

Giai Phong Motor Joint Stock Company

Address: Thanh Thuy border-gate economic zone, Thanh Thuy commune, Tuyen Quang province

FINANCIAL STATEMENT
From 01/01/2026 to 31/03/2026

| Interpretation | Code | Criteria | Final issue | Early Year Issue |
|--|------------|----------|-----------------------|-----------------------|
| A – SHORT-TERM ASSETS | 100 | | 2,507,867,616 | 3,862,006,570 |
| I. Cash and cash equivalents | 110 | | 449,072,840 | 1,427,240,079 |
| 1. Money | 111 | | 449,072,840 | 1,427,240,079 |
| 2. Cash equivalents | 112 | | | |
| II. Short-term financial investment | 120 | | | |
| 1. Trading securities | 121 | | | |
| 2. Provision for depreciation of trading securities (*) | 122 | | | |
| 3. Investments held to short-term maturity | 123 | | | |
| 4. Provision for investment held to short-term maturity (*) | 124 | | | |
| 5. Other short-term investments | 125 | | | |
| 6. Provision for losses of other short-term investments (*) | 126 | | | |
| III. Short-term receivables | 130 | | 1,809,584,796 | 1,954,330,893 |
| 1. Short-term receivables of customers | 131 | | 54,750,000 | 54,750,000 |
| 2. Short-term seller upfront | 132 | | | 2,152,000 |
| 3. Short-term internal receivables | 133 | | | |
| 3. Short-term internal receivables | 133 | | | |
| 4. Receivables according to the construction contract schedule | 134 | | | |
| 5. Other short-term receivables | 135 | | | 142,594,097 |
| 6. Provision for short-term bad debts (*) | 136 | | -27,375,001 | -27,375,001 |
| 7. Pending shortage of assets | 137 | | 1,782,209,797 | 1,782,209,797 |
| IV. Inventory | 140 | | 233,708,435 | 474,148,682 |
| 1. Inventory | 141 | | 233,708,435 | 474,148,682 |
| 2. Provision for inventory discounts (*) | 142 | | | |
| V. Short-Term Biological Assets | 150 | | | |
| 1. Pets take short-term one-time products | 151 | | | |
| 2. Seasonal crops or short-term one-off products | 152 | | | |
| 3. Provision for short-term biological asset losses (*) | 153 | | | |
| VI. Other short-term assets | 160 | | 15,501,545 | 6,286,916 |
| 1. Short-term allocation pending costs | 161 | | | |
| 2. Deductible VAT | 162 | | 15,501,545 | 6,286,916 |
| 3. Taxes and other amounts receivable by the State | 163 | | | |
| 4. Repurchase and sale of government bonds | 164 | | | |
| 5. Other short-term assets | 165 | | | |
| B - LONG-TERM ASSETS | 200 | | 15,078,735,265 | 16,088,190,130 |
| I. Long-term receivables | 210 | | | |
| 1. Long-term receivables of customers | 211 | | | |

| | | | | |
|--|------------|--|-----------------------|-----------------------|
| 2. Pay long-term sellers upfront | 212 | | | |
| 3. Business capital in affiliated units | 213 | | | |
| 4. Long-term internal receivables | 214 | | | |
| 5. Other long-term receivables | 215 | | | |
| 6. Provision for long-term bad debts (*) | 216 | | | |
| II. Fixed assets | 220 | | 15,078,735,265 | 16,088,190,130 |
| 1. Tangible fixed assets | 221 | | 15,078,735,265 | 16,088,190,130 |
| - Historical cost | 222 | | 79,681,145,328 | 79,681,145,328 |
| - Cumulative wear value (*) | 223 | | -64,602,410,063 | -63,592,955,198 |
| 2. Fixed assets lease finance | 224 | | | |
| - Historical cost | 225 | | | |
| - Cumulative wear value (*) | 226 | | | |
| 3. Intangible fixed assets | 227 | | | |
| - Historical cost | 228 | | | |
| - Cumulative wear value (*) | 229 | | | |
| III. Long-term biological assets | 230 | | | |
| 1. Pet Animals for Periodic Products | 231 | | | |
| a) Livestock for periodic products that have not reached the adult stage | 232 | | | |
| b) Livestock for periodic products up to the adult stage | 233 | | | |
| - Historical cost | 234 | | | |
| - Accumulated depreciation value (*) | 235 | | | |
| 2. Pets take long-term one-time products | 236 | | | |
| 3. Seasonal crops or long-term one-time products | 237 | | | |
| 4. Provision for long-term biological asset losses (*) | 238 | | | |
| IV. Investment real estate | 240 | | | |
| - Historical cost | 241 | | | |
| - Cumulative wear value (*) | 242 | | | |
| V. Long-term unfinished assets | 250 | | | |
| 1. Long-term unfinished production and business expenses | 251 | | | |
| 2. Unfinished capital construction costs | 252 | | | |
| VI. Long-term financial investment | 260 | | | |
| 1. Invest in subsidiaries | 261 | | | |
| 2. Investment in joint venture or associate companies | 262 | | | |
| 3. Investment in capital contribution to other units | 263 | | | |
| 4. Provision for long-term investment losses in other units (*) | 264 | | | |
| 5. Investments held to long-term maturity | 265 | | | |
| 6. Provision for investment held to long-term maturity (*) | 266 | | | |
| VII. Other long-term assets | 270 | | | |
| 1. Long-term allocation waiting costs | 271 | | | |
| 2. Deferred income tax assets | 272 | | | |
| 3. Long-term equipment, supplies, spare parts | 273 | | | |
| 4. Other long-term assets | 274 | | | |
| TOTAL ASSETS (280=100+200) | 280 | | 17,586,602,881 | 19,950,196,700 |

