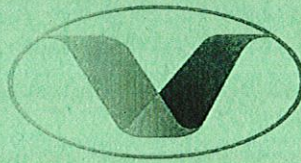


**VKC HOLDINGS COMPANY**

*854 National Highway 1K, Chau Thoi Quarter. Dong Hoa Ward. TP. Ho Chi Minh*  
*MST: 3700510650*



**VINH KHANH**  
TRADING & MANUFACTURING

**FINANCIAL STATEMENTS**  
**PARENT COMPANY**  
**THIRD QUARTER 2026**

**YEAR 2026**

**FINANCIAL STATUS REPORT**  
**At day 30 month 09 year 2026**

| Item                                                                                   | Code       | Description | Final number<br>30/09/2026 | Number at the<br>beginning of the year<br>01/01/2026 |
|----------------------------------------------------------------------------------------|------------|-------------|----------------------------|------------------------------------------------------|
| <b>A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)</b>                           | <b>100</b> |             | <b>175,859,098,912</b>     | <b>177,825,822,434</b>                               |
| <b>I. Cash and cash equivalent</b>                                                     | <b>110</b> | <b>V.1</b>  | <b>443,306,971</b>         | <b>601,345,747</b>                                   |
| 1. Cash                                                                                | 111        |             | 443,306,971                | 601,345,747                                          |
| 2. Cash equivalent                                                                     | 112        |             | -                          | -                                                    |
| <b>II. Short-term investments</b>                                                      | <b>120</b> |             | <b>-</b>                   | <b>510,000,000</b>                                   |
| 1. Short-term investments                                                              | 121        | V.2(a)      | -                          | -                                                    |
| 2. Provision for impairment of short-term investments                                  | 122        |             | -                          | -                                                    |
| 3. Short-term held-to-maturity investments                                             | 123        | V.2(b)      | -                          | 510,000,000                                          |
| 4. Provision for short-term held-to-maturity investments (*)                           | 124        |             | -                          | -                                                    |
| 5. Other short-term investments                                                        | 125        |             | -                          | -                                                    |
| 6. Provision for impairment of other short-term investments (*)                        | 126        |             | -                          | -                                                    |
| <b>III. Short - term receivables</b>                                                   | <b>130</b> |             | <b>174,696,131,034</b>     | <b>175,975,513,653</b>                               |
| 1. Trade receivables                                                                   | 131        | V.3(a)      | 20,379,011,648             | 21,536,303,438                                       |
| 2. Advance to suppliers                                                                | 132        |             | 6,845,240,088              | 6,812,179,025                                        |
| 3. Intercompany receivables                                                            | 133        |             | -                          | -                                                    |
| 4. Receivables under construction contract progress                                    | 134        |             | -                          | -                                                    |
| 5. Other short-term receivables                                                        | 135        | V.4(a)      | 168,708,839,419            | 168,893,991,311                                      |
| 6. Provision for doubtful debts (*)                                                    | 136        |             | (21,236,960,121)           | (21,266,960,121)                                     |
| 7. Shortage of assets awaiting resolution                                              | 137        | V.5         | -                          | -                                                    |
| <b>IV. Inventories</b>                                                                 | <b>140</b> | <b>V.7</b>  | <b>-</b>                   | <b>-</b>                                             |
| <b>I. Inventories</b>                                                                  | <b>141</b> |             | <b>-</b>                   | <b>-</b>                                             |
| 2. Provision for decline in inventory (*)                                              | 142        |             | -                          | -                                                    |
| <b>V. Short-term biological assets</b>                                                 | <b>150</b> |             | <b>-</b>                   | <b>-</b>                                             |
| 1. Short-term livestock for one-time harvest                                           | 151        | V.12.1.1    | -                          | -                                                    |
| 2. Seasonal crops or one-time harvest plants                                           | 152        | V.12.1.2    | -                          | -                                                    |
| 3. Provision for impairment of short-term biological assets (*)                        | 153        |             | -                          | -                                                    |
| <b>V. Current assets</b>                                                               | <b>160</b> |             | <b>719,660,907</b>         | <b>738,963,034</b>                                   |
| 1. Short-term prepaid expenses                                                         | 161        | V.14(a)     | -                          | -                                                    |
| 2. VAT deducted                                                                        | 162        |             | 719,660,907                | 738,963,034                                          |
| 3. Taxes and payable to state budget                                                   | 163        | V.19(b)     | -                          | -                                                    |
| 4. Government bonds purchased for resale                                               | 164        | V.23        | -                          | -                                                    |
| 5. Current assets                                                                      | 165        | V.15(a)     | -                          | -                                                    |
| <b>B. FIXED ASSETS &amp; LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)</b> | <b>200</b> |             | <b>55,502,467,658</b>      | <b>58,609,498,322</b>                                |
| <b>I. Long - term receivables</b>                                                      | <b>210</b> |             | <b>5,924,680,000</b>       | <b>5,924,680,000</b>                                 |
| 1. Long - term receivable - trade                                                      | 211        |             | -                          | -                                                    |
| <b>2. Long-term prepaid to supplier</b>                                                | <b>212</b> |             | <b>-</b>                   | <b>-</b>                                             |
| 3. Investment in equity of subsidiaries                                                | 213        |             | -                          | -                                                    |
| 4. Long-term intercompany receivables                                                  | 214        |             | -                          | -                                                    |
| 5. Other long-term receivables                                                         | 215        |             | 5,924,680,000              | 5,924,680,000                                        |
| 6. Provision for doubtful debts (*)                                                    | 216        |             | -                          | -                                                    |
| <b>II. Fixed assets</b>                                                                | <b>220</b> |             | <b>29,455,161,589</b>      | <b>32,086,254,529</b>                                |
| 1. Tangible fixed assets                                                               | 221        | V.9         | 28,221,814,935             | 30,729,643,479                                       |
| - Original cost                                                                        | 222        |             | 84,342,655,320             | 84,342,655,320                                       |
| - Accumulated depreciation (*)                                                         | 223        |             | (56,120,840,385)           | (53,613,011,841)                                     |
| 2. Financial leasing fixed assets                                                      | 224        | V.11        | -                          | -                                                    |
| - Original cost                                                                        | 225        |             | -                          | -                                                    |

