

No: 541/2026/CBTT-HIPC- Finance and Accounting Ho Chi Minh City, October 19th, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - **Hanoi Stock Exchange**

- Name of company: **HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY (HIPC)**
- Stock symbol: **HPI**
- Address: B Area, Street No. 1, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Nha Be District, Ho Chi Minh City, Vietnam.
- Telephone: 028 37800345 Fax: 028 37800341
- Website: <http://www.hiepphuoc.com/> Email: hiepphuocco@hiepphuoc.com
- Information Discloser: Mr. **Huynh Bao Duc** – General Director
- Telephone: 028 37800345
- Content of information disclosure:

Financial Statements in Quarter 03/2026

☒ *Separate Financial Statements (Listed organizations has no subsidiaries and superior accounting units have affiliated units);*

☐ *Consolidated Financial Statements (Listed organizations have subsidiaries);*

☐ *General Financial Statements (Listed organizations has an accounting units directly under its own accounting system).*

- *Cases in which the cause must be explained:*

+ *The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements:*

☐ Yes

☐ No

Explanatory documents in case of integration:

☐ Yes

☐ No

Explanatory documents in case of integration:

☐ Yes

☐ No

+ *The profit after corporate income tax in the business performance statement of the reporting period changes by 10% or more compared to the same period of the previous year:*

☐ Yes

☒ No

Explanatory documents in case of integration:

☐ Yes

☐ No

+ *The profit after tax in the reporting period suffered a loss, converted from profit in the same period last year to a loss in this period or vice versa:*

☐ Yes

☐ No

Explanatory documents in case of integration:

☐ Yes

☐ No

This information was published on the Company's website on October 19th, 2026 at the link: www.hiepphuoc.com

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

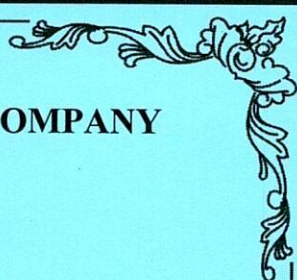
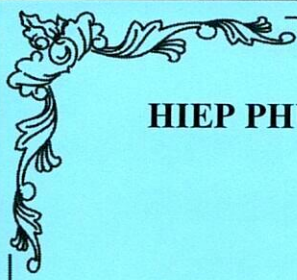
Attachments:

- Quarter 03 2026 Financial Statements

GENERAL DIRECTOR



Huynh Bao Duc



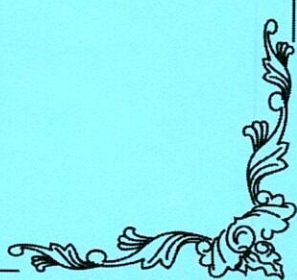
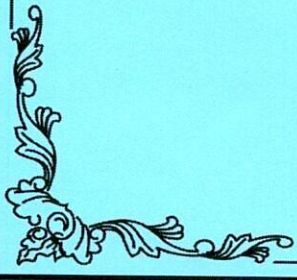
HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY

Tax code: 0305046979



FINANCIAL STATEMENT

**QUARTER 3
2026**



Ho Chi Minh, October - 2026

STATEMENT OF FINANCIAL POSITION*As of September 30, 2026**(Applicable to businesses that meet the going concern assumption)*

Unit: VND

Items	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS	100		2,618,213,847,692	1,828,335,698,974
I. Cash and cash equivalents	110	V.1	56,498,207,710	557,640,191,745
1. Cash	111		24,967,910,724	38,140,191,745
2. Cash equivalents	112		31,530,296,986	519,500,000,000
II. Short-term financial investments	120	V.2	1,332,000,000,000	62,000,000,000
1. Held-to-maturity investments	123		1,332,000,000,000	62,000,000,000
III. Accounts receivable	130	V.3	143,959,887,721	140,100,566,567
1. Short-term trade receivables	131		101,588,527,414	107,772,718,775
2. Short-term prepayments	132		15,689,622,863	11,653,052,147
3. Other short-term receivables	135		27,312,540,163	21,305,598,364
4. Allowance for doubtful debts (*)	136		(630,802,719)	(630,802,719)
IV. Inventories	140	V.4	1,050,676,232,599	1,021,398,660,186
1. Inventories	141		1,050,676,232,599	1,021,398,660,186
VI. Other current assets	160	V.5	35,079,519,662	47,196,280,476
1. Taxes and other receivables from the State	163		35,079,519,662	47,196,280,476
B. NON-CURRENT ASSETS	200		510,447,195,388	545,211,495,085
II. Fixed assets	220	V.6	25,357,139,999	27,198,630,348
1. Tangible fixed assets	221		25,063,149,837	26,815,293,625
- Principal cost	222		68,622,501,502	67,844,047,440
- Accumulated depreciation (*)	223		(43,559,351,665)	(41,028,753,815)
2. Intangible fixed assets	227		293,990,162	383,336,723
- Principal cost	228		1,758,616,372	1,758,616,372
- Accumulated depreciation (*)	229		(1,464,626,210)	(1,375,279,649)
IV. Investment properties	240	V.7	122,440,153,613	156,379,720,082
- Principal cost	241		189,692,668,507	236,788,314,230
- Accumulated depreciation (*)	242		(67,252,514,894)	(80,408,594,148)
V. Long-term assets in progress	250	V.8	297,559,860,775	297,559,860,775
1. Construction in progress	252		297,559,860,775	297,559,860,775
VI. Long-term investments	260	V.9	64,029,354,991	64,029,354,991
1. Investments in joint ventures and associates	262		47,331,000,000	47,331,000,000
2. Investments in equity of other entities	263		16,698,354,991	16,698,354,991
VII. Other long-term assets	270	V.10	1,060,686,010	43,928,889
1. Long-term prepaid expenses	271		1,060,686,010	43,928,889
TOTAL ASSETS (280 = 100 + 200)	280		3,128,661,043,080	2,373,547,194,059

