)



Le Phuong Thao

Chief accountant
(Signature and full name)



Le Phuong Thao

Legal Representative
(Signature, full name and stamp)




Le Thanh Son

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

NOTES TO FINANCIAL STATEMENT

Quarter 3, 2026

I Operational characteristics of the Company:

1. The ownership:

Truong Phu Joint Stock Company is a joint stock company established under Business Registration Certificate No. 0800298748, first registered on August 9th, 2005, with the 10th amendment registered on November 5, 2025, issued by the Department of Finance of Hai Phong City.

The Company's charter capital is: VND 131.013.250.000 (One hundred thirty-one billion, one hundred thirteen million, two hundred fifty thousand Vietnamese dong).

Paid-in capital as of September 30th, 2026, is: VND 131.013.250.000 (One hundred thirty-one billion, one hundred thirteen million, two hundred fifty thousand dong).

Number of the Company's employees as at September 30th 2026: 82 people.

2. The Company's principal activities: Manufacturing and trading of various types of electrical cables..

3. Company structure:

Head Office

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

Branches and Representative Offices

Branches:

Branch Name: Truong Phu Joint Stock Company – Hanoi Branch

Address: 175A Phung Hung, Hoan Kiem Ward, Hanoi City

Branch Code: 0800298748-002

Representative Offices:

Representative Office's name: Representative Office of Truong Phu Joint Stock Company.

Address: House No. 10, Villa Area II, Bac Linh Dam, Dinh Cong Ward, Hanoi City

Representative Office Tax Code: 0800298748-001

II Fiscal year and accounting currency:

1. Fiscal year: The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit: The accounting currency is Viet Nam Dong (VND).

III Accounting standards and system:

Company applies Vietnamese Accounting Standards, which issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the corporate accounting regime.

IV Significant accounting policies:

1. Accounting exchange rate types:

The recognition, assessment, treatment of exchange differences arising in the year recorded under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, guiding the accounting regime for enterprises.

NOTES TO FINANCIAL STATEMENT

Quarter 3, 2026

2. Recognition of cash and cash equivalents:

Cash include cash on hand, demand deposits and short-term, cash in transit, monetary gold. Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

3. Recognition of inventories:

3.1 Principle of evaluating inventories:

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

The costs of inventories purchased comprise the purchase price, non- reimbursable taxes and duties, and transport, handling and other costs directly attributable to the purchase.

The costs of inventories produced comprise the direct materials; direct labor, fixed and variable production overheads that are incurred in converting materials, supplies into finished goods.

3.2 Method of recording inventories: The Company applies the perpetual method to record inventory.

3.3 Provision for devaluation of inventories: Based on the customer's capacity and consumption situation.

4. Principles for recognizing trade receivables and other receivables:

Trade receivables, advances to suppliers, internal receivables, receivables based on the progress of construction contracts (if any), and other receivables at the reporting date are classified as follows:

- Those with a collection or payment term of less than one year (or within one operating cycle) are classified as Current Assets.
- Those with a collection or payment term of more than one year (or beyond one operating cycle) are classified as Non-current Assets.

5. Principles for determining receivables and payables based on the progress of construction contracts: None incurred.

6. Recording and depreciating fixed assets:

6.1 Recording principle of tangible and intangible fixed assets:

Fixed assets are recognized at historical cost. During their use, fixed assets are recorded at cost, accumulated depreciation, and net book value.

6.2 Depreciation methods for tangible fixed assets and intangible fixed assets:

Fixed assets are depreciated in accordance with the straight-line method and obeying the depreciation rate according to Circular No.45/2013/TT-BTC dated 25 April 2013 and Circular No 147/2016/TT-BTC date 13th October 2016 amending, supplementing some articles Circular No 45/2013/TT-BTC date 25th April 2013 of the Ministry of Finance.

7. Principles for the capitalization of borrowing costs and other expenses:

7.1 Principles for the capitalization of borrowing costs

Borrowing costs directly related to the construction or production of uncompleted assets is calculated on the value of such assets (capitalized), including interest rate, allocation of discounts or premium when issuing bonds, the additional costs incurred in relation to the process of loan procedures.

The capitalization of borrowing costs shall be suspended during the periods when the process of construction or production of uncompleted assets interruption unless it is necessary.

