

INTERIM BALANCE SHEET (Full Form) (Form B 01 - DN)

(Issued pursuant to Circular No. 99/2015/TT-BTC dated October 27, 2015 of the Ministry of Finance)

First quarter of 2026

As of March 31, 2026

Taxpayers: Dong Duong Trading and Construction Joint Stock Company
Tax code: 0101264009

☒ Support for retrieving data from the previous year.

Unit of measurement: VND

ASSET	Code number	Explanation	Quarter-end numbers	First number of the year
1	2	3	4	5
A - CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		278,000,648,211	285,632,535,375
I. Cash and cash equivalents (110 = 111 + 112)	110	V.1	1,695,325,399	539,221,424
1. Money	111		1,695,325,399	539,221,424
2. Cash equivalents	112			
II. Short-term financial investments (120 = 121 + 122 + 123)	120		30,500,000,000	30,500,000,000
1. Trading securities	121	V.2(a)	0	0
2. Provision for impairment of trading securities (*)	122		0	0
3. Investment held until maturity.	123	V.2(b)	30,500,000,000	30,500,000,000
III. Short-term receivables (131 + 132 + 133 + 134 + 135 + 136 + 137 + 139)	130		119,196,898,863	122,914,161,631
1. Short-term receivables from customers	131	V.3(a)	62,506,000,617	89,644,030,903
2. Prepayment to short-term suppliers	132		37,910,641,179	16,489,873,661
3. Short-term intercompany receivables	133		0	0
4. Payments must be collected according to the progress schedule of the construction contract.	134		0	0
5. Other short-term receivables	135	V.4(a)	21,540,566,584	19,540,566,584
6. Provision for doubtful short-term receivables (*)	136		-2,760,309,517	-2,760,309,517
7. Assets awaiting processing	137	V.5	0	0
IV. Inventory (140 = 141 + 149)	140	V.7	123,269,521,181	131,422,378,107
1. Inventory	141		124,351,620,802	132,504,477,728
2. Provision for Inventory devaluation (*)	142		-1,082,099,621	-1,082,099,621
V. Short-term biological assets (150 = 151 + 152 + 153)	150		0	0
1. Livestock raised for short-term, one-time production.	151			
2. Crops grown seasonally or for short-term, single-harvest production.	152			
3. Provision for short-term losses of biological assets (*)	153			
V. Other current assets (160 = 161 + 162 + 163 + 164 + 165)	160		3,338,902,768	256,774,213
1. Short-term prepaid expenses	161		81,452,352	129,366,219
2. Deductible VAT	162		3,130,042,422	
3. Taxes and other amounts due to the State	163		127,407,994	127,407,994
4. Government bond repurchase transactions	164		0	0
5. Other current assets	165			
B - LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260)	200		41,740,481,935	42,869,181,001
I. Long-term receivables (210 = 211 + 212 + 213 + 214 + 215 + 216 + 219)	210		0	0
1. Long-term receivables from customers	211		0	0
2. Long-term upfront payment to the seller.	212		0	0
3. Business capital in subsidiary units	213		0	0
4. Long-term intercompany receivables	214		0	0
5. Long-term loans receivable	215		0	0
6. Other long-term receivables	216			
7. Provision for long-term doubtful receivables (*)	219		0	0
II. Fixed Assets (220 = 221 + 224 + 227)	220		41,724,745,284	42,844,495,998
1. Tangible fixed assets (221 = 222 + 223)	221		41,213,305,284	42,333,055,998
- Original price	222		91,593,987,513	91,593,987,513
- Accumulated depreciation value (*)	223		-50,380,682,229	-49,260,931,515
2. Fixed assets under finance lease (224 = 225 + 226)	224		0	0
- Original price	225			
- Accumulated depreciation value (*)	226			
3. Intangible fixed assets (227 = 228 + 229)	227		511,440,000	511,440,000
- Original price	228		511,440,000	511,440,000

