



TON DONG A

Ton Dong A Corporation

CONSOLIDATED FINANCIAL STATEMENTS

For the nine -month period ended 30 September 2026

**CÔNG
TY CỔ
PHẦN
TÔN
ĐÔNG A**

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TY CỔ PHẦN TÔN ĐÔNG
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DN: C=VN, S=Hồ Chí Minh,
L=ĐI AN, CN=CÔNG TY
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October 2026

M.S.D.N.3

Ton Dong A Corporation

Address: No.5, Road No.5, Song Than 1 Industrial Park, Di An Ward, Ho Chi Minh City

Phone: 0274-3732575 - Fax: 0274-3790420 - Website: www.tondonga.com.vn

Tax code: 3700255880

B01-DN/HN

TT 43/2026/TT-BTC

(20 April 2026)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

VND

ASSETS	Code	Notes	Ending balance 30 September 2026	Beginning balance 01 January 2026
A. CURRENT ASSETS	100		10,185,394,289,980	9,104,893,494,431
I. Cash and cash equivalents	110	V.1	467,948,458,357	727,802,355,742
Cash	111		463,947,458,357	618,028,446,343
Cash equivalents	112		4,001,000,000	109,773,909,399
II. Short-term investment	120	V.2	3,364,115,273,960	2,817,017,120,457
Held-to-maturity investments	123		3,364,115,273,960	2,817,017,120,457
III. Short-term receivables	130		1,815,003,797,323	1,560,136,209,684
Short-term trade receivables	131	V.3	1,597,096,554,779	1,506,795,302,935
Short-term advances to suppliers	132	V.4	217,331,595,483	73,697,607,135
Other short-term receivables	135	V.5	29,861,660,504	11,402,990,329
Provision for doubtful short-term Receivables (*)	136	V.3	(29,286,013,443)	(31,759,690,715)
IV. Inventories	140	V.6	3,979,233,533,953	3,582,329,782,499
Inventories	141		4,109,780,943,088	3,651,740,541,116
Provision for devaluation of inventories	142		(130,547,409,135)	(69,410,758,617)
VI. Other current assets	160		559,093,226,387	417,608,026,049
Short-term prepaid expenses	161	V.7	32,376,693,409	29,255,297,940
Deductible value-added tax	162	V.16	525,961,385,540	387,340,927,601
Taxes and other receivables from the State	163	V.16	755,147,438	1,011,800,508

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B01-DN/HN
TT 43/2026/TT-BTC
(20 April 2026)

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(CONTINUED)**

As at 30 September 2026

VND

ASSETS	Code	Notes	Ending balance 30 September 2026	Beginning balance 01 January 2026
B. NON-CURRENT ASSETS	200		3,047,812,568,185	2,795,673,006,585
I. Long-term receivables	210		7,679,467,916	11,488,194,916
Long-term advances to suppliers	212	V.4	6,435,000	6,435,000
Other long-term receivables	215	V.5	7,673,032,916	11,481,759,916
II. Fixed assets	220		1,844,165,731,121	1,864,364,245,681
Tangible fixed assets	221	V.8	1,656,598,592,072	1,648,782,100,649
Cost	222		4,930,061,141,809	4,721,876,748,746
Accumulated depreciation	223		(3,273,462,549,737)	(3,073,094,648,097)
Finance leases	224	V.9	59,174,826,833	91,515,291,265
Cost	225		104,239,777,298	144,995,180,732
Accumulated depreciation	226		(45,064,950,465)	(53,479,889,467)
Intangible assets	227	V.10	128,392,312,216	124,066,853,767
Cost	228		149,337,878,967	143,531,273,727
Accumulated amortisation	229		(20,945,566,751)	(19,464,419,960)
IV, Long-term asset in progress	250	V.11	363,636,888,809	216,849,723,688
Long-term work-in-process	251		54,159,299,084	27,902,442,105
Construction in progress	252		309,477,589,725	188,947,281,583
VI, Long-term financial investments	260	V.2	71,771,164,385	265,278,213,699
Held-to-maturity investments	265		71,771,164,385	265,278,213,699
VII, Other long-term assets	270		760,559,315,954	437,692,628,601
Long-term prepaid expenses	271	V.7	722,165,260,910	410,190,019,761
Deferred tax assets	272		32,138,230,142	20,592,104,588
Goodwill	279	V.12	6,255,824,902	6,910,504,252
TOTAL ASSETS	280		13,233,206,858,165	11,900,566,501,016

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B01-DN/HN
TT 43/2026/TT-BTC
(20 April 2026)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 September 2026

VND

CAPITAL RESOURCES	Code	Notes	Ending balance 30 September 2026	Beginning balance 01 January 2026
C. LIABILITIES	300		9,217,531,377,493	7,933,576,483,500
I. Current liabilities	310		8,921,439,609,743	7,747,212,109,796
Short-term trade payables	311	V.13	2,839,573,529,966	1,413,145,833,265
Short-term advances from customers	312	V.14	55,486,494,896	34,762,012,507
Dividends and profits payable	313	V.15	149,371,738,500	284,287,500
Statutory obligations	314	V.16	85,161,091,444	99,860,391,505
Payables to employees	315		28,704,348,411	35,255,136,415
Short-term accrued expenses	316	V.17	15,710,379,754	10,288,498,337
Other short-term payables	320	V.18	7,779,403,346	5,412,127,451
Short-term loans and finance lease	321	V.20	5,689,167,228,724	6,101,424,587,126
Bonus and welfare fund	323	V.19	50,485,394,702	46,779,235,690
II. Non-current liabilities	330		296,091,767,750	186,364,373,704
Long-term loans and finance lease	339	V.20	240,406,103,788	186,364,373,704
Convertible bonds	340	V.21	55,685,663,962	-
D. OWNERS' EQUITY	400	V.22	4,015,675,480,672	3,966,990,017,516
Owner's contributed capital	411		1,490,988,510,000	1,490,988,510,000
- Shares with voting rights	411a		1,490,988,510,000	1,490,988,510,000
Share premium	412		834,436,453,483	834,436,453,483
Convertible bond options	413		1,931,977,742	1,931,977,742
Other contributed capital	414		149,098,851,000	-
Exchange rate difference	417		(1,876,672,519)	(550,891,189)
Investment and development fund	418		3,430,602,730	3,430,602,730
Retained earnings	420		1,507,890,168,009	1,610,207,790,905
- Retained earnings by the end of prior period	420a		1,287,824,456,265	1,338,362,554,602
- Retained earnings of current period	420b		220,065,711,744	271,845,236,303
Non controlling interest	429		29,775,590,227	26,545,573,845
TOTAL CAPITAL RESOURCES	440		13,233,206,858,165	11,900,566,501,016

Preparer
(signature, full name)



Vo Cong Danh

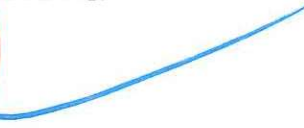
Chief Accountant
(signature, full name)