NOTES TO FINANCIAL STATEMENT

Quarter 3, 2026

The capitalization of borrowing costs should cease when the major activities are necessary for preparing the uncompleted asset into use or sale are completed. Borrowing costs incurred after will be recognized as cost of production, sales in the period they are arisen.

purpose of acquiring assets in progress must be deducted (-) in borrowing costs incurred capitalized.

Borrowing costs capitalized during a period should not exceed the total borrowing costs incurred during the period. The lending rate and the amortization of the discount or premium is capitalized in each period must not exceed the actual interest incurred and amortized discount or premium in that period.

Capitalization rate borrowing costs used to determine borrowing costs capitalized during the period:
Not arise.

7.2 Principles for the capitalization of other expenses:

Prepaid expenses: Prepaid expenses allocated to basic construction investment activities, renovation, and upgrading of fixed assets during the period are capitalized into the fixed assets under construction or those being renovated and upgraded.

Other expenses: Other expenses incurred for basic construction investment activities, renovation, and upgrading of fixed assets during the period are capitalized into the fixed assets under construction or those being renovated and upgraded.

7.3 Method for allocating prepaid expenses:

All expenses into the deploying period are recorded into the operating costs, expect for satisfying the condition to be recorded intangible fixed assets.

The calculation and allocation of prepaid expenses to operating expenses for each accounting period must be based on nature and extent of each type of expenses to select appropriate method and criteria.

8. Recognition of trade payables and other payables:

Payables to suppliers, internal payables, other payables, and borrowings at the reporting date are classified as follows:

- Those with a payment term of less than one year or within one operating cycle are classified as Current Liabilities.
- Those with a payment term of more than one year or beyond one operating cycle are classified as Non-current Liabilities.

Assets awaiting resolution (shortages pending settlement) are classified as Current Liabilities. Deferred income tax is classified as Non-current Liabilities..

9. Recognition of prepaid expenses:

Prepaid expenses that relate only to the current financial year's operating costs are recognized as short-term prepaid expenses.

The following expenses were incurred during the financial year but are recorded as long-term prepaid expenses to be gradually allocated to the operating results:

- Incorporation costs;
- Pre-operating and production preparation costs (including training expenses);
- Relocation costs and corporate reorganization expenses;
- Large-scale trial run and pilot production costs;
- High-value tools and equipment issued for use;
- Exchange rate loss during the basic construction investment phase;
- Major one-time repair costs for fixed assets.

10. Recognition of owner's equity:

10.1 Recognition of dividends:

NOTES TO FINANCIAL STATEMENT

Quarter 3, 2026

Dividends payable to shareholders are recognized as payables in the Company's Balance Sheet after the Board of Directors has announced the dividend distribution.

10.2 Principles for setting aside reserves and funds from after-tax profits:

After-tax corporate profits, once approved by the Board of Directors, are allocated to reserves and funds in accordance with the Company's Charter and current legal regulations.

11. Recognition of revenue:

Revenue from sale of goods is recognized when all following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The cost incurred or to be incurred in the respect of the sale transaction can be measured reliably

11.1 Financial income:

Revenue from interest, royalties, dividends and profit sharing and other financial activities is recognized when all two (2) conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

Dividends and profits are recognized when the Company is entitled to receive dividends or the right to receive profit from the capital contribution.

12. Accounting principles for cost of goods sold:

The provision against devaluation of goods in stock is included in cost price of goods sold on the basis of the inventory and the difference between the net realizable value lower than the cost price of inventories. In determining the amount of discounted inventory that needs setting up provisions, accountants must eliminate the inventory volume that has been signed consumption contracts (net value that may be earned is not less than book value), but not yet delivered to the customer if there is certainty evidence that customers shall not abandon the contract performance.

When selling products, goods associated with equipment, spare parts, the value of equipment and spare parts is recorded in the cost price of goods sold.

For the value of inventory lost, accountants must account immediately into the cost price of goods sold (after deducting compensation, if any).

For the cost of direct materials consumed in excess of normal level, labor costs, fixed manufacturing overhead costs not allocated to the value of products in stock, accountants must account into the cost price of goods sold (after deducting compensation, if any) even if products, goods have not been determined to be consumed.

The import tax, special excise tax, environmental protection tax calculated to the value of goods purchased when delivering goods for sale but such taxes are refunded shall be recorded a decrease of the cost price of goods sold.

13. Selling expenses and general and administration expenses:

a. Selling expenses:

Expenses actually incurred in process of selling products, goods, providing services, including publicity expenses, demonstration expenses, advertising expenses, sale commission, warranty charges of goods and products (excluding construction activity), maintenance charges, cost of packing, transportation,...