Items	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
C. LIABILITIES	300		2,678,506,524,998	1,934,133,509,861
I. Current liabilities	310		2,634,696,742,039	1,884,948,791,759
1. Short-term trade payables	311	V.11	2,259,616,891	6,134,842,919
2. Short-term prepayments from customers	312		109,865,824	31,124,977
3. Dividends and profits payable	313		60,000,047,500	60,000,047,500
4. Taxes and other payables to the State	314	V.12	1,771,544,161	1,798,170,194
5. Payables to employees	315		1,800,968,224	3,924,894,420
6. Short-term accrued expenses	316	V.13	1,602,016,963,750	1,608,237,248,968
7. Short-term unearned revenues	319	V.15	843,025,309,021	88,441,848,473
8. Other short-term payables	320	V.14	111,997,840,586	104,673,048,226
9. Short-term borrowings and finance lease liabilities	321	V.16	6,192,400,000	6,192,400,000
10. Bonus and welfare fund	323	V.17	5,522,186,082	5,515,166,082
II. Non-current liability	330		43,809,782,959	49,184,718,102
1. Long-term trade payables	331	V.11	4,024,289,643	4,024,289,643
2. Long-term borrowings and finance lease liabilities	339	V.16	8,803,100,000	13,447,400,000
3. Provisions for long-term payables	343	V.18	30,982,393,316	31,713,028,459
D. OWNER'S EQUITY	400	V.19	450,154,518,082	439,413,684,198
1. Share capital	411		600,000,000,000	600,000,000,000
- Ordinary shares with voting rights	411a		600,000,000,000	600,000,000,000
2. Share premium	412		100,000,000,000	100,000,000,000
3. Development and investment fund	418		41,208,052,350	41,208,052,350
4. Undistributed profit after tax	420		(291,053,534,268)	(301,794,368,152)
- Undistributed profit after tax brought forward	420a		(301,794,368,152)	(313,520,765,387)
- Undistributed profit after tax for the current year	420b		10,740,833,884	11,726,397,235
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300 + 400)	440		3,128,661,043,080	2,373,547,194,059

Prepared by, October 14, 2026

Prepared by
(Signature, full name)



Nguyen Thi Thanh Hao

Chief accountant
(Signature, full name)



Lu Thi Thu Van

General Director
(Signature, full name and stamp)



Huynh Bao Duc

Form No. B 02 - DN

(Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025
of the Minister of Finance)

Quarter 3, 2026

Unit: VND

Items	Code	Note	Quarter 3		Accumulation from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales of goods and provision of services	01	VI.1	30,840,673,868	23,954,848,734	83,415,364,183	69,318,984,108
2. Revenue deductions	02		46,478,904	19,761,596,399	19,722,541,455	19,761,596,399
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		30,794,194,964	4,193,252,335	63,692,822,728	49,557,387,709
4. Cost of goods sold	11	VI.2	14,283,238,323	(4,874,766,683)	48,071,731,108	23,693,173,004
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		16,510,956,641	9,068,019,018	15,621,091,620	25,864,214,705
6. Gain/loss from disposal and liquidation of investment properties	21				-	
6. Financial income	22	VI.3	18,426,748,905	5,229,087,781	36,215,289,033	17,809,460,735
7. Financial expenses	23		1,207,411	-	1,034,764,319	
- In which: Interest expense	24		-	-	1,033,556,908	
8. Selling expenses	25	VI.4	23,934,226,667	2,202,978,529	27,056,121,940	4,279,936,367
9. General and administration expenses	26	VI.5	3,960,441,644	3,502,523,540	11,946,099,217	13,826,332,340
10. Net operating profit (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		7,041,829,824	8,591,604,730	11,799,395,177	25,567,406,733
11. Other income	31		437,709,632	693,232,827	1,578,598,752	2,119,786,646
12. Other expenses	32		172,850,307	1,590,651,975	318,438,383	3,774,953,771
13. Other profit (40 = 31 - 32)	40		264,859,325	(897,419,148)	1,260,160,369	(1,655,167,125)
14. Total accounting profit before tax (50 = 30 + 40)	50		7,306,689,149	7,694,185,582	13,059,555,546	23,912,239,608
15. Current income tax expense	51		1,090,434,130	1,538,837,116	2,318,721,662	4,782,088,866
16. Deferred income tax expense	52		-	-	-	-
17. Net profit after tax (60 = 50 - 51 - 52)	60		6,216,255,019	6,155,348,466	10,740,833,884	19,130,150,742
18. Basic earnings per share (*)	70		104	103	179	319
19. Diluted earnings per share (*)	71					

Chief accountant
(Signature, full name)

Lu Thi Thu Van

Huynh Bao Duc

Prepared by October 14, 2026
2050469

General Director

(Signature, full name and stamp)



HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY

Zone B, Road No. 1, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam

Form No. B 03 - DN

(Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

(Direct method)

Quarter 3, 2026

Unit: VND

Items	Code	Note	Quarter 3		Accumulation from the beginning of the year	
			Current year	Previous year	Current year	Previous year
I. Cash flows from operating activities						
1. Proceeds from sales and services rendered and other revenues	01		649,382,010,230	60,118,092,180	860,446,671,028	187,131,903,473
2. Expenditure paid to suppliers	02		(42,898,791,525)	(18,968,785,185)	(76,775,341,342)	(40,081,843,433)
3. Expenditures paid to employees	03		(6,891,828,522)	(5,042,248,162)	(22,528,242,856)	(33,116,116,287)
4. Interest paid	04		(1,207,411)		(1,443,584,788)	(3,590,385,300)
5. Corporate income tax paid	05		-	-	-	-
6. Other proceeds from operating activities	06		2,557,777,825	2,154,577,734	170,144,721,277	9,807,868,777
7. Other expenditures on operating activities	07		(23,632,458,416)	(42,060,880,276)	(179,292,039,469)	(95,204,182,199)
Cash flows from operating activities	20		578,515,502,181	(3,799,243,709)	750,552,183,850	24,947,245,031
II. Cash flows from investing activities						
1. Purchases and construction of fixed assets and other non-current assets	21		(38,808,611)	(86,902,900)	(80,643,611)	(939,673,809)
2. Proceeds from disposal of fixed assets and other non-current assets	22		-	-	-	-
3. Payment for lending, buying debt instruments of other entities	23		(674,617,971,584)	(64,000,000,000)	(1,939,717,971,584)	(945,000,000,000)
4. Proceeds from lending, buying debt instruments of other entities	24		104,600,000,000	62,000,000,000	690,700,000,000	932,000,000,000
5. Payments for equity investment in other entities	25		-	-	-	-
6. Proceeds from equity investment in other entities	26		-	-	-	-
7. Interest earned, dividends and profits received	27		2,048,518,500		2,048,518,500	-
Cash flows from investing activities	30		(568,008,261,695)	(2,086,902,900)	(1,247,050,096,695)	(13,939,673,809)