Tran Le Xuan

26 October 2026
General Director
(signature, full name, stamp)





Doan Vinh Phuoc

Ton Dong A Corporation

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B02-DN/HN
TT 43/2026/TT-BTC
(20 April 2026)

CONSOLIDATED INCOME STATEMENT

For the period from 01/01/2026 to 30/09/2026

VND

ITEMS	Code	Notes	The third quarter of the year		For the nine-month period ended 30 September	
			2026	2025	2026	2025
1	2	3	4	5	6	7
1. Revenue from sale of goods and rendering of services	1	VI.1	4,501,113,031,865	3,687,176,077,140	11,158,665,638,868	11,926,245,613,128
2. Deductions	2		166,162,436	6,855,797,683	3,019,270,295	12,427,867,125
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10		4,500,946,869,429	3,680,320,279,457	11,155,646,368,573	11,913,817,746,003
4. Cost of goods sold and services rendered	11	VI.2	4,100,552,009,945	3,483,102,062,188	10,319,435,649,718	11,096,648,797,055
5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	20		400,394,859,484	197,218,217,269	836,210,718,855	817,168,948,948
6. Profit/loss from disposal of investment properties	21		-	-	-	-
7. Finance income	22	VI.1	67,712,001,903	87,537,408,554	215,909,299,958	251,182,472,537
8. Finance expenses	23	VI.3	119,967,602,201	83,727,849,928	311,842,793,533	290,108,914,127
In which: Interest expenses	24		108,973,788,744	65,064,603,737	291,635,159,905	202,172,851,440
9. Selling expenses	25	VI.4	213,736,961,704	66,782,729,428	365,795,568,560	406,015,334,658
10. General and administrative expenses	26	VI.5	37,911,580,913	29,959,546,189	94,146,033,141	81,604,114,514
11. Share of profit or loss in associates and joint ventures	27		-	-	-	-
12. Profit from operating activities {30=20+21+(22-23)-(25+26)+27}	30		96,490,716,569	104,285,500,278	280,335,623,579	290,623,058,186
13. Other income	31	VI.6	3,292,481,189	2,504,145,260	6,608,258,115	7,552,554,818
14. Other expenses	32	VI.6	1,155,894,065	266,509,512	4,521,865,036	1,970,969,230
15. Other profit (40 = 31 - 32)	40		2,136,587,124	2,237,635,748	2,086,393,079	5,581,585,588
16. Accounting profit before tax (50 = 30 + 40)	50		98,627,303,693	106,523,136,026	282,422,016,658	296,204,643,774
17. Current income tax expense	51	VI.7	29,004,741,766	20,390,421,970	77,691,919,285	31,765,854,483
18. Deferred income tax benefit	52	VI.7	(4,431,844,342)	1,109,147,650	(11,546,125,554)	29,047,498,739
19. Net profit after tax (60=50-51-52)	60		74,054,406,269	85,023,566,406	216,276,222,927	235,391,290,552
20. Net profit after tax of the parent	61		75,279,146,909	85,026,913,571	220,065,711,744	235,398,340,919
21. Non-controlling interests	62		(1,224,740,640)	(3,347,165)	(3,789,488,817)	(7,050,367)
22. Basic earnings per share (VND/share)	70		-	-	-	-
23. Diluted earnings per share (VND/share)	71		-	-	-	-

Preparer
(signature, full name)



Vo Cong Danh

Chief Accountant
(signature, full name)



Tran Le Xuan



26 October 2026

General Director

(signature, full name, stamp)

Doan Vinh Phuoc

Ton Dong A Corporation

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B03-DN/HN

TT 43/2026/TT-BTC

(20 April 2026)

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period from 01/01/2026 to 30/09/2026

VND

ITEMS	Code	For the nine-month period ended 30 September 2026	For the nine-month period ended 30 September 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	1	282,422,016,658	296,204,643,774
Adjustments for:			
Depreciation and amortisation of fixed assets	2	206,167,332,012	198,110,153,569
Provisions (Reversal) of provisions	3	58,662,973,246	(143,098,996,121)
Foreign exchange gains arising from revaluation of monetary accounts denominated in foreign currencies	4	(6,589,047,395)	(3,635,291,030)
Profits from investing and financing activities.	5	(203,306,211,109)	(161,643,328,636)
Interest expense	6	291,635,159,905	202,172,851,440
Profit from operating activities before changes in working capital	8	628,992,223,317	388,110,032,996
Increase in receivables	9	(227,871,254,636)	(386,287,635,952)
Increase (Decrease) in inventories	10	(484,297,258,951)	1,645,245,377,330
Increase (Decrease) in payables	11	1,411,132,698,894	(661,286,510,699)
Increase (Decrease) in prepaid expenses	12	(331,592,696,201)	21,917,601,453
Interest paid	14	(289,025,034,334)	(214,056,777,872)
Corporate income tax paid	15	(47,744,480,559)	(120,792,773,077)
Other cash outflows for operating activities	17	(17,977,861,470)	(22,160,802,718)
Net cash flows from operating activities	20	641,616,336,060	650,688,511,461
II. CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase and constructions of fixed assets	21	(406,393,877,636)	(311,203,542,264)
Proceeds from disposals of fixed assets	22	2,151,212,459	3,205,555,551
Purchase of bonds, bank term deposits and lendings	23	(5,745,147,056,523)	(6,399,650,807,268)
Sale of bonds, collection of bank term deposits and lendings	24	5,366,502,967,215	6,460,657,248,084
Interest received from bonds, bank term deposits and loans	27	190,612,895,089	190,081,890,875
Net cash flows (used in) from investing activities	30	(592,273,859,396)	(56,909,655,022)

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B03-DN/HN

TT 43/2026/TT-BTC

(20 April 2026)

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the period from 01/01/2026 to 30/09/2026

VND

ITEMS	Code	For the nine-month period ended 30 September 2026	For the nine-month period ended 30 September 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Capital contributions	31	-	344,073,410,000
Drawdown of borrowings	33	8,993,383,236,020	10,775,863,019,561
Repayment of borrowings	34	(9,277,909,354,544)	(11,475,804,888,744)
Payment of principal of finance lease liabilities	35	(24,115,358,912)	(25,935,386,793)
Dividends paid	36	(11,400,000)	(458,758,745,000)
Net cash flows used in financing activities	40	(308,652,877,436)	(840,562,590,976)
Net increase in cash for the period	50	(259,310,400,772)	(246,783,734,537)
Cash and cash equivalents at beginning of the period	60	727,802,355,742	811,027,391,399
Effects of changes in foreign currency exchange rates	61	(543,496,613)	104,634,517
Cash and cash equivalents at the end of the period	70	467,948,458,357	564,348,291,379

Preparer
(signature, full name)

DS

Vo Cong Danh

Chief Accountant
(signature, full name)

[Signature]

Tran Le Xuan

26 October 2026

General Director
(signature, full name, stamp)



Đoan Vinh Phuoc

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B09-DN/HN
TT 43/2026/TT-BTC
(20 April 2026)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) as at 30 September 2026 and for the nine-month period then ended

I. CORPORATE INFORMATION

1. Form of capital ownership

Ton Dong A Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Enterprise Registration Certificate No, 3700255880 issued by the Department of Planning and Investment of Binh Duong Province on 2 February 2009, as amended subsequently.

