



TON DONG A

Ton Dong A Corporation

SEPARATE FINANCIAL STATEMENTS

For the nine -month period ended 30 September 2026

**CÔNG TY
CỔ PHẦN
TÔN
ĐÔNG Á**

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

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

TT 99/2025/TT-BTC

(27 October 2025)

SEPARATE 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		9,701,078,063,603	8,798,956,721,212
I. Cash and cash equivalents	110	V.1	387,297,273,253	603,288,009,544
Cash	111		387,297,273,253	500,514,100,145
Cash equivalents	112		-	102,773,909,399
II. Short-term investment	120	V.2	3,358,498,212,548	2,815,017,120,457
Short Held-to-maturity investments	123		3,358,498,212,548	2,815,017,120,457
III. Short-term receivables	130		1,696,264,735,204	1,648,412,514,057
Short-term trade receivables	131	V.3	1,674,385,517,353	1,660,573,238,116
Short-term advances to suppliers	132	V.4	32,352,865,499	15,887,528,486
Other short-term receivables	135	V.5	18,812,365,795	3,281,554,368
Provision for doubtful short-term Receivables (*)	136	V.3	(29,286,013,443)	(31,329,806,913)
IV. Inventories	140	V.6	3,804,268,148,663	3,365,130,590,974
Inventories	141		3,934,815,557,798	3,432,990,222,267
Provision for devaluation of inventories	142		(130,547,409,135)	(67,859,631,293)
VI. Other current assets	160		454,749,693,935	367,108,486,180
Short-term prepaid expenses	161	V.7	20,780,398,888	19,613,833,999
Deductible value-added tax	162	V.15	433,951,865,047	347,213,822,794
Taxes and other receivables from the State	163	V.15	17,430,000	280,829,387

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B01-DN

TT 99/2025/TT-BTC

(27 October 2025)

SEPARATE 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		3,064,647,135,561	2,677,025,742,721
I. Long-term receivables	210	V.5	5,374,160,000	5,379,160,000
Other long-term receivables	215		5,374,160,000	5,379,160,000
II. Fixed assets	220		1,419,873,877,942	1,567,989,488,245
Tangible fixed assets	221	V.8	1,292,695,610,704	1,444,054,635,873
Cost	222		4,379,871,152,666	4,372,017,625,649
Accumulated depreciation	223		(3,087,175,541,962)	(2,927,962,989,776)
Intangible assets	227	V.9	127,178,267,238	123,934,852,372
Cost	228		147,452,351,227	142,870,576,227
Accumulated amortisation	229		(20,274,083,989)	(18,935,723,855)
IV. Long-term asset in progress	250	V.10	49,128,582,057	21,578,389,943
Construction in progress	252		49,128,582,057	21,578,389,943
VI. Long-term financial investments	260		1,246,988,618,949	763,258,775,113
Investments in subsidiaries	261	V.11	1,175,217,454,564	497,980,561,414
Held-to-maturity investments	265	V.2	71,771,164,385	265,278,213,699
VII. Other long-term assets	270		343,281,896,613	318,819,929,420
Long-term prepaid expenses	271	V.7	312,045,242,921	300,305,379,038
Deferred tax assets	272		31,236,653,692	18,514,550,382
TOTAL ASSETS	280		12,765,725,199,164	11,475,982,463,933

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B01-DN

TT 99/2025/TT-BTC

(27 October 2025)

SEPARATE 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		8,927,808,600,354	7,676,044,136,537
I. Current liabilities	310		8,852,418,511,446	7,651,960,950,487
Short-term trade payables	311	V.12	2,848,546,557,305	1,406,140,138,915
Short-term advances from customers	312	V.13	51,199,539,921	34,254,158,912
Dividends and profits payable	313	V.14	149,371,738,500	284,287,500
Statutory obligations	314	V.15	70,117,553,062	85,001,580,952
Payables to employees	315		21,182,154,935	26,226,612,129
Short-term accrued expenses	316	V.16	11,552,613,269	9,000,538,391
Other short-term payables	320	V.17	6,834,063,060	5,763,760,808
Short-term loans	321	V.19	5,645,426,216,610	6,040,459,923,050
Bonus and welfare fund	323	V.18	48,188,074,784	44,829,949,830
II. Non-current liabilities	330		75,390,088,908	24,083,186,050
Long-term loans	339	V.19	19,704,424,946	24,083,186,050
Convertible bonds	340	V.20	55,685,663,962	-
D. OWNERS' EQUITY	400	V.21	3,837,916,598,810	3,799,938,327,396
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	-
Investment and development fund	418		3,430,602,730	3,430,602,730
Retained earnings	420		1,358,030,203,855	1,469,150,783,441
- Retained earnings by the end of prior period	420a		1,149,892,071,176	1,237,158,307,108
- Retained earnings of current period	420b		208,138,132,679	231,992,476,333
TOTAL CAPITAL RESOURCES	440		12,765,725,199,164	11,475,982,463,933