| | | | | |
|---|------------|--|------------------------|------------------------|
| C - LIABILITIES | 300 | | 87,185,506,438 | 85,839,358,910 |
| I. Short-term debt | 310 | | 50,313,472,191 | 48,845,433,135 |
| 1. Payable to short-term sellers | 311 | | 1,773,830,573 | 2,196,911,073 |
| 2. Buyer pays in advance for a short term | 312 | | 1,392,946,809 | 1,655,246,800 |
| 3. Dividends and profits must be paid | 313 | | | |
| 4. Taxes and short-term payables to the State | 314 | | | 5,447,668 |
| 5. Payables to employees | 315 | | 100,098,450 | 195,446,450 |
| 6. Short-term expenses | 316 | | 2,924,731,138 | 1,085,294,517 |
| 7. Short-term internal payables | 317 | | 328,005,431 | |
| 8. Payable according to the schedule of short-term construction contracts | 318 | | | |
| 9. Revenue pending short-term allocation | 319 | | | |
| 10. Other short-term payables | 320 | | 23,258,134,197 | 23,273,361,034 |
| 11. Short-term financial loans and leases | 321 | | 20,535,725,593 | 20,433,725,593 |
| 12. Provision for short-term payables | 322 | | | |
| 13. Reward and welfare funds | 323 | | | |
| 14. Price Stabilization Fund | 324 | | | |
| 15. Repurchase and sale of government bonds | 325 | | | |
| II. Long-term debt | 330 | | 36,872,034,247 | 36,993,925,775 |
| 1. Payable to long-term sellers | 331 | | | |
| 2. Buyers pay in advance for the long term | 332 | | | |
| 3. Taxes and long-term payables to the State | 333 | | | |
| 4. Long-term expenses | 334 | | | |
| 5. Internal payables for business capital | 335 | | | |
| 6. Long-term internal payables | 336 | | | |
| 7. Revenue pending long-term attribution | 337 | | | |
| 8. Other long-term payables | 338 | | | |
| 9. Long-term financial loans and leases | 339 | | 36,872,034,247 | 36,993,925,775 |
| 10. Convertible Bonds | 340 | | | |
| 11. Preferred Stocks | 341 | | | |
| 12. Deferred income tax payable | 342 | | | |
| 13. Long-term payable provisions | 343 | | | |
| 14. The Scientific and Technological Development Fund | 344 | | | |
| D - EQUITY | 400 | | -69,598,903,557 | -65,889,162,210 |
| 1. Owner's contributed capital | 411 | | 293,885,890,000 | 293,885,890,000 |
| - Voting common shares | 411a | | | |
| - Preferred stock | 411b | | | |
| 2. Surplus of equity capital | 412 | | 783,469,814 | 783,469,814 |
| 3. Bond Conversion Options | 413 | | | |
| 4. Other capital of the owner | 414 | | | |
| 5. Own redemption shares (*) | 415 | | | |
| 6. Asset revaluation difference | 416 | | | |
| 7. Exchange Rate Differences | 417 | | | |
| 8. Development investment funds | 418 | | | |

| | | | | |
|--|------------|--|-----------------------|-----------------------|
| 9. Other funds belonging to the owner's equity | 419 | | | |
| 10. Undistributed after-tax profit | 420 | | -364,268,263,371 | -360,558,522,024 |
| - Accumulated undistributed profit by the end of the previous period | 420A | | -360,558,522,024 | -345,847,853,757 |
| - Undistributed profit for this period | 420B | | -3,709,741,347 | -14,710,668,267 |
| TOTAL CAPITAL (440 = 300 + 400) | 440 | | 17,586,602,881 | 19,950,196,700 |