**FINANCIAL STATUS REPORT**  
**At day 30 month 09 year 2026**

|                                                                |            |          |                        |                        |
|----------------------------------------------------------------|------------|----------|------------------------|------------------------|
| - Accumulated depreciation (*)                                 | 226        |          | -                      | -                      |
| 3. Intangible fixed assets                                     | 227        | V.10     | 1,233,346,654          | 1,356,611,050          |
| - Original cost                                                | 228        |          | 5,224,155,677          | 5,224,155,677          |
| - Accumulated depreciation (*)                                 | 229        |          | (3,990,809,023)        | (3,867,544,627)        |
| <b>III. Long-term biological assets</b>                        | <b>230</b> |          | -                      | -                      |
| 1. Livestock for periodic production                           | 231        |          | -                      | -                      |
| a) Immature livestock for periodic production                  | 232        | V.12.1.3 | -                      | -                      |
| b) Mature livestock for periodic production                    | 233        | V.12.2   | -                      | -                      |
| - Original cost                                                | 234        |          | -                      | -                      |
| - Accumulated depreciation (*)                                 | 235        |          | -                      | -                      |
| 2. Long-term livestock for one-time harvest                    | 236        |          | -                      | -                      |
| <b>3. Long-term seasonal crops or one-time harvest plants</b>  | <b>237</b> |          | -                      | -                      |
| 4. Provision for impairment of long-term biological assets (*) | 238        |          | -                      | -                      |
| III. Investment real estate                                    | 240        | V.13     | -                      | -                      |
| - Original cost                                                | 241        |          | -                      | -                      |
| - Accumulated depreciation (*)                                 | 242        |          | -                      | -                      |
| <b>IV. Long-term asset in progress</b>                         | <b>250</b> |          | -                      | -                      |
| 1. Long-term business costs in progress                        | 251        |          | -                      | -                      |
| <b>2. Long-term construction costs in progress</b>             | <b>252</b> |          | -                      | -                      |
| <b>V. Long- term financial Investments</b>                     | <b>260</b> |          | <b>20,122,626,069</b>  | <b>20,533,174,140</b>  |
| 1. Investment in equity of subsidiaries                        | 261        |          | 22,900,000,000         | 22,900,000,000         |
| 2. Investment in joint-venture                                 | 262        |          | -                      | -                      |
| 3. Cash for long-term stock                                    | 263        |          | 36,000,000,000         | 36,000,000,000         |
| 4. Provision for impairment of long-term investments in other  | 264        |          | (38,777,373,931)       | (38,366,825,860)       |
| 5. Long-term held-to-maturity investments                      | 265        |          | -                      | -                      |
| 6. Provision for long-term held-to-maturity investments (*)    | 266        |          | -                      | -                      |
| <b>VI. Other long-term assets</b>                              | <b>270</b> |          | -                      | <b>65,389,653</b>      |
| 1. Long-term deferred expenses                                 | 271        | V.14(b)  | -                      | 65,389,653             |
| 2. Deferred income tax assets                                  | 272        | V.26(a)  | -                      | -                      |
| 3. Long-term equipment, spare parts for replacement            | 273        |          | -                      | -                      |
| 4. Other long-term assets                                      | 274        | V.15(b)  | -                      | -                      |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                          | <b>280</b> |          | <b>231,361,566,570</b> | <b>236,435,320,756</b> |
| <b>C. PAYABLE DEBTS (300= 310 + 330)</b>                       | <b>300</b> |          | <b>557,624,722,235</b> | <b>526,632,058,999</b> |
| <b>I. Short-term liability</b>                                 | <b>310</b> |          | <b>557,624,722,235</b> | <b>526,632,058,999</b> |
| 1. Short-term payable to supplier                              | 311        | V.17(a)  | 6,337,209,594          | 7,261,793,917          |
| 2. Short-term advances from customers                          | 312        |          | 891,682,509            | 106,039,720            |
| 3. Dividends and profits payable                               | 313        |          | -                      | -                      |
| 4. Short-term taxes and amounts payable to the State           | 314        | V.19(a)  | 1,008,673,539          | 961,245,219            |
| 5. Payable to employees                                        | 315        |          | 57,997,387             | 156,091,699            |
| 6. Short-term expense paid                                     | 316        | V.20(a)  | 186,486,019,435        | 154,955,818,912        |
| 7. Intercompany payable                                        | 317        |          | -                      | -                      |
| 8. Construction contract progress payment due to customers     | 318        |          | -                      | -                      |
| 9. Short-term unearned revenue                                 | 319        | V.22(a)  | -                      | -                      |
| 10. Other short-term payable items                             | 320        | V.21(a)  | 1,526,768,162          | 1,724,697,923          |
| 11. Short-term borrowings and finance lease liabilities        | 321        | V.16(a)  | 361,316,253,248        | 361,466,253,248        |
| 12. Short-term provisions for payables                         | 322        | V.25(a)  | -                      | -                      |
| 13. Bonus & welfare funds                                      | 323        |          | 118,361                | 118,361                |
| 14. Price stabilization fund                                   | 324        |          | -                      | -                      |
| 15. Government bonds purchased for resale                      | 325        | V.23     | -                      | -                      |
| <b>II. Long-term liability</b>                                 | <b>330</b> |          | -                      | -                      |

**FINANCIAL STATUS REPORT**  
**At day 30 month 09 year 2026**

|                                                               |            |         |                          |                          |
|---------------------------------------------------------------|------------|---------|--------------------------|--------------------------|
| 1. Trade payables                                             | 331        | V.17(b) | -                        | -                        |
| 2. Intercompany long-term payables                            | 332        |         | -                        | -                        |
| 3. Long-term taxes and amounts payable to the State           | 333        | V.19(b) | -                        | -                        |
| 4. Other long-term payables                                   | 334        | V.20(b) | -                        | -                        |
| 5. Intra-company payables for operating capital received      | 335        |         | -                        | -                        |
| 6. Intra-company long-term payables                           | 336        |         | -                        | -                        |
| 7. Long-term deferred revenue                                 | 337        | V.22(b) | -                        | -                        |
| 8. Other long-term payables                                   | 338        | V.21(b) | -                        | -                        |
| 9. Long-term Financial loan and leasing liabilities           | 339        | V.16(b) | -                        | -                        |
| 10. Convertible bonds                                         | 340        |         | -                        | -                        |
| 11. Preference shares                                         | 341        | V.24    | -                        | -                        |
| 12. Deferred income tax liability                             | 342        | V.26(b) | -                        | -                        |
| 13. Long-term provision                                       | 343        | V.25(b) | -                        | -                        |
| 14. Development of science and technology fund                | 344        |         | -                        | -                        |
| <b>B. CAPITAL (400 = 410 + 430)</b>                           | <b>400</b> |         | <b>(326,263,155,665)</b> | <b>(290,196,738,243)</b> |
| 1. Contributed legal capital                                  | 411        | V.27(b) | 200,000,000,000          | 200,000,000,000          |
| - Ordinary shares with voting rights                          | 411a       | V.27(d) | 200,000,000,000          | 200,000,000,000          |
| - Preference shares                                           | 411b       | V.27(d) | -                        | -                        |
| 2. Share premium                                              | 412        | V.27(e) | 11,384,120,000           | 11,384,120,000           |
| 3. Conversion options on convertible bonds                    | 413        | V.27(e) | -                        | -                        |
| 4. Other capital                                              | 414        |         | -                        | -                        |
| 5. Treasury shares (*)                                        | 415        | V.27(e) | (3,811,929,315)          | (3,811,929,315)          |
| 6. Differences upon asset revaluation                         | 416        | V.28    | -                        | -                        |
| 7. Foreign exchange differences                               | 417        | V.29    | -                        | -                        |
| 8. Investment & development funds                             | 418        |         | 13,557,992,161           | 13,557,992,161           |
| 9. Other funds                                                | 419        |         | -                        | -                        |
| <b>10. Undistributed earnings</b>                             | <b>420</b> |         | <b>(547,393,338,511)</b> | <b>(511,326,921,089)</b> |
| - Undistributed earnings at the end of the previous period    | 420a       |         | (511,326,921,089)        | (462,789,422,270)        |
| - This period undistributed earnings                          | 420b       |         | (36,066,417,422)         | (48,537,498,819)         |
| <b>TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)</b> | <b>440</b> |         | <b>231,361,566,570</b>   | <b>236,435,320,756</b>   |