Preparer
(signature, full name)

DL

Vo Cong Danh

Chief Accountant
(signature, full name)

[Signature]

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
TT 99/2025/TT-BTC
(27 October 2025)

SEPARATE 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	4,755,342,443,629	3,703,717,136,284	12,281,564,225,263	11,904,100,488,819
2. Deductions	2	VI.1	166,162,437	6,740,631,092	2,649,236,801	12,274,216,443
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10		4,755,176,281,192	3,696,976,505,192	12,278,914,988,462	11,891,826,272,376
4. Cost of goods sold and services rendered	11	VI.2	4,357,825,940,642	3,506,220,551,327	11,437,284,199,878	11,101,398,239,720
5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	20		397,350,340,550	190,755,953,865	841,630,788,584	790,428,032,656
6. Profit/loss from disposal of investment properties	21		-	-	-	-
7. Finance income	22	VI.1	65,299,079,203	86,814,198,958	213,243,453,289	249,792,309,419
8. Finance expenses	23	VI.3	115,309,633,043	82,223,424,971	299,310,896,240	284,471,831,829
In which: Interest expenses	24		104,132,046,126	63,560,178,780	280,188,516,205	196,535,769,142
9. Selling expenses	25	VI.4	232,878,771,520	84,857,767,397	427,453,613,016	449,520,183,775
10. General and administrative expenses	26	VI.5	27,980,650,446	22,484,191,656	63,772,544,263	62,349,627,224
11. Profit from operating activities (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		86,480,364,744	88,004,768,799	264,337,188,354	243,878,699,247
12. Other income	31	VI.6	1,874,534,754	2,199,985,168	5,090,737,419	5,297,336,889
13. Other expenses	32	VI.6	1,112,415,549	749	4,285,494,966	674,421,258
14. Other profit (40 = 31 - 32)	40		762,119,205	2,199,984,419	805,242,453	4,622,915,631
15. Accounting profit before tax (50 = 30 + 40)	50		87,242,483,949	90,204,753,218	265,142,430,807	248,501,614,878
16. Current income tax expense	51	VI.7	26,938,514,559	18,744,357,308	69,726,401,438	24,313,181,671
17. Deferred income tax benefit	52	VI.7	(7,394,319,318)	652,846,016	(12,722,103,310)	29,024,420,357
18. Net profit after tax (60 = 50 - 51 - 52)	60		67,698,288,708	70,807,549,894	208,138,132,679	195,164,012,850

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

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B03-DN

TT 99/2025/TT-BTC

(27 October 2025)

SEPARATE 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	265,142,430,807	248,501,614,878
Adjustments for:			
Depreciation and amortisation of fixed assets	2	166,957,236,099	165,420,000,249
Provisions (Reversal) of provisions	3	60,643,984,372	(142,414,459,934)
Foreign exchange gains arising from revaluation of monetary accounts denominated in foreign currencies	4	(2,663,694,829)	(3,635,291,030)
Profits from investing and financing activities.	5	(200,328,823,542)	(158,653,639,241)
Interest expense	6	280,188,516,205	196,535,769,142
Profit from operating activities before changes in working capital	8	569,939,649,112	305,753,994,064
Increase in receivables	9	(97,059,125,111)	(381,255,616,290)
Increase (Decrease) in inventories	10	(501,825,335,531)	1,767,262,835,505
Increase (Decrease) in payables	11	1,410,618,946,229	(669,000,723,629)
Increase (Decrease) in prepaid expenses	12	(17,093,123,940)	12,299,749,428
Interest paid	14	(277,453,694,652)	(208,246,536,203)
Corporate income tax paid	15	(38,519,605,810)	(108,384,320,466)
Other cash outflows for operating activities	17	(15,201,273,153)	(18,817,778,440)
Net cash flows from operating activities	20	1,033,406,437,144	699,611,603,969
II. CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase and constructions of fixed assets	21	(42,213,988,479)	(40,303,321,850)
Proceeds from disposals of fixed assets	22	621,281,145	66,666,666
Purchase of bonds, bank term deposits and lendings	23	(5,880,817,056,523)	(6,353,750,807,268)
Sale of bonds, collection of bank term deposits and lendings	24	5,505,525,667,215	6,460,657,248,084
Investment in subsidiaries	25	(677,236,893,150)	(212,400,000,000)
Interest received from bonds, bank term deposits and loans	27	188,259,365,632	188,691,727,757
Net cash flows (used in) from investing activities	30	(905,861,624,160)	42,961,513,389