Costs that are not considered as business income tax expense under the provisions of the tax Law but have full invoices and have accounted in accordance with accounting policy shall not be recorded a

NOTES TO FINANCIAL STATEMENT

Quarter 3, 2026

decrease in accounting costs but only adjusted in final business income tax declaration to increase the business income tax payable.

Selling expenses is opened in details suitable to contents of expenses, such as: pay roll expenses, costs of materials, package, tools, supplies, fixed assets depreciation, characteristic.

b. General and administration expenses:

General and administration expenses including salary expenses of business' administrative staffs(salary, wages, subsidies,...); social insurance, medical insurance, labor union expenses, unemployment insurance of administrative staff, expenses of office materials, labor instruments, depreciation of fixed assets used for administration, lease rent, license tax, provision for bad debts, outsourced services(electricity, water, telephone, fax, assets warranty, fire and explosive accidents,...) other cash expenses(expenses of entertainment, customer conference...).

General administration expenses that are not considered as business income tax expense under the provisions of the tax Law but have full invoices and have accounted in accordance with accounting policy shall not be recorded a decrease in accounting costs but only adjusted in final business income tax declaration to increase the business income tax payable.

14. Principles and method of recording current income tax expense:

Current income tax:

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

TRUONG PHU JOINT STOCK COMPANY

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NOTES TO FINANCIAL STATEMENT

From 01 Jul. 2026 to 30 Sep. 2026

V- ADDITIONAL INFORMATION TO ITEMS IN SEPARATE BALANCE SHEET

	Currency: VND	
	Closing Period	Opening Balance
1. CASH AND CASH EQUIVALENTS		
* Cash on hand (VND)	115.775.645	147.219.718
* Cash in bank	5.472.335.818	12.913.306.416
+ <i>Cash in bank (VND)</i>	6.535.603.554	12.863.006.533
- Bank for Investment and Development of Vietnam - Hai Duong Branch	2.797.959.893	5.042.228.824
- Vietnam Technological and Commercial Joint Stock Bank - Ha Noi	20.528.392	985.327
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch	2.146.204.953	2.389.942.800
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	1.561.402.979	5.420.356.456
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Industrial Park	9.507.337	9.493.126
+ <i>Cash in bank (USD)</i>	28.205.230	50.299.883
- Bank for Investment and Development of Vietnam - Hai Duong Branch (# 1,338.85 USD)	13.556.514	35.314.846
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch (# 568.11 USD)	14.648.716	14.985.037
Total	6.679.584.429	13.060.526.134

	Closing Period		Opening Balance	
	Original cost	Book value	Original cost	Book value
2. FINANCIAL INVESTMENTS				
Held-to-maturity investments				
+ over 3 months	6.500.000.000	6.500.000.000	-	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade- Hai Duong Branch (*)	3.500.000.000	3.500.000.000		
- Vietnam Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Duong Branch (*)	3.000.000.000	3.000.000.000		
Total	6.500.000.000	6.500.000.000		

Note:

(*) Time deposits

- Time Deposit Agreement date September 21th 2026, between Vietnam Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Duong Branch and Truong Phu Joint Stock Company; Deposit amount: VND 3.000.000.000; Term: 6 months; Interest rate 8,0%% per annum.
- Online Time Deposit Confirmation of Vietnam Joint Stock Commercial Bank for Industry and Trade- Hai Duong Branch; Deposit amount: VND 3.500.000.000; Term: 6 months; Deposit date: 02/04/2026; Maturity date: 02/10/2026; Interest rate 7,5%% per annum.

TRUONG PHU JOINT STOCK COMPANY*Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam***NOTES TO FINANCIAL STATEMENT***From 01 Jul. 2026 to 30 Sep. 2026***3. TRADE RECEIVABLES**

	Closing Period	Opening Balance
* Short-term trade receivables	61.859.526.794	40.850.414.768
Receivable from customers accounting for 10% or more on total customer receivables	25.527.038.242	21.265.894.824
- Tran Phu Mechanical & Electrical Investment JSC	25.527.038.242	21.265.894.824
The other receivables	36.332.488.552	19.584.519.944
- Bach Khoa Investment and Development JSC	3.355.632.603	3.355.632.603
- Blue House Manufacturing JSC	1.449.664.570	1.635.472.152
- Dai Phu Thanh General Trading Co. Ltd	2.885.511.258	1.491.240.100
- Khanh Nguyen General Development Co., Ltd	5.851.867.304	
- Dieu Linh Trade Co., Ltd	3.536.849.135	1.313.844.604
- Other clients	19.252.963.682	11.788.330.485
Total	61.859.526.794	40.850.414.768