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- Accumulated depreciation value (*)	229		0	0
III. Long-term biological assets	230		0	0
1. Regularly raise livestock for product production.	231			
a) Livestock raised for periodic production that have not yet reached maturity.	232			
b) Livestock raised for regular production until they reach maturity.	233			
- Original price	234			
- Accumulated depreciation value (*)	235			
2. Livestock raised for a single, long-term product.	236			
3. Crops grown seasonally or for long-term, single-product harvesting.	237			
4. Provision for long-term losses of biological assets (*)	238			
IV. Investment properties (240 = 241 + 242)	240		0	0
- Original price	241		0	0
- Accumulated depreciation value (*)	242		0	0
V. Long-term work-in-progress assets (250 = 251 + 252)	250		0	0
1. Long-term work-in-progress production and business costs	251		0	0
2. Construction in progress costs	252		0	0
VI. Long-term financial investments (260 = 261 + 262 + 263 + 264 + 265 + 266)	260		0	0
1. Investing in subsidiaries	261		0	0
2. Investing in joint ventures and affiliated companies.	262		0	0
3. Investing capital in other entities.	263		0	0
4. Provision for long-term financial investments (*)	264		0	0
5. Investment held until maturity.	265		0	0
6. Provision for long-term investments held to maturity (*)	266			
VI. Other long-term assets (270 = 271 + 272 + 273 + 274)	270	15,736,651		24,685,003
1. Long-term upfront costs	271	15,736,651		24,685,003
2. Deferred income tax assets	272	0		0
3. Long-term equipment, supplies, and spare parts.	273	0		0
4. Other long-term assets	274	0		0
TOTAL ASSETS (270 = 100 + 200)	280	319,741,130,146		328,501,716,376
C - LIABILITIES (300 = 310 + 330)	300	166,832,582,959		177,698,734,828
I. Short-term liabilities (310 = 311 + 312 + ... + 322 + 323 + 324)	310	166,832,582,959		177,698,734,828
1. Short-term payables to suppliers.	311	6,933,700,581		22,559,607,142
2. Short-term advance payment by the buyer	312	19,655,807,662		19,093,030,202
3. Dividends and profits must be paid.	313			
4. Taxes and other payments due to the State	314	13,358,863,464		9,070,408,524
5. Workers must be paid.	315	462,362,237		165,757,309
6. Short-term payables	316	567,249,297		1,124,429,305
7. Short-term internal payments required.	317	0		0
8. Payment must be made according to the construction contract schedule.	318	0		0
9. Short-term unearned revenue	319	54,000,000		54,000,000
10. Other short-term payables	320	5,105,155,855		4,989,396,749
11. Short-term loans and financial leases	321	120,683,681,462		120,630,343,196
12. Short-term provisions for liabilities / short-term financing	322	0		0
13. Reward and Welfare Fund	323	11,762,401		11,762,401
14. Price Stabilization Fund	324	0		0
15. Government bond repurchase transactions	325	0		0
II. Long-term debt (330 = 331 + 332 + ... + 342 + 343)	330	0		0
1. Long-term payment to the seller.	331	0		0
2. Buyers pay in advance for a long term.	332	0		0
3. Taxes and other payments due to the State	333	0		0
4. Long-term costs	334	0		0
5. Internal payments for working capital.	335	0		0
6. Long-term internal payment required.	336	0		0
7. Long-term unearned revenue	337	0		0
8. Other long-term payables	338	0		0
9. Long-term loans and financial leases	339	0		0
10. Convertible bonds	340	0		0
11. Preferred stock	341	0		0
12. Deferred income tax payable	342	0		0
13. Long-term provisions for liabilities	343	0		0
14. Science and Technology Development Fund	344	0		0
D - EQUITY (400 = 410 + 430)	400	152,908,547,187		152,239,043,148

INTERIM BALANCE SHEET (Full Form) (Form B 01 - DN)
"(Attached to Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)"
First quarter of 2025

Taxpayers: Dong Duong Trading and Construction Joint Stock Company
 Tax code: 0101264009

☐ Support for retrieving data from the previous year.