OCTOBER 28, 2026

Prepared by

  
VO VAN VIET

Accountant in-charge

  
VO VAN VIET



General Director

PHAM HOANG PHONG

INCOME STATEMENT  
THIRD QUARTER OF 2026

| Item                                                                 | Code | Description | QUARTERS III     |                  | Accumulation from the beginning of the year to the end of this quarter |                  |
|----------------------------------------------------------------------|------|-------------|------------------|------------------|------------------------------------------------------------------------|------------------|
|                                                                      |      |             | This year (2026) | Last year (2025) | This year (2026)                                                       | Last year (2025) |
| 1. Sales                                                             | 01   | VI.1        | -                | 327,606,426      | 553,313,738                                                            | 4,263,953,691    |
| 2. Deductions                                                        | 02   | VI.2        |                  | -                | -                                                                      | -                |
| 3. Net sales (10 = 01 - 02)                                          | 10   |             | -                | 327,606,426      | 553,313,738                                                            | 4,263,953,691    |
| 4. Cost of goods sold                                                | 11   | VI.3        | -                | 624,883,156      | 1,215,333,418                                                          | 6,557,814,479    |
| 5. Gross profit/ (loss) (20 = 10 - 11)                               | 20   |             |                  | (297,276,730)    | (662,019,680)                                                          | (2,293,860,788)  |
| 6. Profit/loss from sale and liquidation of investment real estate   | 21   | VI.4        |                  |                  |                                                                        | -                |
| 7. Financial activities income                                       | 22   | VI.5        | 44,460           | 28,082           | 33,878,811                                                             | 25,502,940       |
| 8. Financial activities expenses                                     | 23   | VI.6        | 10,500,000,000   | 10,567,615,204   | 31,940,748,594                                                         | 33,465,727,092   |
| - In which: Loan interest expenses                                   | 24   |             | 10,500,000,000   | 10,567,615,204   | 31,530,200,523                                                         | 33,465,727,092   |
| 9. Selling expenses                                                  | 25   | VI.9        | 709,742,664      | 502,320,943      | 970,483,452                                                            | 1,191,473,066    |
| 10. General & administration expenses                                | 26   | VI.9        | 921,482,966      | 1,230,669,902    | 2,527,044,507                                                          | 3,052,401,943    |
| 11. Net operating profit/(loss) (30 = 20 + 21 + 22 - (23 + 25 + 26); | 30   |             | (12,131,181,170) | (12,597,854,697) | (36,066,417,422)                                                       | (39,977,959,949) |
| 12. Other income                                                     | 31   | VI.7        |                  | 11,000,000       | 3,000,000                                                              | 10,678,269,008   |
| 13. Other expenses                                                   | 32   | VI.8        |                  | 11,000,000       | 3,000,000                                                              | 6,910,155,940    |
| 14. Other profit/(loss) (40 = 31 - 32)                               | 40   |             | -                | -                | -                                                                      | 3,768,113,068    |
| 15. Profit/(loss) before tax (50 = 30 + 40)                          | 50   |             | (12,131,181,170) | (12,597,854,697) | (36,066,417,422)                                                       | (36,209,846,881) |
| 16. Current business income tax charge                               | 51   | VI.11       | -                | -                | -                                                                      | 19,909,091       |
| 17. Deferred business income tax charge                              | 52   | VI.11       | -                | -                | -                                                                      | -                |
| 18. Profit/(loss) after tax (60 = 50 - 51 - 52)                      | 60   |             | (12,131,181,170) | (12,597,854,697) | (36,066,417,422)                                                       | (36,229,755,972) |
| 19. Earning per share (*)                                            | 70   |             | (629)            | (653)            | (1,871)                                                                | (1,879)          |
| 20. Diluted earning per share                                        | 71   |             | (629)            | (653)            | (1,871)                                                                | (1,879)          |

Prepared by

  
VO VAN VIET

Accountant in-charge

  
VO VAN VIET


October 28, 2026

General Director

PHAM HOANG PHONG

## CASH FLOW STATEMENT

(Direct Method)

THIED QUARTER OF 2026

| Item                                                                                       | Code      | Description | Secondt quarter of 2026<br>(The plan from the<br>beginning of the year to<br>September 30, 2026) | Second quarter of 2025<br>Cumulative from the<br>beginning of the year to<br>September 30, 2025) |
|--------------------------------------------------------------------------------------------|-----------|-------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>I. Cash flows from operating activities</b>                                             |           |             |                                                                                                  |                                                                                                  |
| 1. Gains from sales of goods and service provisons and other gains                         | 01        |             | 2,533,886,369                                                                                    | 17,526,515,279                                                                                   |
| 2. Payments to suppliers                                                                   | 02        |             | (1,290,783,286)                                                                                  | (1,189,683,455)                                                                                  |
| 3. Payments to employees                                                                   | 03        |             | (1,441,795,095)                                                                                  | (1,279,070,998)                                                                                  |
| 4. Loan interests already paid                                                             | 04        |             | -                                                                                                | -                                                                                                |
| 5. Payments for corporate income tax                                                       | 05        |             | -                                                                                                | (19,909,091)                                                                                     |
| 6. Other gains                                                                             | 06        |             | 533,000,000                                                                                      | 788,372,906                                                                                      |
| 7. Other disbursements                                                                     | 07        |             | (852,346,764)                                                                                    | (6,132,168,087)                                                                                  |
| <b>Net cash flows from operating activities</b>                                            | <b>20</b> |             | <b>(518,038,776)</b>                                                                             | <b>9,694,056,554</b>                                                                             |
| <b>II. Cash flows from investing activities</b>                                            |           |             |                                                                                                  |                                                                                                  |
| 1. Purchases and construction of fixed assets and other long-term assets                   | 21        |             | -                                                                                                | -                                                                                                |
| 2. Gains from disposal and liquidation of fixed assets and other long-term assets          | 22        |             | -                                                                                                | -                                                                                                |
| 3. Loans given and purchases of debt instruments of other entities                         | 23        |             | -                                                                                                | (1,500,000,000)                                                                                  |
| 4. Recovery of loan given and disposals of debt instruments of other entities              | 24        |             | 510,000,000                                                                                      | 1,500,000,000                                                                                    |
| 5. Investments in other entities                                                           | 25        |             | -                                                                                                | (10,000,000,000)                                                                                 |
| 6. Withdrawals of investments in other entities                                            | 26        |             | -                                                                                                | -                                                                                                |
| 7. Receipts of loans given, dividends and profit shared                                    | 27        |             | -                                                                                                | -                                                                                                |
| <b>Net cash flows from investing activities</b>                                            | <b>30</b> |             | <b>510,000,000</b>                                                                               | <b>(10,000,000,000)</b>                                                                          |
| <b>III. Cash flows from financing activities</b>                                           |           |             |                                                                                                  |                                                                                                  |
| 1. Gains from stock issuance and capital contributions from shareholders                   | 31        |             | -                                                                                                | -                                                                                                |
| 2. Repayments of capital contributions to owners and re-purchases of stocks already issued | 32        |             | -                                                                                                | -                                                                                                |
| 3. Short-term and long-term loans received                                                 | 33        |             | -                                                                                                | -                                                                                                |
| 4. Loan principal amounts repaid                                                           | 34        |             | (150,000,000)                                                                                    | (50,000,000)                                                                                     |
| 5. Payments for financial leasehold assets                                                 | 35        |             | -                                                                                                | -                                                                                                |
| 6. Dividends and profit shared to the owners                                               | 36        |             | -                                                                                                | -                                                                                                |
| <b>Net cash flows from financing activities</b>                                            | <b>40</b> |             | <b>(150,000,000)</b>                                                                             | <b>(50,000,000)</b>                                                                              |
| <b>Net cash flows during the period (50 = 20 + 30 + 40)</b>                                | <b>50</b> |             | <b>(158,038,776)</b>                                                                             | <b>(355,943,446)</b>                                                                             |
| <b>Beginning cash and cash equivalents</b>                                                 | <b>60</b> |             | <b>601,345,747</b>                                                                               | <b>636,678,057</b>                                                                               |
| Effects of fluctuations in foreign exchange rates                                          | 61        |             | -                                                                                                | -                                                                                                |
| <b>Ending cash and cash equivalents (70 = 50 + 60 + 61)</b>                                | <b>70</b> | <b>VIII</b> | <b>443,306,971</b>                                                                               | <b>280,734,611</b>                                                                               |

Prepared by


  
VO VAN VIET

Accountant in-charge


  
VO VAN VIET


**Notes to the financial statement**  
**THIRD QUARTER OF 2026**

This note is a summary and must be read in conjunction with the Financial Statements for the fiscal year from January 1 to September 30, 2026

**I - Operational characteristics of the enterprise**

**1 - Form of capital ownership:**

VKC Holdings Joint Stock Company (Company) is a Joint Stock Company established in Vietnam under the Enterprise Law passed by the National Assembly of the Socialist Republic of Vietnam. Business registration certificate No. 3700510650 issued by the Department of Planning and Investment of Binh Duong province for the 26th time on July 28, 2022.