4. ADVANCE TO SUPPLIERS

	Closing Period	Opening Balance
* Short-term advance to suppliers	4.433.778.531	18.053.328
- VETC Automatic Toll Collection Co., Ltd	10.268.130	9.959.980
- Thien Ma Labor Safety Equipment Co., Ltd		6.000.000
- Xich Viet JSC	2.734.405	2.093.348
- Firestar JSC	4.315.670.496	
- Other suppliers	105.105.500	
Total	4.433.778.531	18.053.328

TRUONG PHU JOINT STOCK COMPANY

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NOTES TO FINANCIAL STATEMENT

From 01 Jul. 2026 to 30 Sep. 2026

4. OTHER RECEIVABLES

	Closing Period		Opening Balance	
	Value	Provision	Value	Provision
Short-term receivables	393.644.340		10.182.626.350	
Other receivables	291.644.340		10.172.626.350	
- Interest receivables	135.369.040			
- Other receivables	156.275.300		172.626.350	
- Mr. Nguyen Hong Giang (*)			10.000.000.000	
Advance	102.000.000		10.000.000	
Total	393.644.340		10.182.626.350	

Note (*): This amount represents the share transfer payment pursuant to Share Transfer Agreement No. 07/2025/HDCN dated July 9, 2025, in Sao Phuong Bac Mineral Joint Stock Company between Truong Phu Joint Stock Company and Mr. Nguyen Hong Giang.

6. BAD DEBTS

	Closing Period			Opening Balance		
	Time overdue	Original value	Recoverable value	Time overdue	Original value	Recoverable value
Trade receivables						
- Bach Khoa Investment and Development JSC	Over 3 years	3.355.632.603		Over 3 years	3.355.632.603	
Total		3.355.632.603			3.355.632.603	

7. INVENTORY

	Closing Period		Opening Balance	
	Original value	Provision	Original value	Provision
- Raw materials	69.602.543.659		66.033.785.511	
- Work-in-progress	31.700.505.395		31.578.744.969	
- Finished goods	26.557.242.282		43.373.476.522	
Total	127.860.291.336		140.986.007.002	

TRUONG PHU JOINT STOCK COMPANY

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NOTES TO FINANCIAL STATEMENT

From 01 Jul. 2026 to 30 Sep. 2026

8. INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Vehicles, transmission equipment	Administrative tools	Total
Original cost					
Opening Period	52.756.328.972	172.198.704.493	13.990.759.612	534.380.710	239.480.173.787
- Purchases					
- Increases due to complete construction					
- Other increase					
- Conversion into investment properties					
- Disposals					
- Other decreases					
Closing Period	52.756.328.972	172.198.704.493	13.990.759.612	534.380.710	239.480.173.787
Accumulated depreciation					
Opening Period	35.233.174.126	146.493.819.184	12.433.199.477	364.513.542	194.524.706.329
- Depreciation during the fiscal period	450.296.133	745.829.139	137.567.358	8.808.021	1.342.500.651
- Other increases					
- Conversion into investment properties					
- Disposals					
- Other decreases					
Closing Period	35.678.556.391	147.239.648.323	12.570.766.835	373.321.563	195.862.293.112
Net book value					
- At the opening date of the period	17.523.154.846	25.704.885.309	1.557.560.135	169.867.168	44.955.467.458
- At the closing date of the period	17.077.772.581	24.959.056.170	1.419.992.777	161.059.147	43.617.880.675

9. INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Vehicles, transmission equipment	Administrative tools	Total
Original cost					
Opening Period	5.723.202.000	127.090.000	1.818.181.819		7.668.473.819
- Purchases		120.000.000			120.000.000
- Other increases					
- Disposals					
- Other decreases					
Closing Period	5.723.202.000	247.090.000	1.818.181.819		7.788.473.819
Accumulated depreciation					
Opening Period	2.744.606.006	98.914.214	1.818.181.819		4.661.702.039
- Depreciation during the fiscal period	42.082.368	11.464.319			53.546.687
- Other increases					
- Disposals					
- Other decreases					
Closing Period	2.786.688.374	110.378.533	1.818.181.819		4.715.248.726
Net book value					
- At the opening date of the period	2.978.595.994	28.175.786			3.006.771.780
- At the closing date of the period	2.936.513.626	136.711.467			3.073.225.093