Scheduler



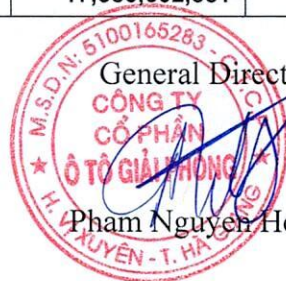
Dinh Thi Ngan

Chief Accountant



Dinh Thi Ngan

General Director



Pham Nguyen Hoang

Giai Phong Motor Joint Stock Company

Address: Thanh Thuy border-gate economic zone, Thanh Thuy commune, Tuyen Quang province

BUSINESS RESULTS REPORT

The First Quarter 2026

| Criteria | Index code | Explanation | This quarter this year | This quarter last year | Accumulated numbers from the beginning of the year to the end of this quarter (This year) | Accumulated numbers from the beginning of the year to the end of this quarter (Previous Year) |
|--|------------|-------------|------------------------|------------------------|---|---|
| 1. Revenue from sales and provision of services | 01 | | 242,870,369 | 20,900,297,371 | 242,870,369 | 20,900,297,371 |
| 2. Revenue deductions | 02 | | | | | |
| 3. Net revenue from sales and service provision (10 = 01 - 02) | 10 | | 242,870,369 | 20,900,297,371 | 242,870,369 | 20,900,297,371 |
| 4. Cost of goods sold | 11 | | 1,482,219,507 | 21,656,437,225 | 1,482,219,507 | 21,656,437,225 |
| 5. Gross profit on sales and service provision (20=10-11) | 20 | | (1,239,349,138) | (756,139,854) | (1,239,349,138) | (756,139,854) |
| 6. Profit/loss of sale and liquidation of investment real estate | 21 | | | | | |
| 7. Revenue from financial activities | 22 | | 467,879 | 345,704 | 467,879 | 345,704 |
| 7.1 Interest from revaluation of foreign currency accounts | 22.1 | | | | | |
| 7.2 Revenue from financial activities | 22.2 | | 467,879 | 345,704 | 467,879 | 345,704 |
| 8. Financing costs | 23 | | 1,839,436,621 | 2,284,544,606 | 1,839,436,621 | 2,284,544,606 |
| 8.1 Losses from revaluation of foreign currency accounts | 23.1 | | | | | |
| 8.2 Financing costs | 23.2 | | 1,839,436,621 | 2,247,044,606 | 1,839,436,621 | 2,247,044,606 |
| - In which interest expenses | 24 | | 1,839,436,621 | 2,247,044,606 | 1,839,436,621 | 2,247,044,606 |
| 9. Cost of sales | 25 | | 14,461,411 | 100,000,000 | 14,461,411 | 100,000,000 |
| 10. Business management expenses | 26 | | 616,962,056 | 428,020,736 | 616,962,056 | 428,020,736 |
| 11. Net profit from business activities{30=20+21+ (22-23)-(25+26)} | 30 | | (3,709,741,347) | (3,568,359,492) | (3,709,741,347) | (3,568,359,492) |
| 12. Other income | 31 | | | | | |
| 12.1 Profit from liquidation of fixed assets | 31.1 | | | | | |
| 12.2 Other income | 31.2 | | | | | |
| 13. Other expenses | 32 | | | | | |
| 13.1 Losses from liquidation of fixed assets | 32.1 | | | | | |
| 13.2 Other expenses | 32.2 | | | | | |
| 14. Other Profits(40=31-32) | 40 | | | | | |
| 15. Total accounting profit before tax (50=30+40) | 50 | | (3,709,741,347) | (3,568,359,492) | (3,709,741,347) | (3,568,359,492) |
| 16. Current CIT expenses | 51 | | | | | |
| 17. Deferred CIT expenses | 52 | | | | | |
| 18. Profit after corporate income tax(60=50-51-52) | 60 | | (3,709,741,347) | (3,568,359,492) | (3,709,741,347) | (3,568,359,492) |
| 18.1 Profit after tax of the parent company | 61 | | | | | |
| 18.2 Non-controlling shareholder's after-tax profit | 62 | | | | | |

| | | | | | | |
|----------------------------------|----|--|--|--|--|--|
| 19. Basic earnings per share(*) | 70 | | | | | |
| 20. Declining interest on stocks | 71 | | | | | |