Items	Code	Note	Quarter 3		Accumulation from the beginning of the year	
			Current year	Previous year	Current year	Previous year
III. Cash flows from financial activities						
1. Proceeds from issuance of stocks and capital contributions from owners	31					
2. Repayment of contributed capital and repurchase of stock issued	32					
3. Proceeds from borrowings	33					
4. Repayment of loan principal	34			(1,548,100,000)	(4,644,300,000)	(6,192,400,000)
5. Repayment of financial lease	35					
6. Dividends and profits paid to owners	36			(183,000,000)		(732,000,000)
Cash flows from financial activities	40		-	(1,731,100,000)	(4,644,300,000)	(6,924,400,000)
Net cash flows during the period (50 = 20 + 30 + 40)	50		10,507,240,486	(7,617,246,609)	(501,142,212,845)	4,083,171,222
Cash and cash equivalents at the beginning of the period	60		45,990,967,224	548,054,722,972	557,640,191,745	10,054,722,972
Effect of exchange rate fluctuations	61		-		228,810	-
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	VIII	56,498,207,710	540,437,476,363	56,498,207,710	14,137,894,194

Prepared by



Nguyen Thi Thanh Hao

Chief accountant



Lu Thi Thu Van

Prepared by: October 14, 2026
General Director



Huynh Bao Duc

NOTES TO THE FINANCIAL STATEMENTS*As of September 30, 2026***I. GENERAL INFORMATION**

Hiep Phuoc Industrial Park Joint Stock Company ("the Company") is an enterprise equitized from a state-owned enterprise, operating under the Certificate of Business Registration for Joint Stock Company No. 4103007006 - Enterprise Code: 0305046979 issued by the Department of Planning and Investment of Ho Chi Minh City on June 14, 2007, and subsequent amendments, with the latest amendment being the 10th revision on March 22, 2023.

Charter capital of the Company at 31/3/2026 and 01/01/2026 is VND 600,000,000,000 equivalent to 60,000,000 shares which have par value of VND 10,000/ share.

The Company's shares are officially traded on the UPCoM market – the trading platform for unlisted public companies at the Hanoi Stock Exchange ("HNX"), under the stock code HPI, pursuant to Decision No. 806/QĐ-SGDHN issued by HNX on September 26, 2017.

The Company's head office is located at Zone B, Road No. 01, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS (BOD)

The members of the Board of Directors during the period and as at the date of this report are as follows:

Mr. Nguyen Van Thinh – Chairman of the BOD

Mr. Pham Trung Kien – Member of the BOD

Mr. Huynh Bao Duc – Member of the BOD

Ms. Nguyen Thi Binh – Member of the BOD

Mr. Truong Cong Nghia – Member of the BOD

Ms. Tran Thi Hanh Tien – Member of the BOD

Mr. Nguyen Trong Duc – Member of the BOD – Appointed from 24/4/2026

Mr. Vu Dinh Thi – Member of the BOD – Dismissed from 24/4/2026

BOARD OF SUPERVISORS (BOS)

The members of the Board of Supervisors during the period and as at the date of this report are as follows:

Mr. Nguyen Kien Tan – Head of the BOS

Mr. Le Van Cong – Member of the BOS

Ms. Le Thi Khanh Ngoc – Member of the BOS

BOARD OF MANAGEMENT

The members of the Board of Management during the period and as at the date of this report are as follows:

Mr. Huynh Bao Duc – General Director

Ms. Nguyen Thi Binh – Deputy General Director

Mr. Giang Ngoc Phuong – Deputy General Director

LEGAL REPRESENTATIVE

The legal representative of the Company as at the date of this report is Mr. Huynh Bao Duc.

The principal business activities of the Company include:

- Providing services for export processing zones and industrial parks, including the supply of various materials, raw materials, and other services such as sanitation, green parks, waste collection, and industrial catering services.

- Trading in import-export goods, construction materials, leasing office equipment, computers, and accessories, as well as real estate business.

- Constructing and leasing office buildings, warehouses in industrial parks, and developing and operating industrial park infrastructure.

The Company's headquarters is located in Hiep Phuoc Industrial Park, Zone B, Road No. 1, Hiep Phuoc Commune, Nha Be District, Ho Chi Minh City, Vietnam

II. FINANCIAL YEAR, CURRENCY USED IN FINANCIAL STATEMENTS

The Company's financial year starts on January 1 and ends on December 31 annually

The currency unit used in accounting is Vietnam Dong (VND)

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

The financial statements are prepared in accordance with current Vietnamese Accounting Standards and Accounting System

Form of accounting books applied: General Journal Voucher on MISA accounting software

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

IV.1. Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are short-term investments with a recovery period not exceeding 3 months from the investment date, which are readily convertible to known amounts of cash and subject to an insignificant risk of conversion into cash at the reporting date.

IV.2. Foreign currency transactions

Transactions arising in currencies other than Vietnam Dong (VND) are translated into Vietnam Dong at actual exchange rates at the transaction dates.

Balances of monetary assets, cash equivalents, and liabilities denominated in foreign currencies at the reporting date are translated into Vietnam Dong at the exchange rate announced by Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) as at the end of the reporting period.

Foreign exchange differences arising are recognized in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance.

IV.3. Receivables

Receivables are presented in the financial statements at the carrying amount of trade receivables and other receivables less allowance for doubtful debts.

Allowance for doubtful debts represents the estimated loss due to uncollectible receivables from customers arising on receivable balances as at the end of the reporting period. Any increase or decrease in the balance of allowance for doubtful debts is recognized in general and administration expenses in the Income Statement.