10. PREPAID EXPENSES

* Long-term prepaid expenses
- Cost of allocating tools and instruments
Total

Closing Period	Opening Balance
	2.965.721.271
	2.965.721.271
	2.965.721.271

TRUONG PHU JOINT STOCK COMPANY

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NOTES TO FINANCIAL STATEMENT

From 01 Jul. 2026 to 30 Sep. 2026

11. LOANS AND FINANCIAL LEASES	Closing Period		During the period		Opening Balance	
	Value	Value able to be paid off	Increase	Decrease	Value	Value able to be paid off
a. Short-term loan	77.025.150.576	77.025.150.576	50.881.088.694	68.732.214.599	85.731.887.840	85.731.887.840
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hai Duong Branch (1)	34.577.948.026	34.577.948.026	19.716.477.094	30.132.214.599	44.997.408.919	44.997.408.919
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch (2)	39.565.238.726	39.565.238.726	28.282.647.776	31.000.000.000	8.572.773.586	8.572.773.586
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch (3)	2.881.963.824	2.881.963.824	2.881.963.824	4.100.000.000	32.161.705.335	32.161.705.335
- Other loan (4)				3.500.000.000		
b. Long-term loan	800.000.000	800.000.000			1.600.000.000	1.600.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hai Duong Branch (5)	800.000.000	800.000.000			1.600.000.000	1.600.000.000
Total	77.825.150.576	77.825.150.576	50.881.088.694	68.732.214.599	87.331.887.840	87.331.887.840

(1) This is a loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Duong Branch under Loan Agreement 01/2025/833497/HDTD dated November 21, 2025, with the following details:

- Credit limit: VND 45.000.000.000

- Purpose: To supplement working capital, provide guarantees, and open Letters of Credit (L/C)

- Term of credit limit: 12 months from the date of signing the agreement

- Interest rate: Determined according to each specific credit agreement, guarantee agreement, or issued L/C

- Collateral:

+ Mortgage Agreement No. 01/2013/HDTCTP dated August 16, 2013, signed between Truong Phu JSC and BIDV Hai Duong

+ Mortgage Agreement No. 01/2011/HDTCTP dated April 27, 2011, signed between Truong Phu JSC and BIDV Hai Duong

+ Asset Mortgage Agreement No. 01/2021/833497/HDTCTP dated January 15, 2021, signed between Truong Phu JSC and BIDV Hai Duong.

- (2) This is a loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch under Loan Agreement 19.08/2025-HDCVHM/NHCT340-TRUONGPHU dated September 29, 2025, with the following details:
- Credit limit: VND 60.000.000.000;
 - Purpose: To supplement working capital for the production and business activities of copper wire, electrical and electronic cables, and for paper trading;
 - The interest rate on this loan under the agreement is adjustable interest rate;
 - Collateral:
 - + Asset Mortgage Agreement No. 5785.2012/HĐTC dated December 18, 2012, signed between the Lender - Mortgagee and Mr. Le Thanh Son and Mrs. Cao Thi Thu Ha;
 - + Asset Mortgage Agreement No. 06/2021/HĐBĐ/NHCT340/TRUONGPHU-DUCDONG12000T dated July 8, 2021, signed between the Lender - Mortgagee and the Borrower - Mortgagee;
 - + Asset Mortgage Agreement No. 06/2021/HĐBĐ/NHCT340/TRUONGPHU-MICA dated July 8, 2021, signed between the Lender - Mortgagee and the Borrower - Mortgagee.
- (3) This is a loan from Vietnam Joint Stock Commercial Bank for Foreign Trade - Ba Dinh Branch under Credit Limit Loan Agreement 01/2026/CTD/VCBBD-TP dated September 30th, 2026, with the following details:
- Credit limit: VND 60.000.000.000;
 - Purpose: To finance lawful, reasonable, and valid short-term credit needs in support of the production and business;
 - Term of credit limit: 12 months from the date of signing the agreement;
 - Interest rate: According to the bank's interest rate notifications applicable at each period and stated on each promissory note.
 - Collateral: Mortgage agreement for land use rights and residential property No. 01/2022/BDS/VCBBD-TP dated March 28, 2022, between Truong Phu Joint Stock Company and Mr. Le Thanh Son.
- (4) This is a loan from Ms. Nguyen Thu Ha under Loan Agreement No. 01/HĐCVT/26 dated May 15th, 2026, with the following details:
- Loan amount: VND 6,500,000,000
 - Purpose of the loan: supplement to working capital
 - Loan term: 06 months from the date of contract
 - Interest rate: free first 02 months, after that 8%/year
- (5) This is a loan from Vietnam Joint Stock Commercial Bank for Investment and Development - Hai Duong Branch under Loan Agreement No. 02/2020/833497/HĐTD dated October 29, 2020, with the following details:
- Loan amount: VND 8,000,000,000
 - Purpose of the loan: Investment in the construction and installation of a rooftop solar power system
 - Loan term: 72 months from the date of the first disbursement
 - Interest rate: 9.0% per year, applicable until January 31, 2021; thereafter, adjusted quarterly or as notified by the bank
 - Collateral: Rooftop solar power system.