Scheduler



Dinh Thi Ngan

Chief Accountant



Dinh Thi Ngan

General Director




Pham Nguyen Hoang

10/05/2011

Unit: Giai Phong Motor Joint Stock Company

Address: Thanh Thuy border-gate economic zone, Thanh Thuy commune, Tuyen Quang province

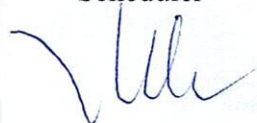
CASH FLOW STATEMENT
The First Quarter 2026

| Interpretation | Code | Criteria | Accumulated from the beginning of the year to the end of this quarter this year | Accumulated from the beginning of the year to the end of this quarter last year |
|---|--------------|----------|---|---|
| I. Cash flow from business activities | I | | | |
| 1. Proceeds from sales, CCDV and other revenues | 01 | | | 8,998,000,000 |
| 1.1 Sell money now | 01.1 | | | |
| 1.2 Sales Collection 131 | 01.2 | | | 8,988,000,000 |
| 1.3 Collecting proceeds from the sale of securities for commercial purposes | 01.3 | | | |
| 1.4 Interest earned from the sale of securities for commercial purposes | 01.4 | | | |
| 2. Payments to suppliers of goods and services | 02 | | -27,658,943 | -43,267,404 |
| 2.1 Paying the seller | 02.1 | | -27,658,943 | -43,267,404 |
| 2.2 Purchase Pay Now | 02.2 | | | |
| 2.3 Expenditure on purchase of securities for commercial purposes | 02.3 | | | |
| 3. Payments to employees | 03 | | -349,601,490 | -286,179,425 |
| 3.1 Money paid to officials and employees | 03.1 | | -349,601,490 | -286,179,425 |
| 4. Borrowing expenses paid | 04 | | | -1,215,843,287 |
| 4.1 Interest payable of previous periods | 04.1 | | | |
| 4.2 Interest payments incurred in the period | 04.2 | | | -1,215,843,287 |
| 5. Paid corporate income tax | 05 | | | |
| 5.1 Payment of corporate income tax | 05.1 | | | |
| 6. Other revenues from business activities | 06 | | | 6,748,973 |
| 6.1 Revenues from compensation, fines and bonuses | 06.1 | | | |
| 6.2 Revenue from tax refund | 06.2 | | | |
| 6.3 Revenues from SCT refund | 06.3 | | | |
| 6.4 Recovery of Pledges, Mortgages, Escrows, and Stakes | 06.4 | | | |
| 6.5 Proceeds from receiving margin | 06.5 | | | |
| 6.6 Recovery of employee wage advances | 06.6 | | | 6,748,973 |
| 6.7 Revenues paid by superiors or subordinates | 06.7 | | | |
| 6.8 Money to recover receivables | 06.8 | | | |
| 6.9 Cash discovered through inventory and overpayments | 06.9 | | | |
| 6.10 Revenues from overpayment of taxes | 06.10 | | | |
| 6.11 Other Collections | 06.11 | | | |