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B03-DN
TT 99/2025/TT-BTC
(27 October 2025)

SEPARATE CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

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

VND

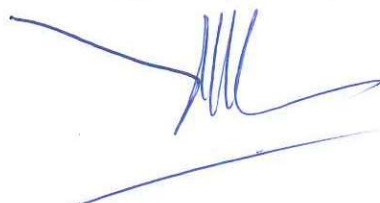
ITEMS	Code	For the nine-month period ended 30 September 2026	For the nine-month period ended 30 September 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issuance of shares	31	-	344,073,410,000
Drawdown of borrowings	33	8,875,420,933,606	10,389,211,809,003
Repayment of borrowings	34	(9,218,401,586,268)	(11,251,907,492,181)
Payment of principal of finance lease liabilities	35	-	-
Dividends paid	36	(11,400,000)	(458,758,745,000)
Net cash flows used in financing activities	40	(342,992,052,662)	(977,381,018,178)
Net increase in cash for the period	50	(215,447,239,678)	(234,807,900,820)
Cash and cash equivalents at beginning of the period	60	603,288,009,544	766,408,753,421
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	387,297,273,253	531,705,487,118

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



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B09-DN
TT 99/2025/TT-BTC
(27 October 2025)

NOTES TO THE SEPARATE 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 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 Company'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 Company's employees as at 30 September 2026 was: 1,042 persons (31 December 2025: 1,047 persons).

Organizational structure:

The Company has Eight (8) 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. 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
8. Investment and Development Dong A Co., LTD.		
18 Ho Van Hue Street, Duc Nhuan Ward, Ho Chi Minh City.	100	100

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B09-DN
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(27 October 2025)

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

II. FISCAL YEAR, ACCOUNTING CURRENCY

1. Fiscal year

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

2. Accounting currency

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

III. APPLIED ACCOUNTING STANDARDS AND SYSTEM

1. Applied accounting standards and system

The company applies the corporate accounting system according to the Circular 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance and guiding, supplementing and amending circulars.

2. Statement of Compliance with Accounting Standards and Accounting System

The separate financial statements of the Company, are prepared in accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalent 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.

In case the net realisable value is lower than the cost, it must be calculated according to the 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 Company 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 Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

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

Increases or decreases to the provision balance are recognised in cost of goods sold in the separate 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 separate income statement.

3. *Receivables*

Receivables are presented in the separate 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 end of the period which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the separate 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 separate 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 separate 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 separate 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.

Rentals under operating leases are charged to the separate income statement on a straight-line basis over the lease term.

6. *Intangible fixed assets*

Intangible fixed 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 separate income statement as incurred.

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

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 separate income statement.

7. *Depreciation and amortisation*

Depreciation of tangible fixed 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	5 - 15 years
Vehicles	6 - 10 years
Office equipment	5 - 8 years
Computer software	3 - 8 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized 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 Company 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 separate income statement:

- ▶ Tools and consumables used for more than one year with high value;
- ▶ Advertising expenses used for multiple years; and
- ▶ Etc.

Deferred land rental

Prepaid land rentals represent the unamortised balances of advanced payments made in accordance with lease contracts for years of from 38 to 44 years. Such prepaid rentals are recognised as a long-term deferred expense for allocation to the separate income statement over the remaining lease year according

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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. Investments

Investments in subsidiaries

Investments in subsidiaries that are excluded from separate financial statements are carried at cost. Distributions from accumulated net profits of the subsidiary arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources which are attributable to period before obtaining controls are considered a recovery of investment and are deducted to the cost of the investment

Held-to-maturity investments

Held-to-maturity investments are stated at costs.

Provision for diminution in value of investments

Provision for diminution in value of the investments is made when there are reliable evidences that a part or whole of an investment has suffered a diminution in value or is not recoverable at the end of the reporting period.

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

12. Payables and accruals

Payables comprise obligations of the Company 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.