Unit of measurement: VND

Target	Code	Explanation	Quarter 1		Cumulative figures from the beginning of the year to the end of this quarter.	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales and services	01		49,244,510,181	72,190,640,210	49,244,510,181	72,190,640,210
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales and services (10 = 01-02)	10		49,244,510,181	72,190,640,210	49,244,510,181	72,190,640,210
4. Cost of goods sold	11		46,220,321,353	68,235,062,419	46,220,321,353	68,235,062,419
5. Gross profit from sales and services	20		3,024,188,828	3,955,577,791	3,024,188,828	3,955,577,791
(20 = 10 - 11)						
6. Profit/loss from the sale and liquidation of investment properties.	21					
7. Financial operating revenue	22		189,997	1,426,345	189,997	1,426,345
8. Financial costs	23		1,546,774,694	1,966,622,670	1,546,774,694	1,966,622,670
#NAME?	24		1,546,774,694	1,966,622,670	1,546,774,694	1,966,622,670
9. Cost of goods sold	25		79,342,340	220,775,784	79,342,340	220,775,784
10. Business management costs	26		500,154,860	544,187,531	500,154,860	544,187,531
11. Net profit from business operations	30		898,106,931	1,225,418,151	898,106,931	1,225,418,151
(30 = 20 + (21 - 22) - 23-25 - 26)						
12. Other income	31			910,012		910,012
13. Other expenses	32		48,981,506	37,601	48,981,506	37,601
14. Other profit (40 = 31 - 32)	40		-48,981,506	872,411	-48,981,506	872,411
15. Total accounting profit before tax (50 = 30 + 40)	50		849,125,425	1,226,290,562	849,125,425	1,226,290,562
16. Current Corporate Income Tax Expense	51		179,621,386	245,258,112	179,621,386	245,258,112
17. Deferred Corporate Income Tax Expense	52		0	0	0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		669,504,039	981,032,450	669,504,039	981,032,450
19. Basic earnings per share (*)	70		0	0	0	0
20. Declining earnings per share (*)	71		0	0	0	0

Scheduler:

TRAN TRUNG QUAN

Manager:

VU HOANG

Chief Accountant:

NGUYEN THI KIM LOAN

Signed date: 20/04/2026

Accounting service provider:



CASH FLOW (INSIDE METHOD) (Form No. B 03 - DN)

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

First quarter of 2025

Taxpayers: Dong Duong Trading and Construction Joint Stock Company

Tax code:

☐ Support for retrieving data from the previous year.

Unit of measurement: Vietnamese Dong

Target	Code number	Explanation	This year	Last year
1	2	3	4	5
I. Cash flow from operating activities				
1. Profit before tax	01		898,106,931	1,226,290,562
2. Adjustments for the amounts				
Depreciation of fixed assets and investment properties	02		1,119,750,714	1,126,821,168
Provisions	03		0	0
Exchange rate gains and losses resulting from the revaluation of monetary items denominated in foreign currencies.	04			
Profit and loss from investment activities	05			
Loan interest expenses	06			
Other adjustments	07		0	0
3. Profit from business operations before changes in working capital (08 = 01 + 02 + 03 + 04 + 05 + 06 + 07)	08		2,017,857,645	2,353,111,730
Increase or decrease in accounts receivable.	09		1,033,859,925	-5,895,691,803
Increase or decrease in inventory	10		8,152,856,926	-4,663,497,864
Increases and decreases in liabilities (excluding Interest payable and corporate income tax payable)	11		-10,158,671,006	-3,895,526,247
Increase or decrease in upfront costs	12		56,862,219	-1,301,096
Increase or decrease in trading securities	13		0	0
Interest already paid	14			
Corporate income tax already paid	15			
Other income from business operations	16			
Other expenses for business operations	17			
Net cash flow from operating activities (20 = 08 + 09 + 10 + ... + 16 + 17)	20		1,102,765,709	-12,102,905,280
II. Cash flow from investing activities				
1. Expenditures for the purchase and construction of fixed assets and other long-term assets.	21			0
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22			0
3. Cash disbursed for loans and purchases of debt instruments from other entities.	23			-1,500,000,000
4. Proceeds from loan repayments and resale of debt instruments from other entities.	24			10,000,000,000
5. Investment funds contributed to other entities.	25			0
6. Recovered investment capital contributed to other entities.	26			0
7. Interest income from loans, dividends, and distributed profits.	27			0
Net cash flow from investing activities (30 = 21 + 22 + ... + 26 + 27)	30		0	8,500,000,000
III. Cash flow from financing activities				
1. Proceeds from issuing shares and receiving capital contributions from owners.	31		0	0
2. Payment of capital contributions to owners, repurchase of issued shares of the enterprise.	32		0	0
3. Money received from borrowing	33		35,068,866,572	69,587,672,209
4. Loan principal repayment	34		-35,015,528,306	-66,264,562,385
5. Principal repayment of a financial lease	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flow from financing activities (40 = 31 + 32 + 33 + 34 + 35 + 36)	40		53,338,266	3,323,109,824