Line of business

The registered principal activities of the Company and its subsidiaries ("the Group") are to manufacture steel products and mechanical products; trade in steel products, construction materials, supplies, raw materials, machinery and equipment; execute civil and industrial construction and render goods transportation service by land.

2. The Group's normal course of business cycle is 12 months.

3. Operating model:

The Company's registered head office is located at No. 5 Road No. 5, Song Than 1 Industrial Park, Di An Ward, Ho Chi Minh City, Vietnam. In addition, the Company has one (1) representative office located at No. 21 - 23 Ho Van Hue Street, Duc Nhuan Ward, Ho Chi Minh City, Vietnam; and one (1) branch located at Lot A3, D4 Street, Dong An 2 Industrial Zone, Binh Duong Ward, Ho Chi Minh City, Vietnam. The number of the Group's employees as at 30 September 2026 was: 1,372 persons (31 December 2025: 1,367 persons).

Organizational structure:

The Company has Eleven (11) subsidiaries. Details are as follows:

List of subsidiaries:	Interest (%)	Voting rate(%)
1. Ton Dong A Long An Co., Ltd ("Ton Dong A Long An") Ton Dong A Long An's head office is located Lot D9, Street No. 4, Nhut Chanh Industrial Park, Binh Duc Commune, Tay Ninh Province, Vietnam	100	100
2. Ton Dong A Da Nang Co., Ltd ("Ton Dong A Da Nang") Ton Dong A Da Nang's head office is located Lot D, Street 4, Hoa Khanh Industrial Zone, Lien Chieu Ward, Da Nang City, Vietnam.	100	100
3. Logistics Hung Viet Limited Company ("Logistics Hung Viet") Logistics Hung Viet head office is located at Lot CN16, Block No. 9-10, Street 6, Song Than 3 Industrial Zone, Binh Duong Ward, Ho Chi Minh City, Vietnam.	100	100
4. Ton Dong A Bac Ninh Co., Ltd ("Ton Dong A Bac Ninh") Ton Dong A Bac Ninh head office is located at RBF- Q, RBF area, No. 36, Street 5, Vietnam – Singapore Industrial Zone Bac Ninh, Dai Dong Commune, Bac Ninh Province, Vietnam.	100	100
5. Dong A - Phu My Co., Ltd ("Dong A Phu My") Dong A Phu My's head office is located at Lot Q1, Street D3, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam	100	100
6. Dong A - Phu My 1 Co., Ltd ("Dong A Phu My 1") Dong A Phu My 1's head office is located at, Street 1A, Phu My 1 Industrial Park, Phu My Ward, Ho Chi Minh City, Vietnam	100	100
7. Dong A Central Real Estate and Investment Company Limited Dong A Mien Trung's head office is located at Vo Nhu Hung Street, Quang Lang B Block, Dien Ban Dong Ward, Da Nang City, Vietnam	95	95
8. PT Indo Vina Steel PT Indo Vina Steel's head office is located at, No. 91, Tanah Abang II Road, Cideng Township, Gambir District, Jakarta City, Central Administrative District, DKI Jakarta Province	51	51
9. Investment and Development Dong A Co., LTD. 18 Ho Van Hue Street, Duc Nhuan Ward, Ho Chi Minh City.	100	100
10. IDD Can Tho Company Limited (Before Dong A Mekong Development Co., LTD.) Plot No. 63, Map Sheet No. 122, Ly Hong Thanh Street, Mien Tay-Can Tho Residential Area, Cai Khe Ward, Can Tho City, Vietnam	100	100
11. Nam Tien Real Estate Joint Stock Company Plot No. 35 DH1, 33m-wide Tran Phu Road, Ha Tay Residential Group, Dien Ban Bac Ward, Da Nang City, Vietnam.	88,8	88,8

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(20 April 2026)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) as at 30 September 2026 and for the nine-month period then ended

II, ACCOUNTANT, CURRENCY USED IN ACCOUNTING

1. Fiscal year

The Group's fiscal year applicable for the preparation of its consolidated financial statements starts on 1 January and ends on 31 December.

2. Accounting currency

The consolidated financial statements are prepared in VND which is also the Group's accounting currency.

III. APPLICABLE STANDARDS AND ACCOUNTING REGULATIONS

1. Applicable accounting regime

The Company applies the corporate accounting system according to Circular 99/2025/TT-BTC dated October 27, 2025 and Circular 43/2026/TT-BTC dated April 20, 2026 guiding the preparation and presentation methods, consolidated financial statements and circulars guiding, supplementing and amending.

2. Statement of Compliance with Accounting Standards and Accounting System

The financial statements of the Company are prepared in accordance with Vietnamese Accounting Standards. Vietnam's Corporate Accounting System and legal regulations related to the preparation and presentation of financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value and not subject to any restrictions on use.

2. Inventories

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The Group determines quantities and value of inventories issued in the period based on determining quantities and value of ending inventories, and recognises value of the inventories issued as follows:

Raw materials, tools, supplies and merchandise	- Cost of purchase on a weighted average basis.
Finished goods and work-in-process	- Cost of finished goods on a weighted average basis.
	- For the purpose of calculating the cost of finished goods, raw materials and supplies are allocated based on standard consumption rates.

Provision for diminution in value of inventories

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories. The Group

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(20 April 2026)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

as at 30 September 2026 and for the nine-month period then ended

recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

Increases or decreases to the provision balance are recognised in cost of goods sold in the consolidated income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the consolidated income statement.

3. Receivables

Receivables are presented in the consolidated statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the statement of financial position date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expenses in the consolidated income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the consolidated income statement.

For overdue receivables, provision for doubtful debts is provided as follows:

<u>Overdue period</u>	<u>Provision rate</u> <u>(% of receivable value)</u>
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

4. Tangible fixed assets

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use and the costs of dismantling and removing the asset and restoring the site on which it is located, if any.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the consolidated income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the consolidated income statement.

5. Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Lease payments under operating lease agreements are recognised in the consolidated statement of profit or loss on a straight-line basis over the lease term.

Assets held under finance leases are capitalised in the consolidated statement of financial position at the inception of the lease at the fair value of the leased assets or, if lower, at the net present value of the minimum lease payments. The principal amount included in future lease payments under finance leases are recorded as a liability. The interest amounts included in lease payments are charged to the consolidated income statement over the lease term to achieve a constant rate on interest on the remaining balance of the finance lease liability.

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Capitalised financial leased assets are depreciated using straight-line basis over the shorter of the estimated useful lives of the asset and the lease term, if there is no reasonable certainty that the Group will obtain ownership by the end of the lease term.

6. *Intangible assets*

Intangible assets are stated at cost less accumulated amortisation.

The cost of an intangible asset comprises its purchase price and any directly attributable costs of preparing the intangible asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the consolidated income statement as incurred.