IV.4. Inventories

Inventories are stated at the lower of cost and net realizable value, less provision for devaluation of inventories.

The cost of inventories includes purchasing, processing, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The Company applies the perpetual inventory method to account for inventories.

The value of inventories is calculated using the weighted average method.

IV.5. Fixed assets and depreciation of fixed assets

Fixed assets are stated at historical cost less accumulated depreciation.

The historical cost of fixed assets includes the purchase price and any directly attributable costs of bringing the assets to their intended working condition. Costs of acquisition, upgrade, and renewal of fixed assets are capitalized as an increase in historical cost; maintenance and repair costs are recognized in the income statement during the period. When fixed assets are sold or disposed of, their historical cost and accumulated depreciation are written off, and any gain or loss resulting from their disposal is recognized in the income statement.

Depreciation of fixed assets is calculated using the straight-line method for all assets based on estimated rates to allocate historical cost over their estimated useful lives:



Category of fixed assets	Useful life
Tangible fixed assets	
- Buildings and structures	25 years
- Machinery and equipment	05 - 10 years
- Vehicles and transmission equipment	06 - 10 years
- Office equipment and management tools	03 - 05 years
- Other fixed assets	04 years
Intangible fixed assets	
- Computer software	04 years

Investment properties

Investment properties are stated at historical cost including transaction costs less accumulated depreciation.

Subsequent expenditure relating to investment properties incurred after initial recognition is added to the carrying amount of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation of investment properties is calculated using the straight-line method over their estimated useful lives as follows:

Land and industrial park infrastructure for lease: 33 - 47 years

Investment properties are derecognized from the balance sheet upon disposal or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the investment property is recognized in the income statement in the year of disposal.

Transfers to investment properties from owner-occupied property or inventories are made only when there is a change in use, evidenced by end of owner-occupation, commencement of an operating lease to another party, or completion of construction. Transfers from investment properties to owner-occupied property or inventories are made only when there is a change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. Transfers between investment properties, owner-occupied property, and inventories do not change the historical cost or carrying amount of the property at the date of transfer.

IV.6. Construction in progress

Construction in progress represents the costs of constructing unfinished projects and is not depreciated during the construction investment period.



IV.7. Revenue and Cost of Goods Sold

Revenue from service provision transactions is recognized when the outcome of such transactions can be estimated reliably. Where a service provision transaction spans multiple periods, revenue is recognized in the period based on the percentage of completion at the balance sheet date of that period. The outcome of a service provision transaction is determined when all four (4) of the following conditions are met:

- Revenue can be measured with reasonable certainty;
- It is probable that economic benefits associated with the service provision transaction will flow to the Company;
- The stage of completion at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be measured reliably.

Revenue from industrial park land lease: Revenue is allocated on a straight-line basis over the lease term under the Land Lease Contract; when the lessee pays over 95% of the total contract value, HIPC recognizes revenue at one time for the entire rental amount..

Financial income and other income:

Interest, dividends, and distributed profits are recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and can be measured with reasonable certainty. Interest is recognized on an accrual basis with reference to the time period and applicable interest rate. Dividends and distributed profits are recognized when the shareholders or capital contributors are entitled to receive dividends or profit distributions.

Income from infrastructure rental under operating leases is recognized in the income statement during the year

- *Workers' accommodation rental services:* Revenue is recognized upon completion of the service.
- *Wastewater treatment services:* Revenue is recognized upon completion of the service.
- *Clean water supply business:* Revenue is recognized based on water meter readings.
- *Water meter installation:* Revenue is recognized when the service is completed and cash is collected.
- *Other income such as:* Greenery maintenance fees, infrastructure maintenance fees, hall rentals at the Workers' Cultural Center, etc.

Phase 1 Cost of Sales: According to the Minutes of the 1st Board of Directors Meeting in 2012 No. 01/BB/HDQT/HIPC/12 dated February 17, 2012, the Board of Directors unanimously agreed not to utilize the remaining budgeted funds for completing the infrastructure of Hiep Phuoc Industrial Park Phase 1. The infrastructure completion work for Phase 1 came to an end; any subsequent repair expenses shall be covered using annual maintenance fees and operating costs. Accordingly, Phase 1 investment costs were finalized with total actual costs of VND 278,529,172,144; adjusted under Resolution No. 10/2019/NQ-HIPC-HDQT dated April 8, 2019, and further adjusted under Resolution No. 08/2020/NQ-HIPC-HDQT dated June 25, 2020.

- Provisional Cost of Sales for Phase 2 follows the figures unanimously approved by the Board of Directors in Resolution No. 11/NQ/HDQT/HPC/14 dated August 29, 2014, as adjusted in Resolution No. 05/NQ/HDQT/HIPC.16 dated March 18, 2016; further adjusted according to Resolution No. 28/2018/NQ-HIPC-DHDCDTN dated March 28, 2018; provisionally recognized pursuant to Resolution No. 10/2019/NQ-HIPC-HDQT dated April 8, 2019, and further adjusted under Resolution No. 07/2020/NQ-HIPC-HDQT dated June 15, 2020.

IV.8. Trade and other payables

Trade payables and other payables are stated at cost.

IV.9. Accrued expenses

Accrued expenses are recognized for costs incurred but not yet paid during the period, adhering to the matching principle between revenues and expenses.

IV.10. Borrowing costs

Borrowing costs are recognized in financial expenses during the year.

Where borrowing costs are directly attributable to the acquisition, construction, or production of a qualifying asset that necessarily takes a substantial period of time (over 12 months) to get ready for its intended use or sale, such borrowing costs are capitalized.

IV.11. Financial expenses

Financial expenses of the Company include interest expense and foreign exchange losses arising during the financial year.

IV.12. Corporate income tax

Corporate income tax ("CIT") expense for the year, if any, comprises current income tax and deferred income tax. Corporate income tax is recognized in the income statement except to the extent that it relates to items recognized directly in equity, in which case the tax is also recognized directly in equity.