| | | | | |
|---|-----------|--|---------------------|----------------------|
| 6.12 Total revenue | 06.12 | | | |
| 7. Other expenses from business activities | 07 | | -608,363,157 | -981,287,342 |
| 7.1 Expenses for compensation, fines and other expenses | 07.1 | | | |
| 7.2 Payment of taxes (excluding CIT) | 07.2 | | | |
| 7.3 Money spent on escrow and staking | 07.3 | | | |
| 7.4 Returns of Margin Receipts | 07.4 | | | |
| 7.5. Expenditures from reward and welfare funds: | 07.5 | | | |
| 7.6 Expenditures from investment funds, DPTC funds, investment funds | 07.6 | | | |
| 7.7 Payments made to superiors and subordinates | 07.7 | | | |
| 7.8 Advance expenses | 07.8 | | -199,258,000 | -230,638,000 |
| 7.9 Expenses for sale, management and other cash expenses: | 07.9 | | -409,105,157 | -750,649,342 |
| 7.10 Short-term and long-term prepaid expenses (other than loan costs) | 07.10 | | | |
| 7.11 Internal Payments | 07.11 | | | |
| 7.12 Input tax expenditure | 07.12 | | | |
| 7.13 Other genera | 07.13 | | | |
| 7.14 Total expenditure | 07.14 | | | |
| Net cash flow from business activities | 20 | | -985,623,590 | 6,478,171,515 |
| II. Cash flow from investment activities | II | | | |
| 1. Expenses for procurement of fixed assets, real estate and other long-term assets | 21 | | | |
| 1.1 Money for buying fixed assets with immediate cash payment | 21.1 | | | |
| 1.2 Payment of debts for the purchase of fixed assets and debts on construction | 21.2 | | | |
| 1.3 Unfinished capital construction expenses are paid immediately in cash | 21.3 | | | |
| 1.4 Lump-sum land rent (not eligible for recognition as intangible fixed assets) | 21.4 | | | |
| 2. Proceeds from the liquidation and sale of fixed assets, real estate and other long-term assets | 22 | | | |
| 2.1 Revenue from liquidation and sale of fixed assets | 22.1 | | | |
| 2.2 Expenses for liquidation and sale of fixed assets | 22.2 | | | |
| 2.3 Revenue from the sale of investment real estate | 22.3 | | | |
| 2.4 Proceeds from accounts receivable from customers | 22.4 | | | |
| 3. Expenses for loans and purchase of debt instruments of other units | 23 | | | |
| 3.1 Spending money on short-term debt instruments | 23.1 | | | |
| 3.2 Expenditures on investment in short-term loans | 23.2 | | | |
| 4. Proceeds from loan recovery and resale of debt instruments | 24 | | | |
| 4.1 Proceeds from the sale of short-term debt instruments | 24.1 | | | |
| 4.2 Revenue from investment in short-term loans | 24.2 | | | |
| 5. Expenditures on capital contribution to other units | 25 | | | |
| 5.1 Investments in subsidiaries | 25.1 | | | |

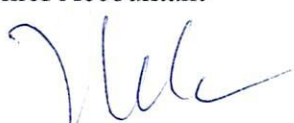
| | | | | |
|--|------------|-------------|----------------------|-----------------------|
| 5.2 Capital contribution to the joint venture | 25.2 | | | |
| 5.3 Investment in capital contribution to other units | 25.3 | | | |
| 6. Money recovered from investment in capital contribution to other units | 26 | | | |
| 6.1 Revenue from investment in subsidiaries | 26.1 | | | |
| 6.2 Collecting capital contributions from joint ventures and associations | 26.2 | | | |
| 6.3 Revenues from capital contribution to other units | 26.3 | | | |
| 7. Proceeds from loan interest, dividends and profits to be distributed | 27 | | 467,879 | 345,704 |
| 7.1. Collection of loan interest, deposit interest, dividends and distributed profits: | 27.1 | | 467,879 | 345,704 |
| Net cash flow from investment activities | 30 | | 467,879 | 345,704 |
| III. Cash flow from financial activities | III | | | |
| 1. Proceeds from the issuance of shares, receipt of capital contributions of CSH | 31 | | | |
| 1.1. Proceeds from the issuance of shares, contributions of owners and capital provided by the State | 31.1 | | | |
| 2. Payment of contributed capital to CSH | 32 | | | |
| 2.1. Payment of contributed capital to owners in cash: | 32.1 | | | |
| 2.2 Money to buy back one's own shares | 32.2 | | | |
| 3. Proceeds from borrowing | 33 | | 132,000,000 | 5,380,500,000 |
| 3.1 Proceeds from borrowing | 33.1 | | 132,000,000 | 5,380,500,000 |
| 3.2 Revenues from bond issuance | 33.2 | | | |
| 4. Payment of loan principal | 34 | | -125,011,528 | -11,862,970,000 |
| 4.1 Loan repayment | 34.1 | | -125,011,528 | -11,862,970,000 |
| 4.2 Payment in principal (face value) to bond buyers | 34.2 | | | |
| 5. Payment of financial lease debts | 35 | | | |
| 6. Profit dividends paid to CSH | 36 | | | |
| 6.1 Paid Dividends and Profits | 36.1 | | | |
| Cash flow from financial activities | 40 | | 6,988,472 | -6,482,470,000 |
| Net Cash Flow in the Year | 50 | | -978,167,239 | -3,952,781 |
| Cash and cash equivalents at the beginning of the year | 60 | | 1,427,240,079 | 275,347,200 |
| Effects of changes in foreign exchange rates | 61 | | | |
| 61.1 Positive Effect (End-of-Period Exchange Rate > Intra-Period Exchange Rate) | 61.1 | | | |
| 61.2 Negative Effects | 61.2 | | | |
| Cash and year-end cash equivalents | 70 | V.II | 449,072,840 | 271,394,419 |

Scheduler



Dinh Thi Ngan

Chief Accountant



Dinh Thi Ngan

General Director



Phạm Nguyễn Hoàng

EXPLANATORY NOTES TO FINANCIAL STATEMENTS
Quarter I 2026

I. Characteristics of the operation of the enterprise

1. Form of capital ownership: Joint stock company
- 2- Business scope: Manufacturing, assembling and trading automobiles
- 3- Business scope: Production, trade
4. The characteristics of the enterprise's operation in the fiscal year affect the financial statements.