13. Convertible bond

Bonds that are convertible by the holder into a fixed number of ordinary shares of the Company are separated into financial liability (a contractual arrangement to deliver cash or another financial assets) and equity instrument (a call option granting the holder the right, for a specified period 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.

14. Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company VND are initially 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

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Transactions denominated in currencies other than the accounting currency of the Company 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.

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 Company for the relevant accounting period.

All foreign exchange differences incurred are taken to the separate 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 Company.

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

15. *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 issuance expenses incurred corresponding to the number of shares successfully issued. Issuance expense related to unsuccessful share are recognised as financial expenses.

16. *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 Company's Charter and Vietnam's regulatory requirements.

The Company maintains the 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 separate statement of financial position. Dividends will be recognised as a liability on the separate 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 Company'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, and presented as a liability on the separate statement of financial position.

17. *Revenue recognition*

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company 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:

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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.

Dividend

Dividend is recognised when Company is entitled to receive dividends.

18. Taxation

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

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 Company reduces the revenue recognised for the period, provided that such revenue deductions arise before the issuance date of the financial statements.

19. Selling expenses

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

20. General and administrative expenses

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

21. 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 end of the reporting period.

Current income tax is charged or credited to the separate 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.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period 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.
- ▶ 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

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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.
- ▶ 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 the end of the reporting period 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 the end of the reporting period and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

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 end of the reporting period.

Deferred tax is charged or credited to the separate 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 assets and liabilities are offset when there is a legally enforceable right for the Company to off-set 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 Company 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.

22. Related parties

Parties are considered to be related parties of the Company 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 Company 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 SEPARATE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	30 September 2026	01 January 2026
	VND	VND
Cash on hand	45,243,062	50,401,849
Cash at banks	387,252,030,191	500,463,698,296
Cash equivalents	-	102,773,909,399
TOTAL	387,297,273,253	603,288,009,544

2. HELD-TO- MATURITY INVESTMENTS

	30 September 2026	01 January 2026
	VND	VND
Short-term		
Loan	493,358,778,631	89,228,944,014
Subsidiary	493,358,778,631	-
Others	-	89,228,944,014
Bank deposits	472,590,598,631	250,848,967,313
Bonds	2,392,548,835,286	2,474,939,209,130
TOTAL	3,358,498,212,548	2,815,017,120,457
Long-term		
Bonds	71,771,164,385	265,278,213,699
TOTAL	71,771,164,385	265,278,213,699
TOTAL	3,430,269,376,933	3,080,295,334,156

3. SHORT-TERM TRADE RECEIVABLES

	30 September 2026	01 January 2026
	VND	VND
Ngoc Bien Steel Co.,LTD	84,807,492,586	135,212,477,639
Minh Minh Export Import Service Trading Co.,LTD	144,026,213,975	148,886,962,514
Duferco Sa	301,292,923,135	18,051,516,416
Others	886,314,097,499	823,265,433,396
Trade receivables from related parties (Note VII)	257,944,790,158	535,156,848,151
TOTAL	1,674,385,517,353	1,660,573,238,116
Provision for doubtful receivables	(29,286,013,443)	(31,329,806,913)
NET	1,645,099,503,910	1,629,243,431,203

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		
Hung Phu Construction Investment Service Trading Co.,LTD	8,137,249,193	6,708,044,950
Bach Viet Technologies Corporation	1,518,710,900	3,165,018,600
Others	22,696,905,406	6,014,464,936
TOTAL	32,352,865,499	15,887,528,486

5. OTHER RECEIVABLES

	30 September 2026	01 January 2026
	VND	VND
Short-term		
Deposits	16,018,220,734	3,134,768,250
Payment on behalf	132,000,000	132,000,000
Advances	1,759,308,722	11,812,340
Others	902,836,339	2,973,778
TOTAL	18,812,365,795	3,281,554,368
Long-term		
Others Deposits	784,160,000	789,160,000
Deposits from related parties(Note VII)	4,590,000,000	4,590,000,000
TOTAL	5,374,160,000	5,379,160,000
TOTAL	24,186,525,795	8,660,714,368



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6. INVENTORIES

	30 September 2026 VND	01 January 2026 VND
Finished goods	2,089,536,838,754	1,912,177,209,892
Raw material	1,412,348,786,679	1,008,321,760,760
Goods in transit	279,890,135,623	470,467,000,242
Work in process	40,639,281,854	40,625,474,420
Tools and supplies	2,488,747,833	654,137,545
Merchandise	109,911,767,055	744,639,408
TOTAL	3,934,815,557,798	3,432,990,222,267
Provision for inventory write-down	(130,547,409,135)	(67,859,631,293)
NET	3,804,268,148,663	3,365,130,590,974