12. TRADE PAYABLES

	Closing Period		Opening Balance	
	Value	Value able to be paid off	Value	Value able to be paid off
* Short-term trade payables	3.795.292.326	3.795.292.326	4.845.043.174	4.845.043.174
Short-term trade payables account for 10% of total short-term trade payables	2.409.858.324	2.409.858.324	3.350.860.164	3.350.860.164

- 3H Vinacom Co., Ltd	1.218.645.000	1.218.645.000	1.636.469.244	1.636.469.244
- PVC Xanh Additives JSC	691.172.352	691.172.352	916.866.000	916.866.000
- Hoang Khoa Manufacturing and Trading Services JSC	500.040.972	500.040.972	797.524.920	797.524.920
Other short-term trade payables	1.385.434.002	1.385.434.002	1.494.183.010	1.494.183.010
- Bluestar Plastic JSC			381.633.901	381.633.901
- Viet Logos JSC			375.571.957	375.571.957
- Shanghai Goya Import & Export Co., Ltd (14.296,50 USD)	368.670.994	368.670.994	377.098.781	377.098.781
- Hai Duong Petroleum Materials JSC	84.151.756	84.151.756	58.430.618	58.430.618
- Other suppliers	932.611.252	932.611.252	301.447.753	301.447.753
Total	3.795.292.326	3.795.292.326	4.845.043.174	4.845.043.174

13. ADVANCES FROM CUSTOMERS

* Short-term advances from customers

- Anh Viet Joint Stock Co.				
- Xuan Kien Electrical Equipment Co., Ltd				
- Mai Van Thanh				
- Other customers				
Total				

	Closing Period	Opening Balance
	53.907.390	206.373.147
	39.148.815	150.000.000
	0	28.392.423
	0	27.880.724
	14.758.575	100.000
	53.907.390	206.373.147

14. TAXES AND OTHER OBLIGATIONS PAYABLE TO THE

- Value-Added Tax (VAT)				
- Value-Added Tax (VAT) on imported goods				
- Business income tax				
- Personal income tax				
- Land tax and land rent				
- Excise				

	Opening Balance	Arising during the year	Closing Period
	Receivable	Payable	Receivable Payable
		10.961.981.352	10.961.981.352
		23.228.346	23.228.346
	10.383.030	458.076.465	395.926.341
		181.626.350	18.000.000
			33.000.000
			2.360.927.742
			33.000.000
Total	10.383.030	181.626.350	2.393.927.742



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15. PAYABLES TO EMPLOYEES	Closing Period	Opening Balance
- Payables to employees	1.169.611.000	3.332.829.000
Total	1.169.611.000	3.332.829.000
16. ACCRUED EXPENSES	Closing Period	Opening Balance
- Accrued interest expenses	94.365.155	98.305.569
- Business cooperation Costs	4.008.332.600	
Total	4.102.697.755	98.305.569
17. OTHER PAYBALES	Closing Period	Opening Balance
* Short-term	3.675.081.020	4.121.287.730
- Dividends payable	3.675.081.020	3.677.287.730
- Remuneration of the Board of Directors and the Supervisory Board		444.000.000
- Others		
Total	3.675.081.020	4.121.287.730
18. BONUS AND WELFARE FUNDS, EXECUTIVE BOARD	Closing Period	Opening Balance
- Bonus	1.332.531.362	1.332.531.362
- Welfare funds	75.150.527	75.150.527
Total	1.407.681.889	1.407.681.889