11.1 2025 1.11

Net cash flow during the period (50=20+30+40)	50		1,156,103,975	-279,795,456
Cash and cash equivalents at the beginning of the period	60		539,221,424	5,718,855,441
The impact of changes in foreign exchange rates	61			0
Cash and cash equivalents at the end of the period (70=50+60+61)	70		1,695,325,399	5,439,059,985

Scheduler:

TRAN TRUNG QUAN

Manager:

VU HOANG

Chief Accountant:

NGUYEN THI KIM LOAN

Signed date:

20/04/2026

Professional license number:

Accounting service provider:



NOTES TO THE FINANCIAL STATEMENTS

First quarter of 2026

Forms of capital ownership

Capital ownership structure: Dong Duong Trading and Construction Joint Stock Company was granted a business registration certificate for a joint stock company No. 0103001177 by the Hanoi City Department of Planning and Investment on July 3, 2002. According to the amended business registration certificate (11th amendment) dated April 14, 2023, the company's charter capital is VND 120,000,000,000 (One hundred and twenty billion dong), with a share par value of VND 10,000 per share. Its head office is located in Bac Van Dinh Industrial Cluster, Lien Bat Commune, Ung Hoa District, Hanoi City.

Headquarters: Bac Van Dinh Industrial Cluster, Lien Bat Commune, Ung Hoa District, Hanoi City.

Business field

Manufacturing and trading of wooden products, furniture, handicrafts, and various types of sand.

Business industry

The company's main activities are:

- Wholesale of other household goods, specifically: Manufacturing and trading of wooden furniture, interior furnishings, and handicrafts;
- Specialized design activities, including interior and exterior decoration;
- Wholesale of other building materials and installation equipment, including construction materials, supplies, machinery, industrial equipment, consumer goods, fertilizers, and pesticides.

2. ACCOUNTING SYSTEM AND POLICIES APPLIED AT THE COMPANY

2.1. Accounting period and currency used in accounting.

The Company's accounting year follows the calendar year, beginning on January 1st and ending on December 31st each year.

The currency used in accounting records is the Vietnamese Dong (VND).

2.2. Applicable Accounting Standards and Regulations

Accounting system applied

The company applies the Corporate Accounting System issued under Circular No. 99/2026/TT-BTC dated October 27, 2026, of the Ministry of Finance.

Statement on Compliance with Accounting Standards and Accounting Regulations

The company has applied Vietnamese Accounting Standards and the guiding documents for those Standards issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, circulars guiding the implementation of the Standards, and the current accounting system for enterprises in effect.

2.3. Financial Instruments

Initial recognition

Financial assets

The Company's financial assets include cash and cash equivalents, accounts receivable from customers and other receivables, and loans. At the time of initial recognition, financial assets are determined at the purchase price/issuance cost plus other expenses directly related to the purchase or issuance of that financial asset.

Financial liabilities

The company's financial liabilities include loans, accounts payable to suppliers and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined by the issuance price plus any costs directly related to the issuance of those financial liabilities.

Value after initial recording

Currently, there are no specific regulations regarding the revaluation of financial instruments after initial recognition.

2.4. Cash and cash equivalents

Cash includes cash on hand, demand deposits, and cash equivalents.

Cash equivalents are short-term investments with a recovery period of no more than 3 months from the date of investment, which are highly liquid, easily convertible into specific amounts of cash, and do not involve significant conversion risks.

2.5. Financial Investments

Investments held to maturity are time deposits held in banks for the purpose of earning periodic interest, and other investments held to maturity.

Investments in joint ventures and associates are initially recorded in the accounting books at cost. After initial recognition, the value of these investments is determined at cost less any provision for impairment of the investment.

Provisions for impairment of investments in associate companies are established at the end of the period based on the associate company's financial statements at the time the provision is made.

2.6. Accounts Receivable

Accounts receivable are tracked in detail according to the due date, debtor, currency type, and other factors as required by the Company's management needs. Accounts receivable are classified as short-term and long-term on the Financial Statements based on the remaining term of the receivables as of the reporting date.

Provisions for doubtful receivables are established for: receivables overdue as stipulated in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables not yet due but unlikely to be collected. Specifically, the provision for overdue receivables is based on the principal repayment period according to the original sales contract, excluding any debt extensions between the parties, and receivables not yet due but where the debtor has gone bankrupt, is undergoing dissolution procedures, is missing, or has absconded.