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>	67,859,631,293	250,716,609,625
Add: Provision made during the period	130,547,409,135	107,295,404,692
Less: Reversal of provisions during the period	(67,859,631,293)	(250,716,609,625)
<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	20,780,398,888	19,613,833,999
Tools and supplies in use	15,375,259,792	12,808,313,190
Others	5,405,139,096	6,805,520,809
Long-term	312,045,242,921	300,305,379,038
Prepaid land rental (*)	159,786,118,351	163,972,813,519
Tools and supplies in use	105,610,938,210	89,494,697,239
Others	46,648,186,360	46,837,868,280
TOTAL	332,825,641,809	319,919,213,037

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

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8. TANGIBLE FIXED ASSETS

VND

ITEMS	<i>Buildings and structures</i>	<i>Machinery and equipment</i>	<i>Vehicles</i>	<i>Office equipment</i>	<i>Total</i>
Cost:					
As at 1 January 2026	712,907,361,709	3,495,349,539,669	144,505,062,009	19,255,662,262	4,372,017,625,649
New purchases	609,890,580	6,943,630,785	1,088,000,000	1,440,500,000	10,082,021,365
Transfer from construction in progress	-	-	-	-	-
Disposal of fixed assets	-	(626,916,167)	(1,601,578,181)	-	(2,228,494,348)
As at 30 September 2026	713,517,252,289	3,501,666,254,287	143,991,483,828	20,696,162,262	4,379,871,152,666
<i>In which:</i>					
Fully depreciated	41,308,667,264	1,239,158,144,880	58,913,173,927	15,398,561,388	1,354,778,547,459
Accumulated depreciation					
As at 1 January 2026	285,336,330,655	2,501,949,953,266	124,896,511,392	15,780,194,463	2,927,962,989,776
Depreciation for the period	23,158,441,824	130,379,709,743	7,218,051,675	675,977,555	161,432,180,797
Disposal of fixed assets	-	(618,050,430)	(1,601,578,181)	-	(2,219,628,611)
As at 30 September 2026	308,494,772,479	2,631,711,612,579	130,512,984,886	16,456,172,018	3,087,175,541,962
Net carrying amount					
As at 1 January 2026	427,571,031,054	993,399,586,403	19,608,550,617	3,475,467,799	1,444,054,635,873
As at 30 September 2026	405,022,479,810	869,954,641,708	13,478,498,942	4,239,990,244	1,292,695,610,704



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9. INTANGIBLE ASSETS

VND

Items	Land use right	Computer software	total
Cost:			
As at 1 January 2026	117,526,300,000	25,344,276,227	142,870,576,227
New purchases	-	3,221,775,000	3,221,775,000
Transfer from construction in progress	-	1,360,000,000	1,360,000,000
As at 30 September 2026	117,526,300,000	29,926,051,227	147,452,351,227
In which			
Fully amortised	-	16,144,726,727	16,144,726,727
Accumulated amortisation:			
As at 1 January 2026	-	18,935,723,855	18,935,723,855
Amortisation for the period	-	1,338,360,134	1,338,360,134
As at 30 September 2026	-	20,274,083,989	20,274,083,989
Net carrying amount:			
As at 1 January 2026	117,526,300,000	6,408,552,372	123,934,852,372
As at 30 September 2026	117,526,300,000	9,651,967,238	127,178,267,238

10. CONSTRUCTION IN PROGRESS

	30 September 2026 VND	01 January 2026 VND
Representative office renovation	24,379,362,314	20,218,389,943
Others	24,749,219,743	1,360,000,000
TOTAL	49,128,582,057	21,578,389,943

11. INVESTMENTS IN SUBSIDIARIES

	30 September 2026 VND		01 January 2026 VND	
	Cost of investment	% Interest	Cost of investment	% Interest
Ton Dong A Long An Co., Ltd	43,000,000,000	100	43,000,000,000	100
Ton Dong A Da Nang Co., Ltd	50,000,000,000	100	50,000,000,000	100
Logistics Hung Viet Limited Company	50,000,000,000	100	50,000,000,000	100
Ton Dong A Bac Ninh Co., Ltd	9,000,000,000	100	9,000,000,000	100
Dong A - Phu My Co; Ltd	585,000,000,000	100	210,000,000,000	100
Dong A - Phu My 1 Co; Ltd	110,000,000,000	100	110,000,000,000	100
Investment and Development Dong A Co., LTD	300,000,000,000	100	-	-
PT Indo Vina Steel	28,217,454,564	51	25,980,561,414	51
TOTAL	1,175,217,454,564		497,980,561,414	