II. Fiscal year, monetary units used in accounting

- 1- The Company's financial year starts from January 01 and ends on December 31 every year.
- 2- Currency used in accounting: VND

III. Applicable accounting standards and regimes

1. The Company shall apply the Vietnamese Enterprise Accounting Regime promulgated under the Circular No. TT200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and the Circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance
- 2- Declaration on the Compliance with Accounting Standards and Accounting Regimes
3. Forms of accounting applying machine accounting

IV. Applicable accounting policies

1. Principles for recording money amounts and cash equivalents.
Method of converting other currencies into currencies used in accounting according to the actual exchange rate of foreign currencies
2. Principles for recording inventory:
 - Principles of inventory recording by the regular declaration method
 - Inventory value calculation method according to the actual value of inventory
 - Inventory Accounting Methods
 - The method of making provisions for inventory price reduction.
3. Principles for recognition and depreciation of fixed assets and investment real estate:
 - Principles of recognition of fixed assets (tangible, intangible, financial lease);
 - Depreciation method of fixed assets (tangible, intangible, financial lease): in a straight line.
4. Principles for recognition and depreciation of investment real estate: according to the actual value of assets
 - Principles for recording investment real estate;
 - Method of depreciation of investment real estate.
5. Principles for recognition of financial investments:
 - Investments in subsidiaries, associated companies, capital contributed to co-controlled business establishments;
 - Short-term securities investments;
 - Other short-term and long-term investments;
 - Methods of making provisions for short-term and long-term investment price reductions.
6. Principles for recognition and capitalization of borrowing expenses:
 - Principles for recording borrowing expenses;
 - The capitalization ratio is used to determine the capitalized borrowing expense in the period;
7. Principles for recognition and capitalization of other expenses:
 - Prepaid expenses;
 - Other expenses;
 - Method of allocating prepaid costs;
 - Method and timing of goodwill allocation.
8. Principles of recognition of payable expenses.
9. Principles and methods of recording payable provisions.

10. Principles for recognition of equity:
 - Principles for recording the owner's investment capital, surSub Total of share capital and other capital of the owner.
 - Principles for recording asset revaluation differences.
 - Principles for recording exchange rate differences.
 - Principles of recognition of undistributed profits.
11. Principles and methods of revenue recognition:
 - Sales revenue;
 - Revenue from service provision;
 - Revenue from financial activities;
 - Turnover from construction contracts.
12. Principles and methods of recognition of financial expenses.
13. Principles and methods of recording current enterprise income tax expenses and deferred corporate income tax expenses.
14. Operations of exchange risk provision.
15. Other accounting principles and methods.

V- Additional information for the items presented in the Balance Sheet

| | | (Unit: VND) | |
|---|--------------------|------------------------------|--|
| 1. Cash and cash equivalents | End of term | Beginning of the year | |
| - Cash | 350.123 | 13.825.734 | |
| - Bank deposits | 448.722.717 | 1.413.414.345 | |
| Sub Total | 449.072.840 | 1.427.240.079 | |
| 2- Upfront payment to short-term sellers | End of term | Beginning of the year | |
| NVA Auditing Co., Ltd. | | 2.152.000 | |
| Sub Total | | 2.152.000 | |
| 3- Other short-term receivables | End of term | Beginning of the year | |
| - Advance | | 90.268.819 | |
| - Other short-term receivables | | 52.325.278 | |
| Sub Total | | 142.594.097 | |
| 4- Inventory | End of term | Beginning of the year | |
| - Raw materials and materials | | | |
| - Finished products | | | |
| - Commodities | | | |
| - Goods sent for sale | 233.708.435 | 474.148.682 | |
| Sub Total | 233.708.435 | 474.148.682 | |