The Company's headquarters is located at 854 National Highway 1K, KP. Chau Thoi, P. Dong Hoa, City. Ho Chi Minh, Vietnam

The Company's shares have been listed at the Hanoi Department of Education since December 8, 2010 with the stock code VKC

**2- Business field:** Manufacturing, services, trade

**3- Business lines:**

- Seafood supply services;
- Manufacture of products of wood, bamboo, rattan, plaiting materials;
- Paper production for religious use;
- Production of tire tubes and rubber products. Manufacture of plastic articles of all kinds,
- PVC, PE;
- Manufacture of electrical conductors, telecommunications cables, telephones, telephone equipment, electric fans,
- Manufacture and assembly of all kinds of machine tools;
- Levelling;
- Civil and industrial construction;
- Tires and vehicle parts trading;
- Buying and selling seafood, electric fans, batteries, household electrical appliances, interior decoration goods, all kinds of motors and silk, machinery and equipment used for the electrical industry, iron and steel, aluminum frames, electrical appliances, materials construction materials, industrial pigments, basic chemicals.
- Dealer consigning goods
- Buy and sell electrical conductors, telecommunications cables, electronic components, telecommunications and control, telephone equipment, telephone equipment, machinery and equipment used for the telecommunications industry, rubber products, plastic of all kinds, PVC, PE plastic, medical equipment boilers, paper used in religion, products from wood, bamboo, etc., but sewing, etc plaiting materials, cast iron pipes, cast iron pipe spare parts for water supply and drainage industry

**4. The production business cycle:**

**5. Significant impact to operations in the reporting year:**

**II- Accounting period and currency used in accounting**

**1- Annual accounting period: starting from January 1 and ending on December 31 every year.**

**2- Currency used in accounting: Vietnamese Dong (VND)**

- Exchange differences arising during the period and exchange differences due to revaluation of foreign currency balances at the end of the period are handled according to accounting standard No. 10 - Effects of changing exchange rates, issued according to decision No. 165/2002/QĐ-BTC dated December 31, 2002 of the Ministry of Finance.

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'- Accounting exchange rates as of September 30, 2026: Buying rate: 25.780 VND/USD; Selling rate: 26.160 VND/USD - VIETCOMBANK

**III- Applicable accounting standards and regimes**

1- Applicable accounting regime: The company applies the Corporate Accounting regime issued with Circular No. 99/2025/TT - BTC dated October 27, 2025, of the Minister of Finance.

2- Declaration on compliance with Accounting Standards and Accounting Regime: The Company applies and complies with Vietnamese accounting standards and standard guidance documents issued by the State of Vietnam. Financial reports are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and current accounting regimes in place.

3- Applicable accounting form: Record-keeping documents

**IV- Applied accounting policies**

1- Principles for converting financial statements prepared in foreign currency to Vietnamese Dong

2- Types of exchange rates applied in accounting

3- Principle of determining the effective interest rate (effective interest rate) used to discount cash flow

4- Principle of recognition of sums and cash equivalents.

4.1. Principle of recognition of sums and cash equivalents.

Nguyên tắc xác định các khoản tương đương tiền: Căn cứ vào các chứng khoán ngắn hạn có thời gian thu hồi hoặc đáo hạn không quá 3 tháng kể từ ngày khóa sổ kế toán lập báo cáo.

4.2. Phương pháp chuyển đổi các đồng tiền khác ra đồng tiền sử dụng trong kế toán.

Economic operations arising in foreign currency are converted into Vietnamese Dong at the exchange rate at the time of transaction and payment. At the end of the year, monetary items of foreign currency origin are converted at the average interbank exchange rate announced by the State Bank of Vietnam on the end of the accounting year.

Actual exchange differences arising during the period and exchange differences resulting from the revaluation of the balance of foreign currency items at the end of the year are carried over into revenue or financial expenses during the financial year.

5- Accounting principles for financial investments.

5.1. Business securities; Securities investments, other investments at the time of reporting, if:

- Have a recovery or maturity of no more than 3 months from the date of purchase of that investment considered as "money equivalent".

- Have a capital recovery period of less than 1 year or within 1 business cycle classified as a short-term asset.

- Have a capital recovery period of more than 1 year or more than 1 business cycle classified as a long-term asset.

5.2. Investments held to maturity;

5.3. Loans;

5.4. Investments in subsidiaries; Joint ventures and associates;

Investments in subsidiaries and affiliated companies are accounted for according to the cost method. Net profits are divided from subsidiaries and affiliated companies if they arise after the investment date recorded in the income statement. Other amounts divided (other than net profit) are treated as recoveries of investments and recorded as deductions from investment cost.

5.5. Investments in capital instruments of other entities;

5.6. Accounting methods for other transactions involving financial investments.

6- Accounting principles for receivables: Accounts receivable are tracked in detail according to each object and collection

7- Inventory recognition principles:

7.1. Inventory recognition principle: Inventory is calculated at cost. Where the net realisable value is less than the cost, it shall be calculated in terms of the net realisable value. Cost of inventory includes: purchase costs, processing costs, and other directly related costs incurred to obtain inventory at the current location and state.

7.2. Method of calculating the value of inventories: The value of closing inventories shall be determined according to the weighted average method.

7.3. Inventory accounting method: The company applies a regular declaration method to account for inventory.

7.4. Method of establishing provisions for depreciation of inventories: The provision for depreciation of inventories made at the end of the year is the amount of the difference between the original cost of inventories which is greater than their net realizable value.

#### **8- Principles for recording and depreciating fixed assets, financial lease fixed assets and investment real estate:**

- Principles for recording fixed assets (tangible, intangible, financial lease):

Fixed assets are recorded at cost. In the economic contract table, fixed assets are reflected according to 3 indicators: full price, accumulated wear and tear and residual value.

- Method of depreciation of fixed assets (tangible, intangible, financial lease).

- The cost of fixed assets includes the purchase price and costs directly related to putting the asset into operation. Procurement, improvement and refurbishment costs are included in fixed asset procurement costs and maintenance and repair costs are included in business results

- When assets are sold in liquidation, the original price and accumulated depreciation are written off and any profits/losses incurred as a result of the liquidation are included in the operating results

Apply the straight-line depreciation method to gradually subtract the cost of fixed assets over the estimated useful life. The estimated usage time in accordance with the instructions according to Circular No. 45/2013/TT-BTC dated April 25, 2013 is as follows:

|                                    |                           |
|------------------------------------|---------------------------|
| + Houses, architectural objects    | from 05 years to 20 years |
| + Land use rights                  | from 20 years to 43 years |
| + Machinery and equipment          | from 03 years to 15 years |
| + Transmission means of transport  | from 04 years to 12 years |
| + Management tools and instruments | from 03 years to 10 years |
| + Software                         | from 03 years to 08 years |

Fixed assets pending disposal without depreciation.

#### **9- Accounting principles for business cooperation contracts**

#### **10- Deferred EIT accounting principles:**

#### **11- Principles of accounting for upfront costs and capitalization of other costs:**

##### **11.1- Prepaid costs**

- Prepaid expenses relating only to the current financial year are recorded as short-term prepaid expenses.

- The following expenses incurred during the financial year but related to multiple accounting periods are accounted for in long-term prepaid expenses and gradually allocated to business results:

- + Tools and export tools are of great value.
- + Exchange losses of the capital construction investment period.