TRUONG PHU JOINT STOCK COMPANY

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NOTES TO FINANCIAL STATEMENT

From 01 Jul. 2026 to 30 Sep. 2026

19. OWNER'S EQUITY

a/ Statement of fluctuations in owner's equity

	Item of owner's equity					Total
	Capital contributed	Treasury shares	Investment and development fund	Other sources of capital	Retained earning	
A	1	2	3	4	5	6
Beginning balance of the previous year	116.985.750.000	(75.000.000)	17.261.272.049	3.650.000.000	16.887.930.440	154.709.952.489
- Increases in capital	14.027.500.000					14.027.500.000
- Profits in the previous year					2.847.403.309	2.847.403.309
- Other increase						
- Decrease in capital						
- Losses in the previous year						
- Other decreases					14.027.500.000	14.027.500.000
Beginning balance of this year	131.013.250.000	(75.000.000)	17.261.272.049	3.650.000.000	5.707.833.749	157.557.355.798
- Increases in capital						
- Profits in this period					1.378.859.191	1.378.859.191
- Other increases						
- Decrease in capital						
- Losses in this year						
- Other decreases						
Ending balance of this year	131.013.250.000	(75.000.000)	17.261.272.049	3.650.000.000	22.618.063.612	174.467.585.661

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NOTES TO FINANCIAL STATEMENT

From 01 Jul. 2026 to 30 Sep. 2026

b/ Details of owner's contributed capital	Rate	Closing Period	Opening Balance
- Capital contribution of State	0%		
- Capital contribution of other objects	100%	131.013.250.000	131.013.250.000
Total	100%	131.013.250.000	131.013.250.000

c/ Transactions involving owners' equity and dividend distribution, profit sharing

	Closing Period	Opening Balance
- <i>Owner's contributed capital</i>		
+ Contributed capital at beginning of the year	131.013.250.000	131.013.250.000
+ Increase in contributed capital of the year		
+ Decrease in contributed capital of the year		
+ Contributed capital at ending of the year	131.013.250.000	131.013.250.000
- <i>Dividends distributed profits</i>		

d/ Shares

	Closing Period	Opening Balance
- Quantity of issued shares	13.101.325	13.101.325
- Quantity of published shares	13.101.325	13.101.325
+ Common shares	13.101.325	13.101.325
+ Preference shares		
- Quantity of repurchased shares	7.500	7.500
+ Common shares	7.500	7.500
+ Preference shares		
- Quantity of outstanding shares	13.093.825	13.093.825
+ Common shares	13.093.825	13.093.825
+ Preference shares		

* Face value of outstanding shares: 10.000 VND per share

e/ The company's funds

	20.911.272.049	20.911.272.049
- Investment and development fund	17.261.272.049	17.261.272.049
- Other sources of capital	3.650.000.000	3.650.000.000

20. OFF-BALANCE SHEET ITEMS*** Foreign currencies**

	Closing Period	Opening Balance
- USD	1.087,16	1.906,96
Total	1.087,16	1.906,96

VI. ADDITIONAL INFORMATION TO INCOME STATEMENT**1. GROSS REVENUE FROM GOODS SOLD AND SERVICES RENDERED**

	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
- Revenue from sale of finished products	365.256.060.820	98.815.681.801
Total	365.256.060.820	98.815.681.801

2. REVENUE DEDUCTIONS

- Sales returns

Total

Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
21.804.000	637.241
21.804.000	637.241

3. COST OF GOODS SOLD

- Costs of finished products sold

Total

Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
330.727.637.061	87.583.226.101
330.727.637.061	87.583.226.101

4. FINANCIAL INCOME

- Interest income

- Unrealized gain from foreign exchange difference

Total

Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
328.902.181	288.044.653
19.096.533	675.488
347.998.714	288.720.141

5. FINANCIAL EXPENSES

- Interest expense

- Realized loss from foreign exchange difference

Total

Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
1.685.609.414	2.661.742.927
1.537.117.365	
3.222.726.779	2.661.742.927

6. OTHER INCOME

- Income from assets liquidation

- Other income

Total

Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
	15.000.000
	55.448.606
	70.448.606

7. OTHER EXPENSES

- Other expense

Total

Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
278.155.882	45.845.600
278.155.882	45.845.600