5. Increase or decrease of tangible fixed assets:

| Item | Houses, architectural objects | Machinery and equipment | Means of transport, transmission | QL Instrument Equipment | Total |
|---|-------------------------------|-------------------------|----------------------------------|-------------------------|----------------|
| Historical cost of tangible fixed assets | | | | | |
| Balance at the beginning of the year | 47.225.072.226 | 31.155.800.283 | 960.323.675 | 339.949.144 | 79.681.145.328 |
| - Purchase for the year | | | | | |
| - Completed construction investment | | | | | |
| - Other Tanks | | (...) | (...) | (...) | (...) |
| - Switch to investment real estate | | (...) | (...) | (...) | (...) |
| - Liquidation and sale | | (...) | (...) | (...) | (...) |
| - Other reductions | | | | | |
| Year-end balance | 47.225.072.226 | 31.155.800.283 | 960.323.675 | 339.949.144 | 79.681.145.328 |
| Cumulative wear value | | | | | |

| | | | | | |
|--|----------------|----------------|-------------|-------------|----------------|
| Balance at the beginning of the year | 33.793.896.816 | 28.514.034.246 | 945.074.144 | 339,949,144 | 63.592.955.198 |
| - Other Tanks | | | | | |
| - Depreciation in the year | 809.041.257 | 194.952.327 | 5.461.282 | | 1.009.454.865 |
| - Liquidation and sale | | | | | |
| - Other reductions | | | | | |
| Year-end balance | 34.602.938.073 | 28.708.986.573 | 950.536.274 | 339,949,144 | 64.602.410.063 |
| Residual value of fixed assets tangible | | | | | |
| - On New Year's Day | 13.431.175.410 | 2.641.766.037 | 15.248.683 | | 16.088.190.130 |
| | | 2.446.813.710 | 9.787.401 | | |
| - At the end of the year | 12.622.134.153 | | | | 15.078.735.265 |

6 – Payable to short-term sellers

End of term

Beginning of the year

Saigon Securities Company

1.096.422.315

1.096.422.315

Lien Hoc Paint Co., Ltd.

488.495.099

488.495.099

Other Providers

188.913.159

611.993.659

Sub Total

1.773.830.573

2.196.911.073

7 – Short-term upfront buyer

End of term

Beginning of the year

Do Trang Nhung

1.000.000.000

1.000.000.000

Pham Bich Yen

271.666.800

533.966.800

Other Customers

121.280.009

121.280.000

Sub Total

1.392.946.809

1.655.246.800

8. Taxes and amounts payable to the State

End of term

Beginning of the year

- Value Added Tax

5.447.668

- Excise tax

- Import and export taxes

- Corporate income tax

- Personal income tax

- Natural resource tax

- Property taxes and land rents

- Other taxes

- Fees, charges and other payables

Sub Total

5.447.668

9- Short-term expenses

End of term

Beginning of the year

- Interest expenses payable

2.911.731.138

1.072.294.517

- Other expenses

13.000.000

13.000.000

Sub Total

2.924.731.138

1.085.294.517

10- Loans and liabilities

End of term

Beginning of the year

a - Short-term loans

Nguyen Ky Xuan

8.565.809.122

8.565.809.122

Vuong Van Tuong

3.000.000.000

3.000.000.000

Nguyen Huy Hoang

2.000.000.000

2.000.000.000

Le Thi Van Anh

6.969.916.471

6.867.916.471

Sub Total

20.535.725.593

20.433.725.593

b - Long-term loans

- Nguyen Ha Duc

36.872.034.247

36.993.925.775

36.872.034.247

36.993.925.775

Sub Total

12- Equity

a/ Comparison table of fluctuations in equity

| | Owner's investment capital | Equity surSub Total | Other Owner's Capital | Treasury Shares | Asset revaluation spreads | Losses for the year | Sub Total |
|--|----------------------------|---------------------|-----------------------|-----------------|---------------------------|---------------------|-----------------|
| A | 1 | 2 | 3 | 4 | 5 | 6 | 9 |
| Balance at the beginning of the previous year | | | | | | | |
| - Capital increase in Previous Year | | | | | | | |
| - Interest in Previous Year | | | | | | | |
| - Other Tanks | | | | | | | |
| - Capital reduction in Previous Year | | | | | | | |
| - Losses during the year Previous | | | | | | | |
| - Other reductions | | | | | | | |
| Balance at the end of the previous year | 293.885.890.000 | 783.469.814 | | | | -360.558.522.024 | -65.889.162.210 |
| Balance at the beginning of this year | | | | | | | |
| - Capital increase in this year | | | | | | | |
| - Profit this year | | | | | | | |
| - Other Tanks | | | | | | | |
| - Capital reduction in this year | | | | | | -3.709.741.347 | |
| - Losses this year | | | | | | | |
| - Other reductions | | | | | | | |
| Balance at the end of this year | 293.885.890.000 | 783.469.814 | | | | -364.268.263.371 | -69.598.903.557 |

b/ Details of the owner's investment capital

| | End of term | Beginning of the year |
|---------------------------------------|------------------------|------------------------|
| - Contributed capital of shareholders | 293.885.890.000 | 293.885.890.000 |
| - Equity surSub Total | 783.469.814 | 783.469.814 |
| Sub Total | 294.669.359.814 | 294.669.359.814 |

VI- Additional information for the items presented in the Business Income Report

13. Total revenue from sale and provision of services (Code 01)

In which:

- Sales revenue

| | This period | Previous year |
|--|-------------|-----------------|
| | ... | ... |
| | 242.870.369 | 114.855.617.422 |

(Unit:.....)