2.7. Inventory

Inventory is initially recognized at its original cost, including the purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition at the time of initial recognition. After initial recognition, at the time of preparing the financial statements, if the net realizable value of the inventory is lower than its original cost, the inventory is recognized at its net realizable value.

Inventory value is determined using the weighted average method.

Inventory is accounted for using the perpetual inventory method.

The provision for inventory devaluation is established at the end of the year based on the difference between the original cost of inventory and its net realizable value.

2.8. Fixed Assets

Tangible and intangible fixed assets are initially recorded at their original cost. During their useful life, tangible and intangible fixed assets are recorded at their original cost, accumulated depreciation, and remaining value.

Fixed asset depreciation is calculated using the straight-line method, with the depreciation period estimated as follows:

Houses, buildings	30 years
Transportation	6 - 10 years
Office equipment	2-4 years
Land use rights with a limited term	22 years
Long-term land use rights	No depreciation

2.9. Upfront costs

Expenses incurred related to the business results of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to the cost of production and business operations in each accounting period is based on the nature and extent of each type of expense to select an appropriate allocation method and criteria.

The company's prepaid expenses include:

- Prepaid warehouse rental costs are recognized in the income statement using the straight-line method based on the term of the warehouse lease agreement.
- Tools and equipment include assets held by the Company for use in the normal course of business operations, with the original cost of each asset being less than VND 30 million and therefore not eligible for recognition as fixed assets under current regulations. The original cost of tools and equipment is amortized using the straight-line method over a period of 6 to 36 months.
- Other prepaid expenses are recognized at cost and amortized using the straight-line method over a useful life of 6 to 36 months.

2.10. Liabilities

Liabilities are tracked by payment due date, payer, currency type, and other factors as required by the Company's management needs. Liabilities are classified as short-term and long-term on the Financial Statements based on the remaining maturity of the liabilities as of the reporting date.

2.11. Loans

Loans are tracked by individual lender, loan agreement, and repayment term. In the case of loans denominated in foreign currency, detailed tracking is done in the original currency.

2.12. Borrowing Costs

Borrowing costs are recognized as production and business expenses in the year they are incurred, except for borrowing costs directly related to the investment in construction or production of assets under construction, which are included in the value of those assets (capitalized) when all the conditions stipulated in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. In addition, for specific loans used for the construction of fixed assets and investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

2.13. Costs payable

Accounts payable for goods and services received from sellers or provided to buyers during the reporting period but not yet paid, and other payables such as interest expenses, are recorded as production and business expenses for the reporting period.

The recording of accrued expenses as production and business costs for the year is carried out according to the matching principle between revenue and expenses incurred during the year. Accrued expenses will be settled against the actual expenses incurred. The difference between the amount provisioned and the actual expenses will be reversed.

2.14. Equity

Owner's investment capital is recorded based on the actual capital contributed by the owner.

Undistributed after-tax profit reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. Undistributed after-tax profit may be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders and after the allocation of funds in accordance with the Company's Charter and the regulations of Vietnamese law.

2.15. Revenue

Sales revenue

Sales revenue is recognized when the following conditions are met simultaneously:

- Most of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer holds ownership or control over the goods as the owner of the goods;
- Revenue figures are determined with relative certainty;
- The company has obtained or will obtain economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction.'

Financial operating revenue

Revenue arising from interest, royalties, dividends, shared profits and other financial operating revenues is recognized when both of the following two (2) conditions are met:

- There is potential to obtain economic benefits from that transaction;
- Revenue figures are determined with relative certainty.

2.16. Revenue deductions

The deduction from sales revenue and service provision arising during the year is: returned goods.

Sales returns arising in the same period as the consumption of products, goods, and services are adjusted to reduce revenue in the period in which they arise. If products, goods, or services were consumed in previous periods, and revenue reductions arise in subsequent periods, the revenue reduction is recorded according to the following principle: If the reduction occurs before the issuance of the Financial Statements, it is recorded as a revenue reduction in the separate Financial Statements of the reporting period (previous period); and if it occurs after the issuance of the separate Financial Statements, it is recorded as a revenue reduction in the period in which it arises (subsequent period).