When intangible assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the consolidated income statement.

7. *Depreciation and amortisation*

Depreciation of tangible fixed assets, and financial leased assets and amortisation of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	5 - 25 years
Machinery and equipment	3 - 15 years
Vehicles	5 - 10 years
Office equipment	5 - 8 years
Computer software	3 - 8 years
Other fixed assets	5 - 10 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortised from the time they are put into use.

8. *Construction in progress*

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalisation.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognised as expenses when such costs do not meet the conditions to be recognised as fixed assets.

9. *Borrowing costs*

Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

10. *Deferred expenses*

Deferred expenses are amortised over the period to which they relate or during which the related economic benefits are consumed.

The following types of expenses are recorded as long-term prepaid expense and are amortised to the consolidated income statement:

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- ▶ Tools and consumables used for more than one year with high value.
- ▶ Advertising expenses with benefits extending over one year; and
- ▶ Etc.

Deferred land rental

Prepaid land rentals represent the unamortised balances of advanced payments made in accordance with lease contracts for years from 9 and 44 years. Such prepaid rentals are recognised as a long-term deferred expense for allocation to the consolidated income statement over the remaining lease period according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets.

11. Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortisation. Goodwill is amortised over 10-year period on a straight-line basis.

The parent company conducts the periodical review for impairment of goodwill of investment in subsidiaries. If there are indicators of impairment loss incurred is higher than the periodically amortised amount of goodwill. on the straight-line basis, the higher amount will be recorded in the consolidated income statement.

12. Held-to-maturity Investments

Held-to-maturity investments are stated at costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as finance expense in the consolidated income statement and deducted against the value of such investments

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the statement of financial position date.

Increases or decreases to the provision balance are recorded as finance expense in the consolidated income statement.

13. Payables and accruals

Payables comprise obligations of the Group to suppliers of materials and goods, service providers, vendors of property, plant and equipment, investment properties and financial investments under executed economic contracts.

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

14. Convertible bond

Bonds that are convertible by the holder into a fixed number of ordinary shares of the Group are separated into financial liability (a contractual arrangement to deliver cash or another financial assets) and equity

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instrument (a call option granting the holder the right, for a specified year of time) based on the terms of the contract.

On issuance of the convertible bond, the fair value of the liability component is determined by discounting the future payment (including principal and interest) to present value at the market rate for an equivalent non-convertible bond less issuance cost.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in shareholders' equity. The carrying amount of the conversion option is not re-measured in subsequent periods.

15. Foreign currency transactions

Transactions in currencies other than the Group's reporting currency of VND are recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Group VND are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").

Approximated exchange rates are required to differ by no more than $\pm 1\%$ from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Group for the relevant accounting period.

All foreign exchange differences incurred are taken to the consolidated income statement.

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted average carrying exchange rates. The application of specific actual carrying exchange rates or weighted average carrying exchange rates depends on the characteristics and management requirements of foreign currency-denominated monetary items of the Group.

All foreign exchange differences incurred are taken to the consolidated income statement.

Conversion of the financial statements of a foreign operation

Conversion of the financial statements of a subsidiary of the Group which maintains its accounting records in other currency rather than the Group's accounting currency of VND, for consolidation purpose, is as follows:

- ▶ Assets and liabilities of foreign subsidiaries, together with goodwill arising from the acquisition of foreign subsidiaries, are converted into VND at the closing exchange rate at the end of the reporting period (being the average buying and selling transfer exchange rate of the commercial bank with which the Group frequently conducts transactions as at the statement of financial position date or an exchange rate approximating the average buying and selling transfer exchange rate of the commercial bank with which the Group regularly conducts its transactions as at the end of the accounting period);
- ▶ The net assets of the subsidiary held by the parent company as at the acquisition date are translated at the carrying exchange rate on the acquisition date;
- ▶ Retained earnings after tax arising after the acquisition date of the subsidiary are translated by recalculating based on the revenue and expense items in the consolidated income statement;

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Items presented in the consolidated income statement and the consolidated Statement of Cash Flows are translated at the actual exchange rates prevailing at the dates of the transactions. Where the average exchange rate for the reporting period approximates the actual exchange rates at the transaction dates (with differences not exceeding the spot exchange rate band prescribed by the State Bank of Vietnam), the average exchange rate may be applied.

16. Share capital

Ordinary shares

Ordinary shares with voting right are recognised at par value

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual expenses incurred corresponding to the number of shares successfully issued. Issuance expense related to unsuccessful shares are recognised as finance expenses.

17. Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Group's Charter and Vietnam's regulatory requirements.

The Group maintains following reserve funds which are appropriated from the Company's net profit subject to approval by shareholders at the annual general meeting.

Dividends

Dividends payable are recommended by the Board of Directors of the Company and are classified as a distribution of undistributed profits under the equity item on the consolidated statement of financial position. Dividends will be recognised as a liability on the consolidated statement of financial position when they are approved by shareholders at the Annual General Meeting of Shareholders and decided to payment by the Board of Directors.

Investment and development fund

This fund is set aside for use in the Group's expansion of its operation or in-depth investments.

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvements are presented as a liability in the consolidated statement of financial position.

18. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discounts, rebates and sales returns. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Where the contract outcome can be reliably measured, revenue is recognised by reference to the stage of completion. Stage of completion is measured by reference to the proportion of work completed.

Interest income

Interest is recognised on an accrual basis based on the time and actual interest rate for each period.

19. Revenue deductions

Revenue deductions include trade discounts, sales allowances, and sales returns.

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Revenue deductions arising in the same period in which products, goods, or services are sold are recorded as a reduction of revenue in that period. In cases where products, goods, or services are sold during the period but trade discounts, sales allowances, or sales returns arise in the subsequent period, the Group reduces the revenue recognised for the period, provided that such revenue deductions arise before the issuance date of the financial statements.

20. *Selling expenses*

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

21. *General and administrative expenses*

General and administrative expenses reflect actual costs incurred in the course of the general management of the Group.

22. *Taxation*

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the consolidated statement of financial position date.

Current income tax is charged or credited to the consolidated income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity..

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the statement of financial position date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of deductible temporary differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each statement of financial position date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re assessed at each statement of financial position date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

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Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the statement of financial position date.

Deferred tax is charged or credited to the consolidated income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax (continued)

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Group to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- ▶ either the same taxable entity; or
- ▶ when the Group intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

23. Earnings per share

Basic earnings per share amounts are calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Group (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary shareholders of the Group (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

24. Related parties

Parties are considered to be related parties of the Group if one party has the ability to, directly or indirectly, control or to exercise significant influence over the other party in making financial and operating decisions, or when the Group and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.