11.2. Other costs: Other costs for basic construction investment activities during the period will be capitalized on fixed assets invested in that period.

##### **11.3. Methodology for the allocation of prepaid expenses:**

- Prepaid expenses if only related to the current financial year are recorded in production and business expenses during the financial year.

- The calculation and allocation of long-term upfront costs to production and business costs for each accounting period is based on the nature and level of each cost type to choose a reasonable allocation method and criteria.

- Methods and timing of the allocation of goodwill.

#### **12- Accounting principles for liabilities: Accounts payable are tracked in detail for each object and payment term**

#### **13- Principles for recording loans and financial lease liabilities:**

#### **14- Principles for recording and capitalizing borrowing costs:**

#### **15- Principles for recognition of costs payable.**

Actual expenses that have not been incurred but are deducted in advance from production and business costs during the period to ensure that actual costs incurred do not cause mutations in production and business fees on the basis of ensuring the principle of compatibility between revenue and costs.

**16-Principles and methods for recording provisions payable.****17- Unrealized revenue recognition principles:****18- Recording principles for convertible bonds:****19- Equity recognition principle:****19.1. Principle of recognition of owner's capital contribution, share capital surplus, convertible bond options, other capital of the owner.**

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

Dividends payable to shareholders are recorded as accounts payable in the Economic Contracts Table after the dividend distribution notice of the Company's Board of Directors.

**19.2. Principle of appropriation of funds from after-tax profits**

Profits after corporate income tax after approval by the Board of Directors are deducted from funds according to the Company's Charter and current legal regulations.

**20-Revenue recognition principles and methods:****20.1. Sales revenue is recorded when the following 5 conditions are simultaneously satisfied:**

- Much of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer.
- The company no longer holds the right to manage the goods such as the owner of the goods or control of the goods.
- Revenue is determined with relative certainty.
- The company has collected or will reap economic benefits from the sales transaction.
- Determine costs related to sales transactions.

**20.2. Revenue from the provision of services is recognised when the results of such transactions are reliably determined. In case the provision of services involves many periods, revenue will be recorded during the period according to the results of the work completed on the date of preparing the Technical College Table of that period. The result of a service provision transaction is determined when the following 4 conditions are simultaneously satisfied:**

- Revenue is determined with relative certainty.
- Be able to derive economic benefits from the transaction of providing that service.
- Determine the part of the work completed on the date of preparing the Technical College Table.
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service.

The completed portion of the service delivery work is determined according to the completed work assessment method.

**20.3. Financial operating revenue revenue from interest, royalties, dividends, divided profits and other financial operating revenue is recognized when the following two conditions are simultaneously satisfied:**

- Revenue is determined with relative certainty.
- Be able to derive economic benefits from such a transaction.

Dividends and divided profits are recognized when the Company is entitled to receive dividends or is entitled to receive profits from capital contributions.

**21- Accounting principles for revenue deductions:****22- Principles of accounting for cost of goods sold****23- Financial cost accounting principles**

Financial expenses are recognized in the income statement as the total financial expenses incurred during the period (not offset by financial operating revenue)

**24- Principles of accounting for sales costs and business management costs****25. Principles and methods of recording current corporate income tax costs and deferred corporate income tax costs.****26- Other accounting principles and methods.**

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**BCTC****QUARTERS III/2026****V- Additional information for items presented in the Balance Sheet****01- Money**

|                | September 30, 2026 | January 1, 2026    |
|----------------|--------------------|--------------------|
| - Cash in hand | 20,157,458         | 2,533,458          |
| - Cash in bank | 423,149,513        | 598,812,289        |
| <b>Cộng</b>    | <b>443,306,971</b> | <b>601,345,747</b> |

**02- Investment held to maturity**

|                     | September 30, 2026 | January 1, 2026    |
|---------------------|--------------------|--------------------|
| a) Short term       |                    | 510,000,000        |
| - Term deposits     |                    | 510,000,000        |
| - Other investments |                    |                    |
| b) Long-term        |                    |                    |
| <b>SubTotal</b>     | <b>-</b>           | <b>510,000,000</b> |

**03- Customer receivables**

|                                                         | September 30, 2026 | January 1, 2026 |
|---------------------------------------------------------|--------------------|-----------------|
| Short-term trade receivables                            | 20,379,011,648     | 21,536,303,438  |
| - VINH KHANH INVESTMENT AND DEVELOPMENT COMPANY LIMITED | 4,257,706,172      | 4,257,706,172   |
| - Sametel Joint Stock Company                           | 3,086,105,523      | 3,236,105,523   |
| - GLOBAL LOGISTICS INVESTMENT JOINT STOCK COMPANY       | 903,177,787        | 1,353,177,787   |
| COMPANY VINH KHANH (vkb)                                | 620,000,000        | 1,200,000,000   |
| - Denali Supply Chain Co., LTD                          | 7,717,856,720      | 7,717,856,720   |
| - Other short-term receivable                           | 3,531,885,854      | 3,325,642,562   |
| - Receivable from Vo Quan Duc Company                   | 262,279,592        | 160,011,654     |
| c) Receivables from customers are related parties       |                    | 285,803,020     |

**04- Other receivable**

|                                                    | September 30, 2026     |           | January 1, 2026        |           |
|----------------------------------------------------|------------------------|-----------|------------------------|-----------|
|                                                    | Amount                 | Provision | Amount                 | Provision |
| <b>Short term</b>                                  | <b>168,708,839,419</b> |           | <b>168,893,991,311</b> |           |
| - Equitization receivables                         |                        |           |                        |           |
| - Receivable from Distributed dividends and profit |                        |           |                        |           |
| - Receivable from employee                         |                        |           |                        |           |
| - Collateral & deposit                             | 4,359,797              |           | 4,359,797              |           |
| - Lending                                          | 34,093,258             |           | 34,093,258             |           |
| - Paid on behalf                                   | 5,000                  |           | 462,097                |           |
| - Other receivable                                 | 168,670,381,364        |           | 168,855,076,159        |           |
| <b>Cộng</b>                                        | <b>168,708,839,419</b> |           | <b>168,893,991,311</b> |           |

### 05- Shortage of assets awaiting resolution

**QUARTERS III/2026**

## 07- Inventories

### 08- Long-term assets in progress

|                                          | September 30, 2026 | January 1, 2026 |
|------------------------------------------|--------------------|-----------------|
| b) Construction is basically in progress | -                  | -               |
| In which:                                | -                  | -               |
| + Deploy DMS PRO software                | -                  | -               |
| +                                        |                    |                 |
| <b>SubTotal</b>                          | -                  | -               |

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**09 - Increase/Decrease in tangible fixed asset**