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12. TRADE PAYABLES

	30 September 2026	01 January 2026
	VND	VND
Short-Term		
Becker Industrial Coatings (Viet Nam) Co.,Ltd	83,565,292,972	93,954,452,418
KCC (Vietnam) Company Limited	62,672,115,724	63,517,219,982
Jfe Shoji Corporation	385,353,589,226	132,138,569,750
Others	695,572,298,793	204,217,162,378
Trade Payables to related parties (Note VII)	1,621,383,260,590	912,312,734,387
TOTAL	2,848,546,557,305	1,406,140,138,915

13. SHORT-TERM ADVANCES FROM CUSTOMERS

	30 September 2026	01 January 2026
	VND	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	14,299,748,245	9,327,954,179
Advance from customers to related parties (Note VII)	65,297,060	-
TOTAL	51,199,539,921	34,254,158,912

14. 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

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15. STATUTORY OBLIGATIONS

				VND
	01 January 2026	Increase in year	Decrease in year	30 September 2026
Receivables				
Value-added tax	347,213,822,794	1,148,228,253,610	1,061,490,211,357	433,951,865,047
Personal income tax	280,829,387	-	280,829,387	-
Others	-	20,930,000	3,500,000	17,430,000
TOTAL	347,494,652,181	1,148,249,183,610	1,061,774,540,744	433,969,295,047
Payables				
Corporate income tax	38,519,605,810	69,726,401,438	38,519,605,810	69,726,401,438
Value-added tax	43,499,265,796	1,097,157,867,909	1,140,651,218,817	5,914,888
Personal income tax	-	4,979,660,066	4,594,423,330	385,236,736
Import tax	124,293,412	305,652,230	429,945,642	-
Environmental Protection Tax	32,400,000	226,800,000	259,200,000	-
Others	2,826,015,934	102,062,084	2,928,078,018	-
TOTAL	85,001,580,952	1,172,498,443,727	1,187,382,471,617	70,117,553,062

16. SHORT-TERM ACCRUED EXPENSES

	30 September 2026 VND	01 January 2026 VND
Interest expenses	11,552,613,269	8,817,791,716
Others	-	182,746,675
TOTAL	11,552,613,269	9,000,538,391

17. 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	3,678,915,160	2,605,725,052
TOTAL	6,834,063,060	5,763,760,808

In which

Due to other parties	5,874,225,112	5,368,961,823
Due to a related party (Note VII)	959,837,948	394,798,985

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18. BONUS AND WELFARE FUND

	30/09/2026 VND	01/01/2026 VND
Bonus and welfare fund	48,188,074,784	44,829,949,830
Net value	48,188,074,784	44,829,949,830
<i>Details of movements of bonus and welfare fund:</i>		
	For the nine-month period ended 30 September 2026 VND	For the nine-month period ended 30 September 2025 VND
Beginning balance	44,829,949,830	40,164,411,917
Add: Appropriation of bonus and welfare fund	18,559,398,107	22,782,168,548
Less: Utilisation of bonus and welfare fund	(15,201,273,153)	(18,817,778,440)
Ending balance	48,188,074,784	44,128,802,025



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19. LOANS AND CONVERTIBLE BOND

	30 September 2026 VND	01 January 2026 VND
Short-term		
Loans from banks	5,575,532,782,806	5,916,794,599,033
Current portion of long-term loans	6,568,141,655	8,757,522,207
Upas L/C	63,325,292,149	59,222,137,848
Convertible Bonds (Note 20)	-	55,685,663,962
TOTAL	5,645,426,216,610	6,040,459,923,050
Long-term		
Convertible Bonds (Note 20)	55,685,663,962	-
Loans from banks	19,704,424,946	24,083,186,050
TOTAL	75,390,088,908	24,083,186,050
TOTAL	5,720,816,305,518	6,064,543,109,100