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V. SUPPLEMENTARY INFORMATION TO THE ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	30 September 2026 VND	01 January 2026 VND
Cash on hand	1,209,520,037	178,824,833
Cash at banks	461,975,938,320	614,649,621,510
Cash in transit	762,000,000	3,200,000,000
Cash equivalents	4,001,000,000	109,773,909,399
TOTAL	467,948,458,357	727,802,355,742

2. HELD-TO-MATURITY INVESTMENTS

	30 September 2026 VND	01 January 2026 VND
Short-term		
loan	496,975,840,043	89,228,944,014
Bank deposits	474,590,598,631	252,848,967,313
Bonds	2,392,548,835,286	2,474,939,209,130
TOTAL	3,364,115,273,960	2,817,017,120,457
Long-term		
Bonds	71,771,164,385	265,278,213,699
TOTAL	71,771,164,385	265,278,213,699
TOTAL	3,435,886,438,345	3,082,295,334,156

3. SHORT-TERM TRADE RECEIVABLES

	30 September 2026 VND	01 January 2026 VND
Minh Minh Export Import Service Trading Co.,LTD	144,026,213,975	148,994,962,514
Duferco Sa	301,292,923,135	18,051,516,416
Others	1,148,979,605,656	1,325,814,675,542
Trade receivables from related parties (Note VII)	2,797,812,013	13,934,148,463
TOTAL	1,597,096,554,779	1,506,795,302,935
Provision for doubtful receivables	(29,286,013,443)	(31,759,690,715)
NET	1,567,810,541,336	1,475,035,612,220

The Company has used part of its short-term trade receivables as collateral for bank borrowings

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4. ADVANCES TO SUPPLIERS

	30 September 2026	01 January 2026
	VND	VND
Short-term		
Danieli Co., Ltd	59,658,066,313	19,675,195,813
PRC Technology (Beijing) Co., Ltd	34,410,820,500	12,301,011,000
Shanghai Jingxiang Industial Company Limited	35,170,985,120	11,565,427,680
Others	85,251,223,550	30,155,972,642
Advances to related parties (Note VII)	2,840,500,000	-
TOTAL	217,331,595,483	73,697,607,135
Long-term		
Others	6,435,000	6,435,000
TOTAL	6,435,000	6,435,000
TOTAL	217,338,030,483	73,704,042,135

5. OTHER RECEIVABLES

	30 September 2026	01 January 2026
	VND	VND
Short-term		
Deposits	19,426,382,271	7,155,728,250
Payment on behalf	268,726,672	237,623,800
Advances	2,272,983,744	315,997,628
Others	7,893,567,817	3,693,640,651
TOTAL	29,861,660,504	11,402,990,329
Long-term		
Deposits	7,673,032,916	11,481,759,916
TOTAL	7,673,032,916	11,481,759,916
TOTAL	37,534,693,420	22,884,750,245

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6. INVENTORIES

	30 September 2026 VND	01 January 2026 VND
Finished goods	2,365,178,754,601	2,125,029,616,569
Raw material	1,416,554,088,289	1,011,079,114,148
Goods in transit	279,926,975,623	470,467,895,742
Work in process	41,919,432,085	41,285,560,434
Tools and supplies	5,056,653,193	2,872,590,890
Merchandise	1,145,039,297	1,005,763,333
TOTAL	4,109,780,943,088	3,651,740,541,116
Provision for inventory write-down	(130,547,409,135)	(69,410,758,617)
NET	3,979,233,533,953	3,582,329,782,499

The Company had used a part of certain inventories as collateral for the bank loans.

Movements of provision for obsolete inventories are as follows:

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
<i>Beginning balance</i>	69,410,758,617	251,401,145,812
Add: Provision made during the period	130,547,409,135	107,295,404,692
Less: Reversal of provisions during the period	(69,410,758,617)	(251,401,145,812)
<i>Ending balance</i>	130,547,409,135	107,295,404,692

7. PREPAID EXPENSES

	30 September 2026 VND	01 January 2026 VND
Short-term	32,376,693,409	29,255,297,940
Tools and supplies in use	21,774,124,144	18,362,884,938
Others	10,602,569,265	10,892,413,002
Long-term	722,165,260,910	410,190,019,761
Infrastructure using fee	303,217,398,947	89,260,393,237
Prepaid land rental (*)	260,156,156,111	180,174,036,734
Tools and supplies in use	107,689,544,319	90,728,447,899
Others	51,102,161,533	50,027,141,891
TOTAL	754,541,954,319	439,445,317,701

(*) The Company had used land use rights as collateral for the bank borrowings

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8. TANGIBLE FIXED ASSETS

VND

Items	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other	Total
Cost:						
As at 1 January 2026	899,958,735,333	3,571,899,201,112	228,627,530,851	21,354,837,262	36,444,188	4,721,876,748,746
Transfer from construction in progress	73,754,192,131	78,699,675,281	4,753,000,000	586,440,000	-	157,793,307,412
New purchases	609,890,580	7,677,616,975	1,504,914,000	1,498,407,427	-	11,290,828,982
Transfer from finance lease	-	26,241,620,302	20,793,054,540	-	-	47,034,674,842
Disposal of fixed assets	-	(626,916,167)	(7,307,502,006)	-	-	(7,934,418,173)
As at 30 September 2026	974,322,818,044	3,683,891,197,503	248,370,997,385	23,439,684,689	36,444,188	4,930,061,141,809
<i>In which:</i>						
<i>Fully depreciated</i>	41,681,300,751	1,247,951,669,880	85,582,153,501	16,238,361,388	-	1,391,453,485,520
Accumulated depreciation						
As at 1 January 2026	314,758,918,435	2,555,922,951,556	185,177,063,004	17,208,989,366	26,725,736	3,073,094,648,097
Depreciation for the period	32,032,175,610	139,878,908,225	13,483,652,614	868,596,942	5,466,627	186,268,800,018
Transfer from finance lease	-	8,359,080,199	13,220,931,116	-	-	21,580,011,315
Disposal of fixed assets	-	(618,050,430)	(6,862,859,263)	-	-	(7,480,909,693)
As at 30 September 2026	346,791,094,045	2,703,542,889,550	205,018,787,471	18,077,586,308	32,192,363	3,273,462,549,737
Net carrying amount						
As at 1 January 2026	585,199,816,898	1,015,976,249,556	43,450,467,847	4,145,847,896	9,718,452	1,648,782,100,649
As at 30 September 2026	627,531,723,999	980,348,307,953	43,352,209,914	5,362,098,381	4,251,825	1,656,598,592,072

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9. FINANCE LEASES

VND

Items	Machinery and equipment	Means of transportation	Total
Cost:			
As at 1 January 2026	26,241,620,302	118,753,560,430	144,995,180,732
New Repurchase	-	6,279,271,408	6,279,271,408
Transfer from finance lease	(26,241,620,302)	(20,793,054,540)	(47,034,674,842)
As at 30 September 2026	-	104,239,777,298	104,239,777,298
Accumulated depreciation			
As at 1 January 2026	6,396,350,783	47,083,538,684	53,479,889,467
Depreciation for the period	1,962,729,416	11,202,342,897	13,165,072,313
Transfer from finance lease	(8,359,080,199)	(13,220,931,116)	(21,580,011,315)
As at 30 September 2026	-	45,064,950,465	45,064,950,465
Net carrying amount:			
As at 1 January 2026	19,845,269,519	71,670,021,746	91,515,291,265
As at 30 September 2026	-	59,174,826,833	59,174,826,833