Current income tax is the expected tax payable based on taxable income for the year, using tax rates enacted or substantively enacted at the end of the accounting period, and any adjustments to tax payable in respect of previous years.

Deferred income tax is calculated using the balance sheet liability method, based on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred income tax is measured based on the expected manner of recovery or settlement of the carrying amount of assets and liabilities, using tax rates enacted at the end of the accounting period.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the tax asset can be utilized. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Under current regulations, the Company's tax reports are subject to examination by the tax authorities. Any difference between the tax amount finalized by the tax authorities and the figures in the financial statements (if any) will be adjusted upon completion of the tax finalization.

IV.13. 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, investment, and operating decisions.

The following companies are considered related parties of the Company:

Company	Location	Relationship
Tan Thuan Industrial Promotion Company Limited	Ho Chi Minh City	Founding shareholder
Tuan Loc Construction Investment Corporation	Ho Chi Minh City	Strategic shareholder
Viet Nhat Industrial Park Company Limited	Ho Chi Minh City	Joint venture company
Long Hau Corporation	Long An	Other related party

NOTES TO THE FINANCIAL STATEMENTS*As of September 30, 2026***V ADDITIONAL INFORMATION ON THE ITEMS OF STATEMENT OF FINANCIAL POSITION****A. CURRENT ASSETS**

Unit: VND

V.1 Cash and cash equivalents

	<i>Ending balance</i>	<i>Beginning balance</i>
Cash	56,498,207,710	557,640,191,745
Cash	12,992,444,500	54,444,500
Demand deposits in bank	11,975,466,224	38,085,747,245
<i>VND deposits</i>	<i>11,884,417,544</i>	<i>37,993,969,894</i>
<i>Foreign currency deposits (*)</i>	<i>91,048,680</i>	<i>91,777,351</i>
Cash equivalents	31,530,296,986	519,500,000,000

V.2 Held-to-maturity investments

	<i>Ending balance</i>	<i>Beginning balance</i>
	1,332,000,000,000	62,000,000,000
i. <u>Term deposits with a maturity of ≤ 1 year</u>	<u>1,332,000,000,000</u>	<u>62,000,000,000</u>

The balance of short-term term deposits as of September 30, 2026 is the deposit amount with commercial banks. The term deposits range from 6 to 12 months, with interest rates according to the respective deposit contracts.

Several held-to-maturity investments with a total value of 32,000,000,000 VND are used as collateral for a loan from Ho Chi Minh City State Financial Investment Company.

ii. (*) Detail of balance of cash in bank by foreign currency as of September 30, 2026:

<u>Demand deposits in bank</u>		
<i>USD</i>	<i>3,520.15</i>	<i>91,048,680</i>

V.3 Short-term accounts receivable

	<i>Ending balance</i>	<i>Beginning balance</i>
V.3a Short-term trade receivables	101,588,527,414	107,772,718,775
Leasing land at Hiep Phuoc Industrial Park	61,234,311,965	79,163,890,124
<u>Details:</u>		
<i>Jotun Vietnam Paints Limited Company</i>	<i>13,515,425,000</i>	<i>13,515,425,000</i>
<i>Fremed Pharmaceutical Joint Stock Company</i>	<i>5,149,496,000</i>	<i>5,149,496,000</i>
<i>Vietnam Postal Corporation</i>	<i>4,726,476,245</i>	<i>4,726,476,245</i>
<i>Tsurumi Pump Vietnam Limited Company</i>	<i>4,397,853,501</i>	<i>4,397,853,501</i>
<i>Unika Vietnam Limited Company</i>	<i>3,719,689,561</i>	<i>3,719,689,561</i>
<i>Tho Phat Food Processing One Member Limited</i>	<i>3,548,811,621</i>	<i>3,548,811,621</i>
<i>Hoa Sang Refrigeration Engineering Joint Stock</i>	<i>1,957,805,532</i>	<i>1,957,805,532</i>
<i>CJ Cau Tre Food Joint Stock Company</i>	-	<i>8,119,605,638</i>
<i>Phuong Anh Trading and Transport Limited Company</i>	-	<i>3,700,688,452</i>
+ <i>Other companies < 2 billion VND</i>	<i>24,218,754,505</i>	<i>30,086,508,203</i>
Maintenance fees	34,723,982,751	27,103,684,941
<u>Details:</u>		
<i>Saigon Premier Container Terminal</i>	<i>6,392,367,819</i>	<i>3,056,377,223</i>
<i>Hung Long Phuoc Construction and Manufacturing Joint Stoc</i>	<i>4,060,779,446</i>	<i>3,120,766,437</i>
<i>Binh Tay Food Joint Stock Company</i>	<i>3,953,837,392</i>	<i>3,356,395,172</i>
+ <i>Other companies < 2 billion VND</i>	<i>20,316,998,094</i>	<i>17,570,146,109</i>

Annual land lease payment	2,519,130,894	-
Clean water supply	957,357,163	407,881,412
Environmental fees	1,142,816,830	404,458,872
Dormitory room rental	193,196,488	126,034,328
Premises rental and garbage collection	329,245,921	78,283,696
Other receivables	488,485,402	488,485,402
Short-term prepayments to suppliers	15,689,622,863	11,653,052,147
<i>Tan Thuan Industrial Promotion Company Limited</i>	<i>10,573,314,466</i>	<i>10,573,314,466</i>
<i>Hai An Infrastructure Construction Corporation</i>	<i>3,902,050,000</i>	-
<i>Other companies < 1 billion VND</i>	<i>5,116,308,397</i>	<i>1,079,737,681</i>
Allowance for doubtful debts	(630,802,719)	(630,802,719)
PHUC NGUYEN COMPANY	(630,802,719)	(630,802,719)
Other short-term receivables	27,312,540,163	21,305,598,364
Unsettled land clearance compensation expenses	13,777,202,638	13,777,202,638
Accrued interest on deposits	-	3,318,690,959
Loan interest Module 01 - Phase 02 receivable from budget	628,240,337	628,240,337
Loan interest Module 02 - Phase 02 receivable from budget	1,368,681,389	1,368,681,389
IPC - Resettlement land	255,892,000	255,892,000
Employee advances	11,264,523,799	1,938,891,041
Deposit	18,000,000	18,000,000
Others	-	-
Total	143,959,887,721	140,100,566,567