8. SELLING EXPENSES AND GENERAL & ADMINISTRATION EXPENSES

a) General and administration expenses

- Management staff expenses

- Administrative materials expenses

- Office supplies

- Management fixed assets depreciation expenses

Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
2.120.129.680	1.840.718.000
913.890	1.032.228
382.171.650	353.405.289

- Taxes and fees	71.538.483	74.120.130
- Out-source services	786.270.476	692.571.072
- Other administration expenses	86.600.000	70.800.000
Total	3.447.624.179	3.032.646.719

	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
b) Selling expenses		
- Expenses for sales staff	2.004.667.188	1.806.069.618
- Material and packaging expenses	12.134.775	13.300.859
- Fixed assets depreciation expenses	138.764.798	147.712.243
- Out-source services	1.041.933.870	978.869.095
- Other expenses in cash	4.527.070.367	9.984.632
Total	7.724.570.998	2.955.936.447

9. BUSINESS OR PRODUCTION EXPENSES CLASSIFIED BY ITEMS

	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
- Expenses for raw materials, materials	750.108.452.657	334.969.608.859
- Expenses for employees	7.872.144.622	6.977.143.419
- Cost of amortization of fixed assets	3.736.266.653	3.777.621.692
- Out-source services	4.946.542.210	4.772.815.146
- Other expenses in cash	4.930.592.805	475.304.523
Total	771.593.998.947	350.972.493.639

10. CURRENT CORPORATE INCOME TAX EXPENSES

	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
- Corporate income tax expenses determined according to taxable income of the current year	3.271.310.772	574.316.003
Total	3.271.310.772	574.316.003

11. BASIC EARNINGS PER SHARE

	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
+ Accounting profit after corporate income tax	16.910.229.863	2.320.499.018
+ Bonus and welfare fund		
+ Profit/(Loss) attributable to common share holders	16.910.229.863	2.320.499.018
+ Basic earnings/(loss) per share	1.291	180

12. REMUNERATION OF THE BOARD OF DIRECTORS AND THE SUPERVISORY BOARD

	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
- Remuneration of the Board of Directors and the Supervisory Board		444.000.000

Total

444.000.000

13. CORPORATE INCOME TAX AND PROFIT AFTER TAX

	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
a- Total accounting profits before-tax	20.181.540.635	2.894.815.021
b- Increase accounting profits	278.155.882	45.845.600
+ Non-deductible expenses	278.155.882	45.845.600
c- Decrease accounting profits	4.103.142.660	69.080.608
+ Borrowing costs (interest expenses) of previous years in accordance with Decree No. 132/2020/ND-CP	4.103.142.660	69.080.608
d- Total taxable income (d=a+b-c)	16.356.553.857	2.871.580.013
e- Corporate income tax payable for the year	3.271.310.772	574.316.003
f- Corporate income tax exemptions and reductions		
g- Corporate income tax of previous years adjusted in the current year		
h- Corporate income tax payable (h=e-f+g)	3.271.310.772	574.316.003
i- Profit after corporate income tax (i=a-h)	16.910.229.863	2.320.499.018

VII. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE SEPARATE CASH FLOW STATEMENT

1-Actual borrowed amount received during the period:

- Proceeds from borrowing under ordinary loan agreements: VND 50.881.088.694

2- Amount of principal repaid during the period:

- Repayment of loan principal under ordinary loan agreements: VND 68.732.214.599.

VII. ADDITIONAL INFORMATION

1- Related parties transactions:

a) Related parties:

Related parties	Relationship
- The Board of Directors, the Supervisory Board, the Board of Management, Chief accountant	Executive board and related individuals

b) As of September 30th, 2026, the Company has no balance with related parties.

c) In the period, the Company have not arisen transactions with the related parties, as follow:

The Board of Management

Wage

	Position	Accumulated from beginning of the year to end of Q3/2026	Accumulated from beginning of the year to end of Q3/2025
Mr. Le Thanh Son	General Director	540.125.000	507.271.000
Mr. Nguyen To Duy	Deputy General Director	375.266.000	340.869.000
Mr. Ho Duc Thanh	Deputy General Director	364.348.000	359.448.000

Preparer
(Signature and full name)

Le Phuong Thao

Chief accountant
(Signature and full name)

Le Phuong Thao

Prepared, October 17th, 2026

Legal Representative
(Signature, full name and stamp)



Le Thanh Son