- ***
- ***

... ..

... ..

| | |
|--------------------|----------------------|
| This period | Previous year |
| 1.482.219.507 | 115.998.673.529 |

- | | |
|---------------|-----------------|
| 1.482.219.507 | 115.998.673.529 |
| ... | ... |
| ... | ... |
| ... | ... |
| ... | (...) |
| ... | ... |
| (...) | ... |
| ... | |

1.482.219.507 115.998.673.529

| This period | Previous year |
|-------------|------------------|
|-------------|------------------|

- 467.879 2.688.572

• •

| | |
|--------------------|----------------------|
| This period | Previous year |
| 1.839.436.621 | 10.958.643.667 |

- [illegible]

investments
- Other financing costs

Sub Total 1.839.436.621 10.958.643.667

19. Current enterprise income tax expenses (Code 51)

| | This period | Previous year |
|---|----------------|------------------|
| - Corporate income tax expenses calculated on taxable income in the current year | ... | ... |
| - Adjusting the corporate income tax expenses of previous years to the current income tax expenses of this year | ... | ... |
| - Total applicable corporate income tax expenses | ... | ... |

20. Deferred enterprise income tax expenses (Code 52)

| | This period | Previous year |
|--|----------------|------------------|
| - Deferred corporate income tax expenses arising from taxable temporary differences | ... | ... |
| - Deferred corporate income tax expenses arising from the return of deferred income tax assets | ... | ... |
| - Deferred corporate income tax income arising from deductible temporary differences | (...) | (...) |
| - Deferred corporate income tax income arising from unused taxable losses and tax incentives | (...) | (...) |
| - Deferred corporate income tax income arising from the refund of deferred income tax payable | (...) | (...) |
| - Total deferred corporate income tax expenses | ... | ... |

21. Production and business expenses according to factors

| | This period | Previous year |
|------------------------------------|----------------|------------------|
| - Raw material costs | ... | ... |
| - Labor costs | ... | ... |
| - Fixed asset depreciation expense | ... | ... |
| - Outsourced service costs | ... | ... |
| - Other monetary expenses | ... | ... |
| Sub Total | ... | ... |

VII- Additional information for the items presented in

Cash Flow Statement (Unit:.....)

22- Non-cash transactions that affect the cash flow statement and funds held by the enterprise but are not used

| | This period | Previous year |
|---|----------------|------------------|
| a- Purchase of assets by receiving related debts directly or through financial leasing operations: | | |
| - Buying a business through the issuance of shares: | ... | ... |
| - Conversion of debt into equity: | ... | ... |
| b- Purchase and liquidation of subsidiaries or other business units during the reporting period. | | |
| - Total value of purchase or liquidation; | ... | ... |
| - The purchase or liquidation value is paid in cash and cash equivalents; | ... | ... |
| - The amount of money and real cash equivalents in the subsidiary or other business unit to be purchased or liquidated; | ... | ... |
| - The value of assets (aggregated by each type of asset) and non-cash liabilities and cash equivalents in subsidiaries or other business units purchased or liquidated in the period. | ... | ... |

- c- Present the value and reasons of large sums of money and cash equivalents held by the business but not used due to legal restrictions or other constraints that the business must perform.

VIII- Other information

- 1- Contingent debts, commitments and other financial information:
2. Events arising after the end of the annual accounting period:.....
- 3- Information about stakeholders:.....
4. Presentation of assets, revenues and business results by division (by business field or geographical area) in accordance with the provisions of Accounting Standard No. 28 "Divisional Reports"(2):
5. Comparative information (changes in information in the financial statements of previous accounting years):
- 6- Information on continuous operation:
7. Other information. (3)

Scheduler

(Signed, full name)



Dinh Thi Ngan

Chief Accountant

(Signed, full name)



Dinh Thi Ngan

Established, April 10, 2026

General Director

(Sign, full name/ seal)



Pham Nguyen Hoang