V.4 Inventories

	<i>Ending balance</i>	<i>Beginning balance</i>
Construction in progress - Hiep Phuoc Industrial Park Project Phase 1	461,435,347,668	477,713,300,996
Construction in progress - Hiep Phuoc Industrial Park Project Phase 2	588,865,751,902	543,322,420,545
Water supply materials	242,730,077	217,010,236
Wastewater treatment materials	131,899,030	145,317,530
Other goods	503,922	610,879
Total	1,050,676,232,599	1,021,398,660,186

V.5 Other current assets

	<i>Ending balance</i>	<i>Beginning balance</i>
Deductible VAT	11,498,753,699	21,296,792,851
Taxes and receivables from the state (*)	23,580,765,963	25,899,487,625
Total	35,079,519,662	47,196,280,476

(*) Taxes and receivables from the state refer to the excess corporate income tax paid due to the 2019 profit adjustment based on the audited report.

HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY

Zone B, Road No. 1, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam

Financial Statements
As of September 30, 2026**NOTES TO THE FINANCIAL STATEMENTS**

As of September 30, 2026

B. NON-CURRENT ASSETS**V.6 Fixed assets*****1. Fluctuations in tangible fixed assets***

Unit: VND

Item	Buildings and Structures	Machinery and Equipment	Transportation	Office equipment	Other fixed assets	Total
I. Principal cost of tangible fixed assets						
1. As of 01/01/2026	47,038,467,387	7,929,621,213	10,546,873,354	2,329,085,486	-	67,844,047,440
- Additions during the period	-	491,207,395	-	287,246,667	-	778,454,062
- Disposals	-	-	-	-	-	-
- Other reductions	-	-	-	-	-	-
2. Ending balance	47,038,467,387	8,420,828,608	10,546,873,354	2,616,332,153	-	68,622,501,502
II. Accumulation						
1. As of 01/01/2026	23,793,848,701	4,542,882,505	10,520,033,515	2,171,989,101	-	41,028,753,822
- Charge for the year	1,682,755,659	737,745,087	15,097,401	94,999,703	-	2,530,597,850
- Other additions	-	-	-	-	-	-
- Disposal	-	-	-	-	-	-
2. Ending balance	25,476,604,360	5,280,627,592	10,535,130,916	2,266,988,804	-	43,559,351,672
III. Net book value of tangible fixed assets						
1. As of 01/01/2026	23,244,618,686	3,386,738,708	26,839,839	157,096,385	-	26,815,293,618
2. As of 30/09/2026	21,561,863,027	3,140,201,016	11,742,438	349,343,349	-	25,063,149,830



2. Fluctuations in intangible fixed assets

	As of 01/01/2026	Addition	Reduction	As of 30/09/2026
Principal cost				
Software	1,758,616,372	-	-	1,758,616,372
	<u>1,758,616,372</u>	<u>-</u>	<u>-</u>	<u>1,758,616,372</u>
Accumulation value				
Software	1,375,279,649	89,346,561	-	1,464,626,210
	<u>1,375,279,649</u>	<u>89,346,561</u>	<u>-</u>	<u>1,464,626,210</u>
Net book value				
Software	383,336,723			293,990,162
	<u>383,336,723</u>			<u>293,990,162</u>

V.7 Investment properties

	As of 01/01/2026	Addition	Reduction	As of 30/09/2026
Principle cost				
Investment properties	236,788,314,230	32,255,306,477	79,350,952,200	189,692,668,507
	<u>236,788,314,230</u>	<u>32,255,306,477</u>	<u>79,350,952,200</u>	<u>189,692,668,507</u>
Accumulated depreciation				
Investment properties	80,408,594,148	7,171,812,041	20,327,891,295	67,252,514,894
	<u>80,408,594,148</u>	<u>7,171,812,041</u>	<u>20,327,891,295</u>	<u>67,252,514,894</u>
Net book value				
Investment properties	156,379,720,082			122,440,153,613
	<u>156,379,720,082</u>			<u>122,440,153,613</u>

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2026

Unit: VND

V.8 Long-term assets in progress

	<i>Beginning balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending balance</i>
<i>Construction in progress</i>	297,559,860,775	1,659,635,309	1,659,635,309	297,559,860,775
Total	297,559,860,775	1,659,635,309	1,659,635,309	297,559,860,775
<u>Detail:</u>				
<i>Construction in progress costs incurred during the year</i>				
<i>Hiep Phuoc Industrial Park Phase 1 - Land costs</i>	-	-	-	-
<i>Construction in progress - Hiep Phuoc Industrial Park Phase 2</i>	-	1,659,635,309	1,659,635,309	-
<i>Construction in progress - Hiep Phuoc Industrial Park Phase 3</i>	114,891,212,893	-	-	114,891,212,893
<i>Construction in progress - Hiep Phuoc Port</i>	102,243,038,566	-	-	102,243,038,566
<i>Construction in progress - Hiep Phuoc Residential Area 1</i>	9,334,728,896	-	-	9,334,728,896
<i>Construction in progress - Hiep Phuoc Port Urban Area</i>	59,112,621,867	-	-	59,112,621,867
<i>Construction in progress - High-rise factory</i>	10,178,114,639	-	-	10,178,114,639
<i>Construction in progress - Tennis court</i>	1,800,143,914	-	-	1,800,143,914
Total	297,559,860,775	1,659,635,309	1,659,635,309	297,559,860,775

As of September 30, 2026

Unit: VND

01/01/26

(a)

(*)

(b)

The fair value of this investment is determined based on the closing price on September 30, 2025 of the Ho Chi Minh City Stock Exchange.