10. INTANGIBLE ASSETS

VND

Items	Land use right	Computer software	total
Cost:			
As at 1 January 2026	117,526,300,000	26,004,973,727	143,531,273,727
New purchases	-	3,221,775,000	3,221,775,000
Transfer from construction in progress	-	2,584,830,240	2,584,830,240
As at 30 September 2026	117,526,300,000	31,811,578,967	149,337,878,967
In which			
Fully amortised	-	16,337,924,227	16,337,924,227
Accumulated amortisation:			
As at 1 January 2026	-	19,464,419,960	19,464,419,960
Amortisation for the period	-	1,481,146,791	1,481,146,791
As at 30 September 2026	-	20,945,566,751	20,945,566,751
Net carrying amount:			
As at 1 January 2026	117,526,300,000	6,540,553,767	124,066,853,767
As at 30 September 2026	117,526,300,000	10,866,012,216	128,392,312,216

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11. ASSETS IN PROGRESS

	30 September 2026 VND	01 January 2026 VND
Long-term work-in-process		
Subdividing lots project	54,159,299,084	27,902,442,105
TOTAL	54,159,299,084	27,902,442,105
Construction in progress		
project	245,963,750,365	92,525,677,522
Representative office renovation	24,379,362,314	20,218,389,943
Others	39,134,477,046	76,203,214,118
TOTAL	309,477,589,725	188,947,281,583
TOTAL	363,636,888,809	216,849,723,688

12. GOODWILL

	30 September 2026 VND	01 January 2026 VND
Dong A Central Real Estate and Investment Company Limited	6,255,824,902	6,910,504,252
TOTAL	6,255,824,902	6,910,504,252

13. TRADE PAYABLES

	30 September 2026 VND	01 January 2026 VND
Short-Term		
Jfe Shoji Corporation	390,044,578,861	132,138,569,750
Others	846,616,101,490	380,248,752,549
Trade Payables to related parties (Note VII)	1,602,912,849,615	900,758,510,966
TOTAL	2,839,573,529,966	1,413,145,833,265

14. SHORT-TERM ADVANCES FROM CUSTOMERS

	30 September 2026 VND	01 January 2026 VND
Hanwa Singapore (Private) Limited	-	10,222,917,433
H.S.I.I CO., LTD.	-	7,659,454,160
LLC Max Trade Group	2,704,482,703	3,367,568,059
LLC Dives-Plus	-	3,676,265,081
Artsteel Canada Inc	7,817,997,525	-
Padma Chitta Jnana PTE. LTD.	13,168,342,073	-
Koop Sheet Metal	13,143,672,315	-
Others	18,586,703,220	9,835,807,774
Advances to related parties (Note VII)	65,297,060	-
TOTAL	55,486,494,896	34,762,012,507

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15. DIVIDEND PAYABLES

	30/09/2026	01/01/2026
	VND	VND
<i>Profit of the year</i>		
2025	149,371,738,500	-
2024	-	241,300,000
2022	-	13,585,000
2021	-	22,610,000
2019	-	6,792,500
TOTAL	149,371,738,500	284,287,500

16. STATUTORY OBLIGATIONS

				VND
	01 January 2026	Increase in year	Decrease in year	30 September 2026
<i>Receivables</i>				
Corporate income tax	19,986,840	32,019	-	20,018,859
Value-added tax	387,340,927,601	1,432,699,445,392	1,294,078,987,453	525,961,385,540
Personal income tax	280,829,387	55,792,764	280,829,387	55,792,764
Others	710,984,281	23,930,000	55,578,466	679,335,815
TOTAL	388,352,728,109	1,432,779,200,175	1,294,415,395,306	526,716,532,978
<i>Payables</i>				
Corporate income tax	47,744,480,559	77,691,919,285	47,744,480,559	77,691,919,285
Value-added tax	45,203,581,930	1,351,348,765,841	1,393,166,316,070	3,386,031,701
Personal income tax	326,692,402	6,187,293,575	5,834,371,517	679,614,460
Environmental Protection Tax	32,400,000	226,800,000	259,200,000	-
Import tax	124,293,412	467,363,231	591,656,643	-
Others	6,428,943,202	627,228,287	3,652,645,491	3,403,525,998
TOTAL	99,860,391,505	1,436,549,370,219	1,451,248,670,280	85,161,091,444

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17. SHORT-TERM ACCRUED EXPENSES

	30/09/2026 VND	01/01/2026 VND
Interest expenses	11,552,613,269	9,136,658,494
Others	4,157,766,485	1,151,839,843
TOTAL	15,710,379,754	10,288,498,337

18. OTHER SHORT-TERM PAYABLES

	30 September 2026 VND	01 January 2026 VND
Remuneration of BOD, BOS, and Secretaries of BOD	3,155,147,900	3,158,035,756
Others	4,624,255,446	2,254,091,695
TOTAL	7,779,403,346	5,412,127,451

19. BONUS AND WELFARE FUND

	30/09/2026 VND	01/01/2026 VND
Bonus and welfare fund	50,485,394,702	46,779,235,690
Net value	50,485,394,702	46,779,235,690

Details of movements of bonus and welfare fund:

	For the nine- month period ended 30 September 2026 VND	For the nine- month period ended 30 September 2025 VND
Beginning balance	46,779,235,690	42,184,482,641
Add: Appropriation of bonus and welfare fund	21,684,020,482	26,054,407,962
Less: Utilisation of bonus and welfare fund	(17,977,861,470)	(22,160,802,718)
Ending balance	50,485,394,702	46,078,087,885