	30 September 2026 VND	USD	01 January 2026 VND	USD
Short-term Loans and Convertible Bonds	5,645,426,216,610	36,422,409	6,040,459,923,050	-
Short-term bank loans - VND	4,626,451,626,729		5,916,794,599,033	
Joint Stock Commercial Bank for Industry and Trade of Vietnam - East Saigon Branch	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		2,232,430,367,788	
HSBC Bank (Vietnam) Ltd, Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Binh Duong Branch	173,311,801,481		-	
Vietnam Technological and Commercial Joint Stock Bank - Saigon Branch	494,344,575,025		487,811,957,428	
Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch	-		434,165,455,574	
United Overseas Bank Limited - Ho Chi Minh City Branch	-		121,451,528,399	
Vietnam International Commercial Joint Stock Bank - Saigon Branch	257,876,666,344		221,837,104,070	
Military Commercial Joint Stock Bank - Saigon Branch	344,872,509,199		198,554,512,470	
	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	-	-
Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch	-		-	-
Current portion of long-term loans	6,568,141,655		8,757,522,207	
HSBC Bank (Vietnam) Ltd,	6,568,141,655		8,757,522,207	
Upas L/C	63,325,292,149		59,222,137,848	
Convertible Bonds	-		55,685,663,962	
Long-term Loans and Convertible Bonds	75,390,088,908		24,083,186,050	
HSBC Bank (Vietnam) Ltd,	19,704,424,946		24,083,186,050	
Convertible Bonds	55,685,663,962		-	
TOTAL	5,720,816,305,518	36,422,409	6,064,543,109,100	-

Interest rates for short-term bank loans in VND range from 7.50% to 8.50% per annum. For short-term bank loans in USD, interest rates range from 3.50% to 4.20% per annum, while long-term bank loans in VND carry interest rates between 7.80% and 7.90% per annum. Forms of collateral or security include unsecured (clean) lending, inventory, machinery and equipment, land use rights and assets attached to the land, and bonds.



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

20. 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.

21. OWNERS' EQUITY**21.1 Increase and decrease in owners' equity**

	Share capital	Share premium	Convertible bond options	Other contributed capital	Investment and development fund	Undistributed earnings	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	1,721,863,431,412	3,708,577,565,367
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	-	-	-	-	-	195,164,012,850	195,164,012,850
Transfer to bonus and welfare fund	-	-	-	-	-	(22,782,168,548)	(22,782,168,548)
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	1,432,322,319,958	3,763,109,863,913
Current year							
As at 1 January 2026	1,490,988,510,000	834,436,453,483	1,931,977,742	-	3,430,602,730	1,469,150,783,441	3,799,938,327,396
Cash dividend declared	-	-	-	-	-	(149,098,851,000)	(149,098,851,000)
Stock dividend declared	-	-	-	149,098,851,000	-	(149,098,851,000)	-
Net profit for the period	-	-	-	-	-	208,138,132,679	208,138,132,679
Transfer to bonus and welfare fund	-	-	-	-	-	(18,559,398,107)	(18,559,398,107)
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	1,358,030,203,855	3,837,916,598,810

VND

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21. OWNERS' EQUITY (CONTINUED)

21.2 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

21.3 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 THE ITEMS PRESENTED IN THE SEPARATE 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	12,281,564,225,263	11,904,100,488,819
In which:		
Sales to other parties	9,956,369,458,614	9,351,843,744,889
Sales to related parties (Note VII)	2,325,194,766,649	2,552,256,743,930
Revenue deductions	2,649,236,801	12,274,216,443
Net revenue	12,278,914,988,462	11,891,826,272,376
In which:		
Sales to other parties	9,953,802,305,956	9,339,569,528,446
Sales to related parties (Note VII)	2,325,112,682,506	2,552,256,743,930

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	199,716,408,134	158,653,639,240
Foreign exchange gains, others	13,527,045,155	91,138,670,179
TOTAL	213,243,453,289	249,792,309,419

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	11,437,284,199,878	11,101,398,239,720
TOTAL	11,437,284,199,878	11,101,398,239,720

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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	280,188,516,205	196,535,769,142
Foreign exchange loss, others	19,122,380,035	87,936,062,687
TOTAL	299,310,896,240	284,471,831,829

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	237,504,326,175	272,327,844,686
Labour expenses	37,972,771,935	40,254,736,722
Advertising expenses	44,993,493,302	32,666,298,337
Expenses for external services	101,920,621,561	99,781,792,887
Depreciation and amortisation expenses	5,062,400,043	4,489,511,143
TOTAL	427,453,613,016	449,520,183,775