NOTES TO THE FINANCIAL STATEMENTS*As of September 30, 2026**Unit: VND***V.10 Long-term prepaid expenses**

	<i>Ending balance</i>	<i>Beginning balance</i>
Prepaid expenses – Administrative expenses	36,622,224	-
Prepaid expenses – Wastewater Treatment Plant	-	43,928,889
Prepaid expenses – Workers' Accommodation Building	691,563,784	-
Expenses awaiting transfer – Water supply station	332,500,002	-
Total	1,060,686,010	43,928,889

V.11 Short-term trade payables

	<i>Ending balance</i>	<i>Beginning balance</i>
National General Construction Consulting Joint Stock Company	34,200,000	-
Nam Hai Sai Gon Construction Company Limited	649,149,234	1,961,436,165
Tuan Danh Construction and Trading Company Limited	441,300,000	-
Quang Huy Construction and Treatment Environmental Company Li	318,900,000	245,125,000
+ Others	816,067,657	3,928,281,754
Total	2,259,616,891	6,134,842,919

Long-term trade payables (*)

	<i>Ending balance</i>	<i>Beginning balance</i>
<i>Tan Thuan Industrial Development One Member Company Limited</i>	4,024,289,643	4,024,289,643
Total	4,024,289,643	4,024,289,643

(*) Long-term trade payables: "Transfer costs of Block 01 in the Workers' Dormitory".

V.12 Taxes and other payables to the State

	<i>Ending balance</i>	<i>Beginning balance</i>
Personal income tax	1,771,544,161	1,798,170,194
Total	1,771,544,161	1,798,170,194

V.13 Short-term accrued expenses

	<i>Ending balance</i>	<i>Beginning balance</i>
<i>Accrued cost of land in Hiep Phuoc Industrial park (*)</i>	1,601,998,705,485	1,607,810,828,502
<i>Accrued expenses - Hiep Phuoc Industrial Park Phase 1</i>	861,413,668,753	861,431,119,449
<i>Accrued expenses - Hiep Phuoc Industrial Park Phase 2</i>	740,585,036,732	746,379,709,053
<i>Accrued expenses – Water supply and treatment station</i>	18,258,265	422,358,342
<i>Accrued expenses - Workers' housing</i>	-	4,062,124
Total	1,602,016,963,750	1,608,237,248,968

- (*) This is the amount accrued for the cost of land lease for which infrastructure has been developed and the cost of project completion according to the investment budget, including accrued land rent of 1,607,810,828,502 VND, determined based on a provisional unit price of 1,764,000 VND/m² according to the land price appraisal dossier submitted by the Department of Natural Resources and Environment to the Ho Chi Minh City Land Price Appraisal Council on August 22, 2019, to record the cost of land subleasing activities and the obligation to pay land rent to the State.

As of the date of these Financial Statements, the Company is still in the process of working with the competent authorities of Ho Chi Minh City to determine the official rental unit price. In case the competent authority approves the official land rental unit price, the Company will adjust the cost and update the relevant figures accordingly at the time of issuance.

V.14 Other short-term payables

	<i>Ending balance</i>	<i>Beginning balance</i>
Maintenance fees	83,555,176,482	80,835,459,773
Resettlement land in Hiep Phuoc Industrial park phase 2 - IPC	14,360,209,142	14,360,209,142
Duc Xuong Trading and Manufacturing Company Limited	3,678,969,344	3,678,969,344
Union fund	10,387,795	72,953,403
Social insurance	461,871,648	-
Others	272,789,024	236,554,413
Deposits, collaterals	9,658,437,151	5,488,902,151
Total	111,997,840,586	104,673,048,226

- (*) According to Resolution No. 29/2019/NQ-HIPC-DHDCDTN dated 28 June 2019, the shareholders of the Company approved the dividend distribution for 2017 at a rate of 10% on the charter capital as of 31 December 2017, after fulfilling all payment obligations to the State in accordance with regulations. As of the date of these financial statements, the Company is still in the process of completing these obligations.

V.15 Unearned revenues

	<i>Ending balance</i>	<i>Beginning balance</i>
<i>Short-term unearned revenues</i>	<i>843,025,309,021</i>	<i>88,441,848,473</i>
Total	843,025,309,021	88,441,848,473
<i>Details:</i>		
<i>Land lease</i>	843,025,309,021	88,339,654,673
<i>Other services</i>	-	102,193,800

V.16 Borrowings and liabilities

	<i>Ending balance</i>	<i>Beginning balance</i>
<i>Short-term loans</i>	6,192,400,000	6,192,400,000
<i>Long-term loans</i>	8,803,100,000	13,447,400,000
Total	14,995,500,000	19,639,800,000

- Loan from Ho Chi Minh City State Financial Investment Company under Credit Agreement No. 189/2016/HĐTD-ĐTTC-TD dated December 29, 2016. (Loan limit: VND 27 billion, Module 01, Phase 02 of the Wastewater Treatment Plant)
- Loan from Ho Chi Minh City State Financial Investment Company under Credit Agreement No. 68/2017/HĐTD-ĐTTC-TD dated June 13, 2017. (Loan limit: VND 45,115 billion, Module 02, Phase 02 of the Wastewater Treatment Plant)

V.17 Bonus and welfare fund

	<i>Ending balance</i>	<i>Beginning balance</i>
<i>Bonus fund</i>	19,330,323	12,310,323
<i>Welfare fund</i>	1,325,303	1,325,303
<i>Board of Management bonus fund</i>	5,501,530,456	5,501,530,456
Total	5,522,186,082	5,515,166,082

V.18 Provisions for long-term payables

	<i>Ending balance</i>	<i>Beginning balance</i>
<i>Other long-term provisions</i>	30,982,393,316	31,713,028,459
Total	30,982,393,316	31,713,028,459

This is a provision for signed land lease contracts with high risks where the mandatory costs to fulfill obligations exceed the estimated economic benefits from these contracts.