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20. LOANS, FINANCE LEASES AND CONVERTIBLE BONDS

	30 September 2026		01 January 2026
	VND		VND
Short-term			
Loans from banks	5,577,735,379,240		5,928,729,249,974
Current portion of long-term loans	34,477,370,343		29,251,943,724
Upas L/C	63,325,292,149		59,222,137,848
Current portion of finance leases	13,629,186,992		28,535,591,618
Convertible Bonds (Note 21)	-		55,685,663,962
TOTAL	5,689,167,228,724		6,101,424,587,126
Long-term			
Loans from banks	223,937,157,050		167,544,136,680
Finance leases	16,468,946,738		18,820,237,024
Convertible Bonds (Note 21)	55,685,663,962		-
TOTAL	296,091,767,750		186,364,373,704
TOTAL	5,985,258,996,474		6,287,788,960,830
	30 September 2026		01 January 2026
	VND	USD - IDR	VND
Short-term borrowings, financial leases and Convertible Bonds	5,689,167,228,724	36,422,409	6,101,424,587,126
Short-term bank loans - VND	4,628,654,223,163		5,928,729,249,974
Joint Stock Commercial Bank for Industry and Trade of Vietnam - East Saigon	2,006,263,956,586		1,920,997,797,170
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Binh Branch	1,239,767,327,780		2,237,937,719,225
HSBC Bank (Vietnam) Ltd,	173,311,801,481		-
Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Binh Duong Branch	496,547,171,459		494,239,256,932
Vietnam Technological and Commercial Joint Stock Bank - Saigon Branch	-		434,165,455,574
Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch	-		121,451,528,399
United Overseas Bank Limited - Ho Chi Minh City Branch	257,876,666,344		221,837,104,070
Vietnam International Commercial Joint Stock Bank - Saigon Branch	344,872,509,199		198,554,512,470
Military Commercial Joint Stock Bank - Saigon Branch	110,014,790,314		299,545,876,134
Short-term bank loans - USD	949,081,156,077	36,422,409	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Binh Branch	871,741,232,838	33,487,530	-
Joint Stock Commercial Bank for Industry and Trade of Vietnam - East Saigon Branch	77,339,923,239	2,934,879	-
Current portion of long-term loans	34,477,370,343		29,251,943,724
HSBC Bank (Vietnam) Ltd,	6,568,141,655		8,757,522,207
Joint Stock Commercial Bank for Industry and Trade of Vietnam - East Saigon	27,909,228,688		20,494,421,517
Upas L/C	63,325,292,149		59,222,137,848
Convertible Bonds	-		55,685,663,962
Financial lease debt due	13,629,186,992		28,535,591,618
Chailase International Leasing Company Limited	8,889,035,492		16,547,202,406
Vietnam International Leasing Company Limited	-		5,668,187,212
Vietcombank Financial Leasing Co.,LTD Ho Chi Minh Branch	4,740,151,500		6,320,202,000
Long-term borrowings, financial leases and Convertible Bonds	296,091,767,750	54,048,936,762	186,364,373,704
Long-term bank loans- VND	145,295,954,061		167,544,136,680
Joint Stock Commercial Bank for Industry and Trade of Vietnam - East Saigon	125,591,529,115		143,460,950,630
HSBC Bank (Vietnam) Ltd,	19,704,424,946		24,083,186,050
Short-term bank loans - IDR	78,641,202,989	54,048,936,762	-
PT. Bank Negara Indonesia	78,641,202,989	54,048,936,762	-
Long-term finance lease debt	16,468,946,738		18,820,237,024
Chailase International Leasing Company Limited	5,226,475,906		10,989,593,192
Vietcombank Financial Leasing Co.,LTD Ho Chi Minh Branch	4,670,542,832		7,830,643,832
Vietnam International Leasing Company Limited	6,571,928,000		-
Convertible Bonds	55,685,663,962		-
TOTAL	5,985,258,996,474	54,085,359,171	6,287,788,960,830

Interest rates for short-term bank loans range from 7.40% to 8.50% per annum for VND-denominated loans, and from 3.50% to 4.20% per annum for USD-denominated loans. For long-term bank loans, interest rates range from 7.40% to 8.50% per annum for VND-denominated loans, and are 7.50% per annum for IDR-denominated loans. Interest rates for financial leases provided by leasing companies range from 8.00% to 9.40% per annum for VND-denominated contracts. Forms of collateral include unsecured (clean) lending, inventory, machinery and equipment, transport vehicles, land use rights and assets attached to land, and bonds.

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21. CONVERTIBLE BONDS

Issuance date (year)	Term	Quantity	Par Value (VND)	Nominal interest (%/p.a.)	Discount interest rate (%/p.a.)	Equity component (Note 23.1) (VND)	Liability component (VND)
2014	3 years	559,067	100,000	5	6.3	1,931,977,742	55,685,663,962

As at 01 January 2026
and 30 September 2026

On 17 March 2014, the Company entered into the Bond Purchase Agreement with Posco Vietnam Co., Ltd. ("Posco"). The Company and Posco signed the latest Annex No. 10 of Bond Purchase Agreement, stating the parties agreed that the latest maturity date is 28 April 2028. Accordingly, if the conversion happens, the bond will be converted into ordinary shares at a negotiable convertible price on the maturity date.

22. OWNERS' EQUITY**22.1 Increase and decrease in owners' equity**

	Share capital	Share premium	Convertible bond options	Other contributed capital	Investment and development fund	Exchange rate difference	Retained earnings	Non-controlling interest	Total
Previous year									
As at 1 January 2025	1,146,915,100,000	834,436,453,483	1,931,977,742	-	3,430,602,730	-	1,826,339,918,321	2,051,150,163	3,815,105,202,439
Capital increase	344,073,410,000	-	-	-	-	-	-	-	344,073,410,000
Dividend declared	-	-	-	-	-	-	(458,764,920,000)	-	(458,764,920,000)
Net profit for the period	-	-	-	-	-	-	235,398,340,919	(7,050,367)	235,391,290,552
Transfer to bonus and welfare fund	-	-	-	-	-	-	(26,054,407,963)	-	(26,054,407,963)
Other	-	-	-	-	-	-	(3,158,035,756)	-	(3,158,035,756)
As at 30 September 2025	1,490,988,510,000	834,436,453,483	1,931,977,742	-	3,430,602,730	-	1,573,760,895,521	2,044,099,796	3,906,592,539,272
Current year									
As at 1 January 2026	1,490,988,510,000	834,436,453,483	1,931,977,742	-	3,430,602,730	(550,891,189)	1,610,207,790,905	26,545,573,845	3,966,990,017,516
increase in contributed capital	-	-	-	-	-	-	-	8,293,295,105	8,293,295,105
Cash dividend declared	-	-	-	-	-	-	(149,098,851,000)	-	(149,098,851,000)
Stock dividend declared	-	-	-	149,098,851,000	-	-	(149,098,851,000)	-	-
Loss Foreign exchange differences	-	-	-	-	-	(1,325,781,330)	-	(1,273,789,906)	(2,599,571,236)
Net profit for the period	-	-	-	-	-	-	220,065,711,744	(3,789,488,817)	216,276,222,927
Transfer to bonus and welfare fund	-	-	-	-	-	-	(21,684,020,482)	-	(21,684,020,482)
Other	-	-	-	-	-	-	(2,501,612,158)	-	(2,501,612,158)
As at 30 September 2026	1,490,988,510,000	834,436,453,483	1,931,977,742	149,098,851,000	3,430,602,730	(1,876,672,519)	1,507,890,168,009	29,775,590,227	4,015,675,480,672

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22. OWNERS' EQUITY (CONTINUED)

22.2 Capital transactions with owners and distribution of dividends

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Contributed share capital		
Beginning balance	1,490,988,510,000	1,146,915,100,000
Increase during the period	-	344,073,410,000
Reduction during the period	-	-
Ending balance	1,490,988,510,000	1,490,988,510,000

22.3 Shares

	30 September 2026 VND Number of shares	01 January 2026 VND Number of shares
Authorised shares	149,098,851	149,098,851
Issued and paid-up shares Ordinary shares	149,098,851	149,098,851
Shares in circulation Ordinary shares	149,098,851	149,098,851

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VI. SUPPLEMENTARY INFORMATION TO ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