2.17. Cost of Goods Sold

The cost of goods sold for the year is recorded in accordance with the revenue generated during the year and in compliance with the prudence principle. Cases of material and goods losses exceeding the prescribed limits, expenses exceeding normal limits, and inventory losses after deducting the responsibility of the relevant individuals and groups are fully and promptly recorded in the cost of goods sold for the year.

2.18. Financial costs

The expense recorded as a financial expense for the year is: Borrowing costs.

This amount is recorded based on the total amount generated during the year and is not offset against financial operating revenue.

2.19. Corporate Income Tax

a) Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income for the year and the corporate income tax rate for the current fiscal year.

b) Current corporate income tax rate

The company is subject to a corporate income tax rate of 20% for its business activities that generate taxable income for the fiscal year ending December 31, 2023.

2.20. Earnings per share

Earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders holding common stock of the Company (after adjusting for the allocation of the Employee Rewards and Welfare Fund and the Executive Bonus Fund) by the weighted average number of common shares outstanding during the year.

2.21. Stakeholders

Parties are considered related if they have the ability to control or exert significant influence over the other party in decision-making regarding financial and operational policies. Related parties of the Company include:

- Businesses that directly or indirectly, through one or more intermediaries, have control over the Company or are under the Company's control, or share control with the Company, including parent companies, subsidiaries and affiliated companies;
- Individuals who directly or indirectly hold voting rights in the Company and have a significant influence over the Company, key management personnel of the Company, and close family members of these individuals;
- Businesses in which the aforementioned individuals directly or indirectly hold a significant stake or have considerable influence.'

In considering each related-party relationship for the purpose of preparing and presenting the financial statements, the Company pays attention to the nature of the relationship rather than its legal form.

	31/03/2026	01/01/2026
	VND	VND
Cash	1,686,505,130	939,442,825
Demand deposit	8,820,269	779,412,616
Cash equivalents		4,000,000,000
	<u>1,695,325,399</u>	<u>5,718,855,441</u>

Investment held until maturity

	31/03/2026		01/01/2026	
	Original price	Preventive	Original price	Preventive
	VND	VND	VND	VND
Short-term investment	-	-	-	-
- Time deposits'	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	31/03/2026		01/01/2026	
	Value	Preventive	Value	Preventive
	VND	VND	VND	VND

SHORT-TERM ACCOUNTS RECEIVABLE FROM CUSTOMERS

- An Nhan Trading and Investment Company Limited	-	-	16,846,174,868	-
- Thang Long Investment and Construction Joint Stock Company No. 4	4,057,546,908	-	10,104,867,674	-
- Viet-Czech Joint Stock Company'	10,063,228,792	-	10,063,228,792	-
- BAC VIET GREEN TRADING & SERVICES JOINT STO	2,428,117,192	-	7,781,305,672	-
- Long Duong Vietnam Trading and Services Co., Ltd.	13,735,253,992	-	10,045,510,676	-

Other accounts receivable from customers'

32,221,853,733

-

34,802,943,221

-

62,506,000,617-89,644,030,903-**SHORT-TERM PREPAYMENT TO SELLERS**

	31/03/2026		01/01/2026	
	Value	Preventive	Value	Preventive
	VND	VND	VND	VND
Truong Thinh Mekong Joint Stock Company	9,010,577,979		8,209,150,461	
Vietnam International Investment Joint Stock Company	5,898,000,000		3,098,000,000	
ASCO Auditing and Valuation Firm Co., Ltd.B663	158,000,000		158,000,000	
Thao Nguyen Joint Stock Company	10,000,000,000			
Vinh Hung Joint Stock Company in Bac Ninh	5,000,000,000			
Saturn Bio Science and Technology Joint Stock Company	5,000,000,000			
Other seller advance payments	2,844,063,200		23,280,000	
	<u>37,910,641,179</u>	<u>-</u>	<u>11,488,430,461</u>	<u>-</u>

OTHER RECEIVABLES

	31/03/2026		01/01/2026	
	Value	Preventive	Value	Preventive
	VND	VND	VND	VND

a) Short term

- Interest on loans'	834,427,398	-	834,427,398	-
- Deposit and collateral'	-	-	5,000,000,000	-
- Other short-term receivables	142,200,786	-	142,200,786	-
- Advance	20,563,938,400		20,000,000,000	
	<u>21,540,566,584</u>	<u>-</u>	<u>25,976,628,184</u>	<u>-</u>