| DETAILS<br>CONTENT                        | Houses,<br>architectural<br>objects | Machines,<br>equipment | Means of<br>transport and<br>transmission | Device manage | Other tangible<br>Fixed Assets | Total          |
|-------------------------------------------|-------------------------------------|------------------------|-------------------------------------------|---------------|--------------------------------|----------------|
| <b>9.1. Original price</b>                |                                     |                        |                                           |               |                                |                |
| a. Balance at beginning of the year       | 61 673 968 478                      | 1 018 035 170          |                                           | 738 310 000   | 20 912 341 672                 | 84 342 655 320 |
| b. Increase during the year               |                                     |                        |                                           |               |                                |                |
| - Buy new                                 |                                     |                        |                                           |               |                                |                |
| - Basic Construction Investment completed |                                     |                        |                                           |               |                                |                |
| - Other increases                         |                                     |                        |                                           |               |                                |                |
| c. Decrease during the year               |                                     |                        |                                           |               |                                |                |
| - Liquidation, cession                    |                                     |                        |                                           |               |                                |                |
| - Other reductions                        |                                     |                        |                                           |               |                                |                |
| d. Balance at year end                    | 61 673 968 478                      | 1 018 035 170          |                                           | 738 310 000   | 20 912 341 672                 | 84 342 655 320 |
| <b>9.2. Cumulative wear value</b>         |                                     |                        |                                           |               |                                |                |
| a. Balance at beginning of the year       | 31,267,064,034                      | 1,018,035,170          | -                                         | 738,310,000   | 20 589 602 637                 | 53 613 011 841 |
| b. Increase during the year               | 2,427,143,778                       | -                      | -                                         | -             | 80,684,766                     | 2 507 828 544  |
| - Depreciation during the year            | 2,427,143,778                       |                        |                                           |               | 80,684,766                     |                |
| - Other increases                         |                                     |                        |                                           |               |                                |                |
| c. Decrease during the year               |                                     |                        |                                           |               |                                |                |
| - Switch to investment real estate        |                                     |                        |                                           |               |                                |                |
| - Liquidation, cession                    |                                     |                        |                                           |               |                                |                |
| - Other reductions                        |                                     |                        |                                           |               |                                |                |
| d. Balance at year end                    | 33 694 207 812                      | 1 018 035 170          |                                           | 738 310 000   | 20 670 287 403                 | 56 120 840 385 |
| <b>9.3. Remaining value</b>               |                                     |                        |                                           |               |                                |                |
| - On the first day of the year            | 30,406,904,444                      | -                      | -                                         | -             | 322,739,035                    | 30,729,643,479 |
| - At the end of the year                  | 27,979,760,666                      | -                      | -                                         | -             | 242,054,269                    | 28,221,814,935 |

- Residual value at the end of the period of tangible fixed assets used to mortgage and pledge to secure loans: VND

- The original price of tangible fixed assets at the end of the period has been fully depreciated but is still in use: VND

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**10 - Increase and decrease in intangible fixed assets:**

| DETAILS                                             |               | Land use rights | Issuing rights | Software      | Other intangible fixed assets | Total         |
|-----------------------------------------------------|---------------|-----------------|----------------|---------------|-------------------------------|---------------|
| CONTENT                                             |               |                 |                |               |                               |               |
| 10.1. Original price                                |               |                 |                |               |                               |               |
| a. Balance at beginning of the year                 | 3,263,251,998 |                 |                | 1,575,178,600 | 385,725,079                   | 5,224,155,677 |
| b. Increase during the year                         | -             | -               | -              | -             | -                             | -             |
| - Buy during the year                               | -             | -               | -              | -             | -                             | -             |
| - Created from within the business                  | -             | -               | -              | -             | -                             | -             |
| - Other increases                                   | -             | -               | -              | -             | -                             | -             |
| c. Decrease during the year                         | -             | -               | -              | -             | -                             | -             |
| - Liquidation, cession                              | -             | -               | -              | -             | -                             | -             |
| - Other reductions                                  | -             | -               | -              | -             | -                             | -             |
| d. Balance at year end                              | 3,263,251,998 |                 |                | 1,575,178,600 | 385,725,079                   | 5,224,155,677 |
| 10.2. Cumulative wear value                         |               |                 |                |               |                               |               |
| a. Balance at beginning of the year                 | 2,444,345,361 |                 |                | 1,037,474,187 | 385,725,079                   | 3,867,544,627 |
| b. Increase during the year                         | 31,956,093    |                 | -              | 91,308,303    | -                             | 123,264,396   |
| - Depreciation during the year                      | 31,956,093    |                 |                | 91,308,303    |                               | 123,264,396   |
| - Other increases                                   |               |                 |                |               |                               |               |
| c. Decrease during the year                         | -             |                 | -              | -             | -                             | -             |
| - Liquidation, cession                              |               |                 |                |               |                               |               |
| - Other reductions (due to time-of-use adjustments) |               |                 |                |               |                               |               |
| d. Balance at year end                              | 2,476,301,454 |                 |                | 1,128,782,490 | 385,725,079                   | 3,990,809,023 |
| 10.3. Remaining value                               |               |                 |                |               |                               |               |
| - On the first day of the year                      | 818,906,637   |                 | -              | 537,704,413   | -                             | 1,356,611,050 |
| - At the end of the year                            | 786,950,544   |                 | -              | 446,396,110   | -                             | 1,233,346,654 |

-Residual value at the end of the period of the intangible fixed assets used to mortgage and pledge to secure the loan: VND

- The original price of intangible fixed assets at the end of the period has been fully depreciated but is still in use: VND.

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**QUARTERS III/2026****13- Prepaid costs**

|                                   | <u>September 30, 2026</u> | <u>January 1, 2026</u>   |
|-----------------------------------|---------------------------|--------------------------|
| Long term                         | 0                         | 65,389,653               |
| - Tools and equipment for export; |                           | 65,389,653               |
| <b>Total</b>                      |                           | <u><u>65,389,653</u></u> |

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**QUARTERS III/2026**
**15- Loans and financial lease debt**

|                                                                                 | September 30, 2026     |                               | During the year |                    | January 1, 2026        |                               |
|---------------------------------------------------------------------------------|------------------------|-------------------------------|-----------------|--------------------|------------------------|-------------------------------|
|                                                                                 | Value                  | Number able to repay the debt | Increase        | Reduced            | Value                  | Number able to repay the debt |
| *a) Short-term loans (*)                                                        | 69,166,685,726         |                               | -               |                    | 69,166,685,726         | -                             |
| Military Joint Stock Commercial Bank, Ho Chi Minh City Branch                   | 66,069,147,362         |                               | -               |                    | 66,069,147,362         |                               |
| Vietnam Thinh Vung Bankg                                                        | -                      | 36,017,130                    | 65,389,653      | -                  | -                      | -                             |
| Joint Stock Commercial Bank for Industry and Trade of Vietnam Nhon Trach Branch | 11,978,930,774         |                               | -               | 150,000,000        | 12,128,930,774         |                               |
| CO PHAN LOUIS RICE                                                              | 6,568,569,865          |                               | -               | -                  | 6,568,569,865          |                               |
| NGHIEP DONG THAP STATE SERVICE SERVICE COMPANY LIMITED                          | 4,158,794,521          |                               | -               | -                  | 4,158,794,521          |                               |
| CA PHE II IMPORT-EXPORT JOINT STOCK COMPANY                                     | 2,500,000,000          |                               | -               | -                  | 2,500,000,000          |                               |
| Bonds                                                                           | 200,000,000,000        |                               | -               | -                  | 200,000,000,000        |                               |
| b) Long-term loans (**)                                                         | 874,125,000            | -                             | -               | -                  | 874,125,000            | -                             |
| Maturity over 1 year to 5 years                                                 | 874,125,000            | -                             | -               | -                  | 874,125,000            | -                             |
| Military Commercial Joint Stock Bank, HCM Branch                                | 874,125,000            |                               | -               | -                  | 874,125,000            |                               |
| Vietnam Prosperity Bank                                                         | -                      |                               | -               | -                  | -                      |                               |
| Maturity of more than 5 years                                                   | -                      |                               | -               | -                  | -                      |                               |
| <b>* Total</b>                                                                  | <b>361,316,253,248</b> | <b>-</b>                      | <b>-</b>        | <b>100,000,000</b> | <b>361,466,253,248</b> | <b>-</b>                      |

c) Financial lease liabilities

11/09/2026

| Deadline               | This year                      |                   |                        | Last year                  |                   |
|------------------------|--------------------------------|-------------------|------------------------|----------------------------|-------------------|
|                        | Total financial lease payments | Pay rent interest | Repayment of principal | Total financial lease paym | Pay rent interest |
| From 1 year or less    |                                |                   |                        |                            |                   |
| Over 1 year to 5 years |                                |                   |                        |                            |                   |
| Over 5 years           |                                |                   |                        |                            |                   |