1. REVENUES

1.1 Revenue from sale of goods and rendering of services

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Revenue from sale of goods and rendering services	11,158,665,638,868	11,926,245,613,128
In which:		
Sales to other parties	11,055,215,106,276	11,856,469,322,644
Sales to related parties (Note VII)	103,450,532,592	69,776,290,484
Revenue deductions	3,019,270,295	12,427,867,125
Net revenue	11,155,646,368,573	11,913,817,746,003
In which:		
Sales to other parties	11,052,195,835,981	11,844,041,455,519
Sales to related parties (Note VII)	103,450,532,592	69,776,290,484

1.2 Finance income

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Interest from bank deposits, loans, bonds	202,334,299,003	160,043,802,358
Foreign exchange gains, others	13,575,000,955	91,138,670,179
TOTAL	215,909,299,958	251,182,472,537

2. COST OF GOODS SOLD AND SERVICES RENDERED

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Cost of goods sold and services rendered	10,319,435,649,718	11,096,648,797,055
TOTAL	10,319,435,649,718	11,096,648,797,055



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3. FINANCE EXPENSES

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Interest expense, finance lease	291,635,159,905	202,172,851,440
Foreign exchange loss, others	20,207,633,628	87,936,062,687
TOTAL	311,842,793,533	290,108,914,127

4. SELLING EXPENSES

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Transportation and delivery expenses	164,875,584,362	213,006,755,734
Labour expenses	43,733,955,588	47,942,620,998
Advertising expenses	45,713,692,187	33,608,559,685
Expenses for external services	106,090,292,137	105,063,281,860
Depreciation and amortisation expenses	5,382,044,286	6,394,116,381
TOTAL	365,795,568,560	406,015,334,658

5. GENERAL AND ADMINISTRATIVE EXPENSES

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Expenses for external services	42,343,318,762	32,097,387,636
Labour expenses	46,631,628,990	42,272,842,511
Depreciation and amortisation expenses	7,214,878,859	6,227,139,368
Reversal (provision) expense for bad debts	(2,043,793,470)	1,006,744,999
TOTAL	94,146,033,141	81,604,114,514



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6. OTHER INCOME AND EXPENSES

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Other income	6,608,258,115	7,552,554,818
Sale of scrap	2,905,905,391	4,327,185,091
Gain from Disposal of fixed assets	1,696,649,584	1,599,526,276
Others	2,005,703,140	1,625,843,451
Other expenses	4,521,865,036	1,970,969,230
Loss from Sale of scrap	-	312,136,803
Loss from disposal of assets	1,417,827	-
Tax penalty	8,135,826	376,644,856
Others	4,512,311,383	1,282,187,571
NET OTHER PROFIT	2,086,393,079	5,581,585,588

7. CIT EXPENSE

	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Current CIT expense	77,691,919,285	31,765,854,483
Deferred tax expense	(11,546,125,554)	29,047,498,739
CORPORATE INCOME TAX EXPENSE	66,145,793,731	60,813,353,222



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Ton Dong A Corporation

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Phone: 0274-3732575 - Fax: 0274-3790420 - Website: www.tondonga.com.vn
Tax code: 3700255880

B09-DN/HN
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(20 April 2026)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) as at 30 September 2026 and for the nine-month period then ended

VII. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties during the current period and previous period were as follows:

VND

Related parties	Relationship	Transactions	For the nine-month period ended 30 September 2026	For the nine-month period ended 30 September 2025
JFE Shoji Vietnam Co., Ltd	Shareholder with more than 5% share capital	Purchase of goods	3,491,535,396,364	2,500,597,094,881
		Sale of goods	103,450,532,592	69,776,290,484
Khang Viet Co., Ltd	Related Parties, Member of the Supervisory Board	Purchase of goods	2,831,794,000	-
Total			3,597,817,722,956	2,570,373,385,365

Amounts due from and due to related parties at the balance sheet dates were as follows:

VND

Related parties	Relationship	Transactions	As at 30 September 2026 balance	As at 1 January 2026 balance
Short-term trade receivable				
JFE Shoji Vietnam Co., Ltd	Shareholder with more than 5% share capital	Sale of goods	2,797,812,013	13,934,148,463
Short-term advances from customers				
JFE Shoji Vietnam Co., Ltd	Shareholder with more than 5% share capital	Sale of goods	65,297,060	-
Short-term advances to suppliers				
Khang Viet Co., Ltd	Related Parties, Member of the Supervisory Board	Purchase of goods	2,840,500,000	-
Short-term trade payable				
JFE Shoji Vietnam Co., Ltd	Shareholder with more than 5% share capital	Purchase of goods	1,602,689,046,615	900,758,510,966
Khang Viet Co., Ltd	Member of the Supervisory Board	Purchase of goods	223,803,000	
Total			1,602,912,849,615	900,758,510,966

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) as at 30 September 2026 and for the nine-month period then ended

VII. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Income of members of the Board of Directors ("BOD"), Management and Supervisory Board:

<i>Individuals</i>	<i>Position</i>	<i>Remuneration (*)</i>	
		<i>For the nine-month period ended 30 September 2026</i>	<i>For the nine-month period ended 30 September 2025</i>
Mr Nguyen Thanh Trung	Chairman	1,980,000,000	180,100,000
Mr Ho Song Ngoc	Deputy Chairman	306,053,775	1,885,946,364
Mr Doan Vinh Phuoc	Members of BOD, General Director	1,795,926,482	1,704,014,568
Mr Nguyen Van Dai	Deputy General Director	1,511,550,801	1,556,213,805
Mr Nguyen Thanh Vinh Nhat	Deputy General Director	1,486,443,712	610,537,601
Mr Lam Vinh Hao	Deputy General Director	1,473,871,666	591,587,749
Mr Do Huu Van	Deputy General Director	1,457,735,280	595,732,424
Mr Pham Quoc Thang	Members of BOD	1,564,050,529	1,623,256,427
Ms Nguyen Thi Ngoc Quynh	Members of BOD	267,100,000	17,100,000
Ms Le Thi Phuong Loan	Members of BOD	59,000,000	9,000,000
Mr Ngo Van Sinh	Members of BOD	40,000,000	-
Mr Doan Danh Tuan	Members of BOD	40,000,000	-
Mr Hoang Duy Nhat	Head from 29 May 2026	30,000,000	-
Ms Bui Thuy Diem Trang	Member from 29 May 2026	-	-
Mr Nguyen Mai Ngoc Dung	Member from 29 May 2026	-	-
Mr Nguyen Nang Tin	Head until 29 May 2026	30,000,000	-
Ms Dinh Thi Thao Ly	Member until 29 May 2026	10,000,000	-
TOTAL		12,051,732,245	8,773,488,938

(*) Comprising salary, allowance, bonus & other benefits.

26 October 2026

Preparer
(signature, full name)



Vo Cong Danh

Chief Accountant
(signature, full name)



Tran Le Xuan



General Director
(signature, full name, stamp)

Doan Vinh Phuoc