INVENTORY

	31/03/2026		01/01/2026	
	Original price	Preventive	Original price	Preventive
	VND	VND	VND	VND
- Raw materials, supplies	58,732,105,328	-	65,639,503,057	-
- Work-in-progress production costs'	35,258,627,671	(1,082,099,621)	35,258,627,671	(1,082,099,621)
- Goods	1,870,934,723	-	33,944,560	-
- Finished product	28,489,953,080		31,572,402,440	
	<u>124,351,620,802</u>	<u>(1,082,099,621)</u>	<u>132,504,477,728</u>	<u>(1,082,099,621)</u>

TANGIBLE FIXED ASSETS

Nguyên giá

Beginning Balance

- Buy/Increase during the year

- Liquidation, sale

Year-end balance

	31/03/2026		01/01/2026	
	Houses, buildings	Machinery, equipment	Transportation vehicles, other fixed assets	Add
	VND	VND	VND	VND
	50,150,371,159	39,882,632,586	1,560,983,773	91,593,987,518
- Buy/Increase during the year	-	-	-	-
- Liquidation, sale	-	-	-	-
Year-end balance	<u>50,150,371,159</u>	<u>39,882,632,586</u>	<u>1,560,983,773</u>	<u>91,593,987,518</u>

Accumulated depreciation

Beginning Balance

- Depreciation during the year

- Liquidation, sale

Year-end balance

	21,961,220,691	26,044,343,669	1,255,367,155	49,260,931,515
- Depreciation during the year	527,910,690	559,642,023	32,198,001	1,119,750,714
- Liquidation, sale	-	-	-	-
Year-end balance	<u>22,489,131,381</u>	<u>26,603,985,692</u>	<u>1,287,565,156</u>	<u>50,380,682,229</u>

Remaining value

At New Year's Day

At the end of the year

	28,189,150,468	13,838,288,917	305,616,618	42,333,056,003
At the end of the year	<u>27,661,239,778</u>	<u>13,278,646,894</u>	<u>273,418,617</u>	<u>41,213,305,289</u>

The Company's intangible fixed assets include:

- The value of the long-term land use rights for 551m2 of land in Van Dinh, Ung Hoa is 511,440,000 VND.

31/03/2026

01/01/2026

Loans and financial leases

	Value	Number of people who are	Value	Number of people who are able to
- Agricultural and Rural Development Bank - Hung Vuong Branch	-	-	-	-
- Vietnam Investment and Development Bank - Ha Dong Branch	24,697,655,485	24,697,655,485	24,697,655,485	24,697,655,485
- Vietnam Prosperity Commercial Bank	91,936,025,977	91,936,025,977	91,882,687,711	91,882,687,711
- Military Commercial Joint Stock Bank				
- Vu Hong Ngoc	4,050,000,000	4,050,000,000	4,050,000,000	4,050,000,000
- Long-term debt due for repayment				
	120,683,681,462	120,683,681,462	120,630,343,196	120,630,343,196

PHẢI TRẢ NGƯỜI BÁN NGẮN HẠNSHORT-

	31/03/2026		01/01/2026	
	Value	Number of people who are	Value	Number of people who are able to
	VND	VND	VND	VND
- Kim Nam High-Tech Materials Joint Stock Company	-	-	16,821,021,938	16,821,021,938
- Vinacontrol Group Joint Stock Company	775,820,686	775,820,686	775,820,686	775,820,686
- Vinh Hung Joint Stock Company's branch in Bac Ninh			160,654,790	160,654,790
- Nhat Nam Logistics Services Co., Ltd.'	1,209,481,200	1,209,481,200		
- Hai Nam Investment, Trading and Manufacturing Company	1,480,312,776	1,480,312,776	1,480,312,776	1,480,312,776
- Other parties must be paid'	3,468,085,919	3,476,833,919	3,320,353,752	3,320,353,752
	6,933,700,581	6,942,448,581	22,558,163,942	22,558,163,942

SHORT-TERM ADVANCE PAYMENT BY DIVID

	31/03/2026		01/01/2026	
	VND	VND	VND	VND
- Guo Hui International Trading (Singapore) Pte. LTD	16,676,218,852		16,676,218,852	
- KHANH NGOC IMPORT EXPORT COMPANY LIMITED	2,273,378,680		2,273,378,680	
- Other parties must be paid'	- 706,210,130		- 143,432,670	
	- 19,655,807,662		- 19,093,030,202	