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	29,344,748,108	26,842,183,218
Labour expenses	33,626,638,108	31,422,779,338
Depreciation and amortisation expenses	2,844,951,517	3,077,919,669
Reversal (provision) expense for bad debts	(2,043,793,470)	1,006,744,999
TOTAL	63,772,544,263	62,349,627,224



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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	5,090,737,419	5,297,336,889
Sale of scrap	2,708,471,003	4,227,458,764
Gain from disposal of assets	609,943,186	-
Others	1,772,323,230	1,069,878,125
Other expenses	4,285,494,966	674,421,258
Costs from scrap disposal	-	312,136,803
Tax penalty	7,007,569	362,284,455
Others	4,278,487,397	-
NET OTHER PROFIT	805,242,453	4,622,915,631

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	69,726,401,438	24,313,181,671
Deferred tax expense	(12,722,103,310)	29,024,420,357
CORPORATE INCOME TAX EXPENSE	57,004,298,128	53,337,602,028

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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
Ton Dong A Long An	Subsidiary	Sale of goods	1,017,279,351,738	1,309,111,392,046
		Purchase of services	8,929,406,614	1,739,308,500
		Purchase of goods	1,128,322,674,816	82,433,600
Ton Dong A Bac Ninh	Subsidiary	Sale of goods	602,336,920,101	670,133,000,553
Ton Dong A Da Nang	Subsidiary	Sale of goods	442,693,685,867	496,361,416,579
Logistics Hung Viet	Subsidiary	Sale of goods	93,000	-
		Purchase of services	134,216,733,492	103,414,699,116
		Rendering of services	1,560,000,000	1,440,000,000
		Payment on behalf	5,175,309,454	3,938,102,088
		Capital Contribution	-	7,400,000,000
		Deposit	-	450,000,000
Dong A Phu My	Subsidiary	Capital Contribution	375,000,000,000	95,000,000,000
Dong A Phu My 1	Subsidiary	Loan	59,000,000,000	-
		Interest	1,444,394,521	-
		Capital Contribution	-	110,000,000,000
		Sale of goods	171,659,592,014	5,566,262,954
		Purchase of goods	165,505,245,417	-
		Purchase of services	3,546,707,607	266,000,000
Investment and Development Dong A Co., LTD.	Subsidiary	Purchase of services	240,000,000	-
		Capital Contribution	300,000,000,000	-
		Loan	577,094,700,000	-
		Interest	4,704,775,166	-
JFE Shoji Vietnam Co., Ltd	Shareholder with more than 5% share capital	Sale of goods	89,343,039,786	69,776,290,484
		Purchase of goods	3,491,535,396,364	2,500,597,094,881
Khang Viet Co., Ltd	Related Parties, Member of the Supervisory Board	Purchase of goods	2,807,090,000	-



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VII. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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				
Ton Dong A Long An	Subsidiary	Sale of goods	69,648,337,380	290,278,932,585
Ton Dong A Bac Ninh	Subsidiary	Sale of goods	73,051,450,515	111,215,441,709
Ton Dong A Da Nang	Subsidiary	Sale of goods	100,365,012,724	127,650,215,436
Dong A Phu My 1	Subsidiary	Sale of goods	14,879,889,099	6,012,258,421
Logistics Hung Viet	Subsidiary	Sale of goods	100,440	-
TOTAL			257,944,790,158	535,156,848,151
Loan				
Dong A Phu My 1	Subsidiary	Loan	59,000,000,000	-
		Interest	371,205,480	-
Investment and Development Dong A Co., LTD.	Subsidiary	Loan	431,555,000,000	-
		Interest	2,432,573,151	-
TOTAL			493,358,778,631	-
Long-term other receivables				
Logistics Hung Viet	Subsidiary	Deposit	4,590,000,000	4,590,000,000
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 trade payable				
Logistics Hung Viet	Subsidiary	Purchase of services	9,074,362,097	11,083,972,957
Ton Dong A Long An	Subsidiary	Purchase of services	6,725,324,983	173,449,980
Dong A Phu My 1	Subsidiary	Purchase of services	2,670,723,895	296,800,484
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	Related Parties, Member of the Supervisory Board	Purchase of goods	223,803,000	-
TOTAL			1,621,383,260,590	912,312,734,387
Other short-term payables				
Logistics Hung Viet	Subsidiary	Payment on behalf	959,837,948	394,798,985

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VII. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Income of members of the Boar 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	1,635,146,364
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	1,409,379,943	565,285,601
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	85,995,671	1,002,122,635
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		10,496,613,618	7,856,303,146

(*) 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