d) Unpaid delinquent loans and leases

d) Detailed notes on loans and financial lease liabilities to related parties

#### 16- Must pay the seller

|                                               | September 30, 2026   |                               | January 1, 2026      |                               |
|-----------------------------------------------|----------------------|-------------------------------|----------------------|-------------------------------|
|                                               | Value                | Number able to repay the debt | Value                | Number able to repay the debt |
| 'a) Short-term seller accounts payable        |                      |                               |                      |                               |
| - Speed Arrive Trading Co. LTD                |                      |                               |                      |                               |
| - VINH KHANH TRADING BUSINESS COMPANY LIMITED | 1,781,076,228        | 1,781,076,228                 | 1,781,076,228        | 1,781,076,228                 |
| - RE PACIFIC COMPANY LIMITED (VIET NAM)       | 541,909,839          | 541,909,839                   | 883,545,335          | 883,545,335                   |
| - LOUIS HOLDINGS JOINT STOCK COMPANY          | 550,000,000          | 550,000,000                   | 541,909,839          | 541,909,839                   |
| - Payable to other subjects                   | 3,464,223,527        | 3,505,262,515                 | 550,000,000          | 550,000,000                   |
| <b>Total</b>                                  | <b>6,337,209,594</b> | <b>6,378,248,582</b>          | <b>3,505,262,515</b> | <b>3,505,262,515</b>          |
|                                               |                      |                               | <b>7,261,793,917</b> | <b>7,261,793,917</b>          |

#### 17- Taxes and amounts payable by the state

|               | Early year 01/01/2026 |             | Number payable during the year |            | Number actually submitted during the year |           | June 30, 2026 |               |
|---------------|-----------------------|-------------|--------------------------------|------------|-------------------------------------------|-----------|---------------|---------------|
|               |                       |             |                                |            |                                           |           |               |               |
| a)Must submit |                       | 961,245,219 |                                | 52,129,883 |                                           | 4,701,563 |               | 1,008,673,539 |
| Total         |                       | 961,245,219 |                                | 52,129,883 |                                           |           |               | 1,008,673,539 |

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|                                                   | <u>September 30, 2026</u> | <u>01-Jan-26</u>       |
|---------------------------------------------------|---------------------------|------------------------|
| <b>18- Costs payable</b>                          |                           |                        |
| 'a) Short-term                                    |                           |                        |
| - Interest on loans                               | 186,486,019,435           | 154,955,818,912        |
| <b>Total</b>                                      | <u>186,486,019,435</u>    | <u>154 955 818 912</u> |
| <b>19- Must pay otherwise</b>                     |                           |                        |
| a) Short term                                     | <u>1,526,768,162</u>      | <u>1,724,697,923</u>   |
| - Excess assets pending disposal                  |                           |                        |
| - Union funds                                     |                           |                        |
| - Social insurance (worker settlement)            | 370,239                   | -                      |
| - Social insurance (2% retains employee payments) |                           |                        |
| - Health insurance (*)                            |                           |                        |
| - Unemployment insurance (*)                      |                           |                        |
| - Must return equitization                        |                           |                        |
| - Receive deposits, sign short-term bets          |                           |                        |
| - Dividends, profits payable                      |                           |                        |
| -Other accounts payable and payable               | 1 526 397 923             | 1,526,397,923          |
| + Temporary importation of goods                  |                           |                        |
| + Shareholders' capital contributions             |                           | 198,300,000            |
| + Other amounts                                   |                           |                        |
| b) Long term (details of each item)               | -                         | -                      |
| <b>Total</b>                                      | <u>1,526,768,162</u>      | <u>1,750,254,451</u>   |

**VKC HOLDINGS JOINT STOCK COMPANY**

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Head office: No. 854, National Highway 1K, Chau Thoi Quarter, Binh An Ward  
Dong Hoa Ward, City, Ho Chi Minh

**22- Equity**

| CONTENT                                          | DETAILS                     |                |                 |                            |                               |                             |                       |                   |
|--------------------------------------------------|-----------------------------|----------------|-----------------|----------------------------|-------------------------------|-----------------------------|-----------------------|-------------------|
|                                                  | Owner's contributed capital | Equity surplus | Fund shares     | Other capital of the owner | Asset revaluation differences | Development Investment Fund | Undistributed profits | Total             |
| A                                                | 1                           | 2              | 3               | 4                          | 5                             | 6                           | 7                     | 8                 |
| Balance at the beginning of the previous quarter | 200,000,000,000             | 11,384,120,000 | (3,811,929,315) | -                          | -                             | 13,557,992,161              | (511,326,921,089)     | 66,069,147,362    |
| - Capital increase in the quarter                |                             |                |                 |                            |                               |                             |                       |                   |
| - Interest during the quarter                    |                             |                |                 |                            |                               |                             |                       |                   |
| - Setting up Development Investment funds        |                             |                |                 |                            |                               |                             |                       |                   |
| - Setting up a reward and welfare fund           |                             |                |                 |                            |                               |                             |                       |                   |
| - Dividend payments                              |                             |                |                 |                            |                               |                             |                       |                   |
| - Other increases                                |                             |                |                 |                            |                               |                             |                       |                   |
| - Other reductions                               |                             |                |                 |                            |                               |                             |                       |                   |
| Balance at the end of the previous quarter       | 200,000,000,000             | 11,384,120,000 | (3,811,929,315) |                            |                               | 13,557,992,161              | (511,326,921,089)     | (290,196,738,243) |
| Balance at the beginning of this quarter         |                             |                |                 |                            |                               |                             |                       |                   |
| - Capital increase this quarter                  |                             |                |                 |                            |                               |                             |                       |                   |
| - Interest until this quarter                    |                             |                |                 |                            |                               |                             |                       |                   |
| - Setting up Development Investment funds        |                             |                |                 |                            |                               |                             |                       |                   |
| - Setting up a reward and welfare fund           |                             |                |                 |                            |                               |                             |                       |                   |
| - Dividend payments                              |                             |                |                 |                            |                               |                             |                       |                   |
| - Other increases                                |                             |                |                 |                            |                               |                             |                       |                   |
| - Other reductions                               |                             |                |                 |                            |                               |                             |                       |                   |
| Balance at the end of this quarter               | 200,000,000,000             | 11,384,120,000 | (3,811,929,315) |                            |                               | 13,557,992,161              | (547,393,338,511)     | (326,263,155,665) |

b- Details of owner's capital contribution  
- Capital contributions of shareholders

| September 31, 2026 | January 1, 2026 |
|--------------------|-----------------|
| 200,000,000,000    | 200,000,000,000 |
| 200,000,000,000    | 200,000,000,000 |

**Total**

c- Capital transactions with owners and dividend distribution and profit sharing

- + Capital contribution
- + Contributed capital increased in the quarter
- + Final contribution capital
- Dividends, divided profits

| THIRD QUARTER OF 2026 | THIRD QUARTER OF 2025 |
|-----------------------|-----------------------|
| 200,000,000,000       | 200,000,000,000       |
| 200,000,000,000       | 200,000,000,000       |