TAXES AND OTHER PAYMENTS TO THE

	31/03/2026		01/01/2026	
	Receivable amount	Number to be paid	Receivable amount	Number to be paid
- VAT	127,407,994	11,595,440,798	127,407,994	7,486,607,244
- Corporate income tax		1,552,297,097		1,372,675,711
- Personal income tax		6,755,329		6,755,329
- Property tax and land rent		155,231,068		155,231,068
	127,407,994	13,309,724,292	127,407,994	9,021,269,352

a) Statement of changes in equity

	Owner's investment	Undistributed profits	Add
	VND	VND	VND
- Beginning balance of the previous year	100,000,000,000	29,278,273,422	129,278,273,422
- Capital increase in the previous		-	-
- Profit in the previous year		3,154,482,523	3,154,482,523
- Another reduction		(114,500,000)	(114,500,000)
- Last year's closing balance	120,000,000,000	32,318,255,945	132,318,255,945

Beginning balance this year
Capital increase this year (*)
Profit this year
Another reduction

Year-end balance

120,000,000,000	32,318,255,945	152,318,255,945
-	-	-
-	669,504,039	669,504,039
-	(114,500,000)	(114,500,000)
-	-	-
120,000,000,000	32,873,259,984	152,873,259,984

b) Details of owner's investment capital

	End of the year VND	Proportion %	The beginning of the year VND	Proportion %
Mr. Vu Hoang	7,130,065,000	5.94%	7,130,065,000	5.94%
Mr. Dang Thanh Son	7,642,667,000	6.19%	7,642,667,000	6.19%
Mr. Nguyen Xuan Muoi	10,088,000,000	8.41%	10,088,000,000	8.41%
Other shareholders	95,139,268,000	79.46%	95,139,268,000	79.46%
	120,000,000,000	100.00%	120,000,000,000	100.00%

c) Capital transactions with owners and dividend distribution, profit sharing

	2026 VND	2025 VND
Owner's investment capital		
- Capital contributed at the beginning of the year	120,000,000,000	120,000,000,000
- Capital increased during the year.	-	-
- Contributed capital at the end of the year	120,000,000,000	120,000,000,000

d) Stocks

	31/3/2026	01/01/2026
Number of shares registered for issuance	12,000,000	12,000,000
The number of shares issued and capital contributed is in full. ¹	12,000,000	12,000,000
- Common stock	12,000,000	12,000,000
Number of outstanding shares	12,000,000	12,000,000
- Common stock	12,000,000	12,000,000
Par value of outstanding shares:	10,000	10,000

Sales revenue

	31/3/2026 VND	31/03/2025 VND
	49,244,510,181	72,190,640,210
	49,244,510,181	72,190,640,210

This includes: Revenue from related parties

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Cost of goods sold

	31/3/2026 VND	31/03/2025 VND
	46,220,321,353	68,235,062,419
	46,220,321,353	68,235,062,419

Interest on deposits and loans

Profits from selling investments

	31/3/2026 VND	31/03/2025 VND
	189,997	1,426,345
	-	-
	189,997	1,426,345

Loan interest

Exchange rate difference loss due to revaluation of year-end balances¹

	31/3/2026 VND	31/03/2025 VND
	1,546,774,694	1,966,622,670
	2,509,195,407	1,966,622,670

Sales expenses

31/3/2026	31/03/2025
VND	VND
79,342,340	220,775,784
79,342,340	220,775,784

Business management costs

31/3/2026	31/03/2025
VND	VND
500154860	544,187,531
911,216,779	544,187,531

Corporate income tax from business operations

Total accounting profit before corporate income tax.

Corporate income tax

31/3/2026	31/03/2025
VND	VND
849,125,425	1,226,290,562
898,106,930	1,226,290,560

Current corporate income tax expense

179,621,386	245,258,112
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Total current corporate income tax expense

179,621,386	245,258,112
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The following is a list of stakeholders and their relationships with the Company:

Related parties

- Thang Long Investment and Construction Joint Stock Company No. 4

Relationship

(*)


The company has the same key members.

Related party
transaction: Selling

31/3/2026	31/03/2025
16,558,160,000	

The comparative figures are those in the financial statements for the fiscal year ended December 31, 2024, audited by ASCO Audit and Valuation Firm Co., Ltd.

Schedule maker



Tran Trung Quan

Chief accountant



Nguyen Thi Kim Loan