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2026

V.19 Owner's equity

Unit: VND

	Share capital	Share premium	Convertible bond option	Other owner's capital	Treasury shares	Assets revaluation difference	Foreign exchange difference	Development and investment fund	Undistributed profit after tax	Total
As of 01/01/2025	600,000,000,000	100,000,000,000	-	-	-	-	-	41,208,052,350	(313,520,765,387)	427,687,286,963
Profit in the period	-	-	-	-	-	-	-	-	12,458,397,235	12,458,397,235
Board of Directors and Board of Supervisors remuneration	-	-	-	-	-	-	-	-	(732,000,000)	(732,000,000)
As of 31/12/2025	600,000,000,000	100,000,000,000	-	-	-	-	-	41,208,052,350	(301,794,368,152)	439,413,684,198
As of 01/01/2026	600,000,000,000	100,000,000,000	-	-	-	-	-	41,208,052,350	(301,794,368,152)	439,413,684,198
Profit in the period	-	-	-	-	-	-	-	-	10,740,833,884	10,740,833,884
As of 30/09/2026	600,000,000,000	100,000,000,000	-	-	-	-	-	41,208,052,350	(291,053,534,268)	450,154,518,082

Detail of owner's invested equity

Shareholder / Member

	30/09/26		01/01/26		
	Shares	Value	Rate (%)	Shares	Value
Tan Thuan Industrial Promotion Company Limited	24,326,178	243,261,780,000	40.54%	24,326,178	243,261,780,000
Tuan Loc Construction Investment Corporation	20,000,000	200,000,000,000	33.33%	20,000,000	200,000,000,000
Treasury shares	-	-	0.00%	-	-
Other shareholders	15,673,822	156,738,220,000	26.12%	15,673,822	156,738,220,000
	60,000,000	600,000,000,000	100.00%	60,000,000	600,000,000,000
					100.00%

Shares

30/09/26

	Share
Number of issued registered shares	60,000,000
Number of shares sold to the public	60,000,000
- Common shares	60,000,000
- Preferred shares	-
Number of repurchased shares	-
- Common shares	-
- Preferred shares	-
Number of shares in circulation	60,000,000
- Common shares	60,000,000
- Preferred shares	-

Par value of shares in circulation 10,000 VND

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3, 2026

Unit: VND

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

VI.1 Revenue from sales of goods and provision of services	Quarter 3, 2026	Quarter 3, 2025
- Total revenue		
+ Revenue from land leasing	6,312,687,785	1,313,473,088
- Phase 01	1,891,540,323	402,291,709
- Phase 02	4,421,147,462	911,181,379
+ Revenue from supplying clean water and installing water meters	14,121,062,128	12,396,832,184
+ Revenue from wastewater treatment	8,777,387,515	9,021,868,652
+ Revenue from accommodation services	1,163,110,222	1,134,348,810
+ Others	466,426,218	88,326,000
Total	30,840,673,868	23,954,848,734
- Revenue deductions	46,478,904	19,761,596,399
- Revenue deductions	46,478,904	19,761,596,399
- Net revenue	30,794,194,964	4,193,252,335
VI.2 Cost of goods sold		
+ Cost of land leasing	956,858,841	1,449,451,243
- Phase 01	303,522,769	121,463,809
- Phase 02	653,336,072	1,327,987,434
+ Cost of supplying clean water and installing water meters	8,626,608,834	10,973,732,993
+ Cost of wastewater treatment	3,432,185,043	2,535,203,966
+ Cost of accommodation services	1,204,336,040	1,628,955,861
+ Other cost of goods sold	63,249,565	93,179,558
+ Reversal of cost of land leasing - Phase 2	-	(21,555,290,304)
Total	14,283,238,323	(4,874,766,683)
VI.3 Financial income		
- Interests of deposits	16,378,230,405	3,375,666,281
- Foreign exchange gain	2,048,518,500	1,853,421,500
Total	18,426,748,905	5,229,087,781
VI.4 Selling expenses		
Expense of selling staff	869,112,700	751,157,655
Expense of depreciation of fixed assets	6,303,888	
Expense of outsourced services	22,105,658,078	825,539,508
Other expenses	953,152,001	626,281,366
Total	23,934,226,667	2,202,978,529
VI.5 General and administration expenses		
Expense of management staff	2,198,536,800	2,160,783,680
Expense of office supplies	3,288,000	7,809,906
Expense of depreciation of fixed assets	30,209,187	75,084,367
Expense of outsourced services	865,572,378	670,192,336
Other expenses	862,835,279	588,653,251
Total	3,960,441,644	3,502,523,540

VII. Other information

VII.1 Related party transactions

Income of key management personnel

	Position	Quarter 3, 2026	Quarter 3, 2025
Board of Management			
Huynh Bao Duc	General Director	399,800,000	196,973,000
Nguyen Thi Binh	Deputy General Director	319,800,000	144,293,000
Giang Ngoc Phuong	Deputy General Director	319,188,400	145,258,800
Board of Directors			
Nguyen Van Thinh	Chairman	30,000,000	30,000,000
Tran Thi Hanh Tien	Member	24,000,000	24,000,000
Vu Dinh Thi	Member		24,000,000
Nguyen Trong Duc	Member	24,000,000	
Pham Trung Kien	Member	24,000,000	24,000,000
Truong Cong Nghia	Member	24,000,000	24,000,000
Huynh Bao Duc	Member	24,000,000	24,000,000
Nguyen Thi Binh	Member	24,000,000	24,000,000
Board of Supervisors			
Nguyen Kien Tan	Head of the BOS	24,000,000	24,000,000
Le Van Cong	Member	21,000,000	21,000,000
Le Nguyen Khanh Ngoc	Member	21,000,000	21,000,000
		1,278,788,400	726,524,800

Related party transactions and balances

During the year, the Company entered into significant transactions with related companies as follows:

	Transaction details	Quarter 3, 2026	Quarter 3, 2025
Vietnam Japan Technology Park Company Limited	Sales of goods and provision of services	70,770,469	62,704,436
Balances with related parties:		Ending balance	Beginning balance
Advances to suppliers			
Tan Thuan Industrial Promotion Company Limited		10,573,314,466	10,573,314,466
Other receivables			
Tan Thuan Industrial Promotion Company Limited		255,892,000	255,892,000
Long-term trade payables			
Tan Thuan Industrial Promotion Company Limited		4,024,289,643	4,024,289,643

Prepared by

(Signature, full name)

Nguyen Thi Thanh Hao

Chief accountant

(Signature, full name)

Lu Thi Thu Van

Prepared by: October 14, 2026

General Director

(Signature, full name and stamp)



Huynh Bao Duc