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|                                                                               |                                       |                                       |
|-------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|
| <b>d- Stock</b>                                                               |                                       |                                       |
|                                                                               | <b>September 30, 2026</b>             | <b>January 1, 2026</b>                |
| - Number of shares registered for issuance                                    | 20,000,000                            | 20,000,000                            |
| - Number of shares sold to the public                                         | 20,000,000                            | 20,000,000                            |
| + Common shares                                                               | 20,000,000                            | 20,000,000                            |
| + Preferential shares                                                         |                                       |                                       |
| - Number of shares redeemed                                                   | 721,000                               | 721,000                               |
| - Number of shares outstanding                                                | 19,279,000                            | 19,279,000                            |
| + Common shares                                                               | 20,000,000                            | 20,000,000                            |
| <b>e- Corporate funds:</b>                                                    |                                       |                                       |
| - Development Investment Fund                                                 | 13,557,992,161                        | 13,557,992,161                        |
| - Fund for the support of business arrangements                               | 13,557,992,161                        | 13,557,992,161                        |
| - Other funds under equity                                                    |                                       |                                       |
| <b>29- Off-balance sheet items</b>                                            |                                       |                                       |
|                                                                               | <b>September 30, 2026</b>             | <b>January 1, 2026</b>                |
| c- Foreign currencies of all kinds:                                           | 212,243.00                            | 2,255.75                              |
| - USD                                                                         | 212,243.00                            | 2,255.75                              |
| <b>VI- additional information for items presented in the income statement</b> |                                       |                                       |
| <b>1- Total sales and service provision revenue</b>                           | <b>This year<br/>Quarter III/2026</b> | <b>This year<br/>Quarter III/2025</b> |
| <b>Total</b>                                                                  | -                                     | 327,606,426                           |
| Of which:                                                                     |                                       |                                       |
| + Sales revenue of goods                                                      |                                       |                                       |
| + Sales of semi-finished products                                             |                                       |                                       |
| - Revenue for the provision of services, other revenue                        | -                                     | 327,606,426                           |
| <b>2- Revenue deductions</b>                                                  | <b>This year<br/>Quarter III/2026</b> | <b>This year<br/>Quarter III/2025</b> |
| <b>Total</b>                                                                  |                                       |                                       |
| Of which:                                                                     |                                       |                                       |
| - Trade discount                                                              | -                                     | -                                     |
| - Discount on sales                                                           | -                                     | -                                     |
| - Sales returned                                                              | -                                     | -                                     |
| <b>3- Cost of goods sold</b>                                                  | <b>This year<br/>Quarter III/2026</b> | <b>This year<br/>Quarter III/2025</b> |
| - Cost of sold goods                                                          |                                       |                                       |
| - Cost price of the finished product sold                                     |                                       | 624,883,156                           |
| - Cost price of the service provided                                          |                                       |                                       |
| - Provision for inventory rebates                                             |                                       |                                       |
| - Reimbursement of provisions for inventory discounts                         |                                       |                                       |
| <b>Total</b>                                                                  |                                       | 624,883,156                           |
| <b>4- Revenue of financial operations</b>                                     | <b>This year<br/>Quarter III/2026</b> | <b>This year<br/>Quarter III/2025</b> |
| - Interest on deposits and loans                                              | 44,460                                |                                       |
| Of which:                                                                     |                                       |                                       |
| + Interest on bank deposits                                                   | 44,460                                | 28,082                                |
| + Interest on loans and term deposits                                         |                                       |                                       |
| -Realized exchange rate difference                                            |                                       |                                       |
| <b>Total</b>                                                                  | 44,460                                | 28,082                                |

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Dong Hoa Ward, City. Ho Chi Minh

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|                                                                                                | <u>This year</u><br><u>Quarter III/2026</u> | <u>This year</u><br><u>Quarter III/2025</u> |
|------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| <b>5- Financial costs</b>                                                                      |                                             |                                             |
| - Interest on loans                                                                            | 10,500,000,000                              | 10,567,615,204                              |
| - Realised exchange losses                                                                     | -                                           | -                                           |
| - Extract additional interest                                                                  | -                                           | -                                           |
| <b>Total</b>                                                                                   | <u>10,500,000,000</u>                       | <u>10,567,615,204</u>                       |
| <b>6- Other income</b>                                                                         | <u>This year</u><br><u>Quarter III/2026</u> | <u>This year</u><br><u>Quarter III/2025</u> |
| - Liquidation, cession and sale of FIXED assets                                                | -                                           | -                                           |
| - Interest due on revaluation of assets                                                        | -                                           | -                                           |
| - Fines collected                                                                              | -                                           | -                                           |
| - Taxes are reduced                                                                            | -                                           | -                                           |
| - Other amounts                                                                                | -                                           | 11,000,000                                  |
| <b>Total</b>                                                                                   | <u>-</u>                                    | <u>11,000,000</u>                           |
| <b>7- Other costs</b>                                                                          | <u>This year</u><br><u>Quarter III/2026</u> | <u>This year</u><br><u>Quarter III/2025</u> |
| - Remaining value of fixed assets and costs of liquidation and cession of sale of fixed assets | -                                           | -                                           |
| - Losses due to revaluation of assets                                                          | -                                           | -                                           |
| - Penalties                                                                                    | -                                           | -                                           |
| - Other amounts                                                                                | -                                           | 11,000,000                                  |
| <b>Total</b>                                                                                   | <u>-</u>                                    | <u>11,000,000</u>                           |
| <b>8- Sales costs and business management costs</b>                                            | <u>This year</u><br><u>Quarter III/2026</u> | <u>This year</u><br><u>Quarter III/2025</u> |
| a) Expenses for business management incurred during the period                                 | 921,482,966                                 | 1,230,669,902                               |
| b) Corporate sales expenses incurred during the period                                         | 709,742,664                                 | 502,320,943                                 |
| c) Credits for sales costs and business management costs                                       | -                                           | -                                           |
| - Refund for product and goods warranty provisions                                             | -                                           | -                                           |
| - Reimbursement of restructuring and other provisions                                          | -                                           | -                                           |
| - Other amounts                                                                                | -                                           | -                                           |
| <b>Total</b>                                                                                   | <u>1,631,225,630</u>                        | <u>1,732,990,845</u>                        |

- The estimated table of current corporate income tax rates of the enterprise is presented as follows:

|                                                                                                               | <u>This year</u><br><u>Quarter III/2026</u> | <u>This year</u><br><u>Quarter III/2025</u> |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| Total accounting profit before tax                                                                            | (12,131,181,170)                            | (12,597,854,697)                            |
| - Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax | -                                           | -                                           |
| + Upward adjustments                                                                                          | -                                           | -                                           |
| + Reduced adjustments                                                                                         | -                                           | -                                           |
| Total profits for the calculation of Corporate Income tax                                                     | (12,131,181,170)                            | (12,597,854,697)                            |
| <b>Tax costs Corporate income payable</b>                                                                     | -                                           | -                                           |
| <b>Total</b>                                                                                                  | <u>-</u>                                    | <u>-</u>                                    |

**9 - DEALINGS WITH RELATED PARTIES****9.1 Stakeholders**

1. Vinh Khanh Investment and Business Joint Stock Company

**Relation**

Subsidiary

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|                                                            |                                                                         |
|------------------------------------------------------------|-------------------------------------------------------------------------|
| 2. Vinh Khanh Plastic Cable Production Joint Stock Company | Subsidiary                                                              |
| 5. Phu Bao Trading Company Limited                         | Than Xuan Nghia is a key member                                         |
| 6. DNC Investment and Development Joint Stock Company      | Than Xuan Nghia is a key member                                         |
| 7. Mr. Than Xuan Nghia                                     | Chairman of the Board of Directors,<br>major shareholder of the Company |

**9.2 The key translators with stakeholders during the year are as follows!**Unit of calculation: VND

| Stakeholders                                           | Relation   | Transactions | Amount      |
|--------------------------------------------------------|------------|--------------|-------------|
| Vinh Khanh Investment and Business Joint Stock Company | Subsidiary | Loans        | 650,000,000 |

**10. Compare with previous year**

- Comparative data is data on the 2025 Financial Report that has been audited by Chuan Viet Auditing Company Limited.

Prepared by

Accountant in-charge



VO VAN VIET



VO VAN VIET



**CÔNG TY  
CỔ PHẦN  
VKC  
HOLDING  
S**

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