

VIET LONG STEEL PRODUCTION JOINT STOCK COMPANY

FINANCIAL STATEMENTS For the First Quarter of 2026

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Ninh Binh, April 20th, 2026

BALANCE SHEET

For the period ended on March 31, 2026

(Applicable to entities operating under the going concern assumption)

Unit: VND

Items	CODES	NOTES	March 31, 2026	March 31, 2025
1	2	3	4	5
A - CURRENT ASSET	100		700,106,631,464	373,742,212,173
I. Cash and cash equivalents	110	V.1	8,268,778,713	1,805,508,398
1. Cash	111		8,268,778,713	1,805,508,398
2. Cash equivalents	112			
II. Short-term financial investments	120		37,096,162,198	18,700,000,000
1. Trading securities	121	V.2(a)		
2. Allowance for decline in value of trading securities (*)	122			
3. Short-term held-to-maturity investment	123	V.2(b)	37,096,162,198	18,700,000,000
4. Allowance for short-term held-to-maturity investment (*)	124			
5. Other short-term investment	125			
6. Allowance for loss of other short-term investments(*)	126			
III. Short-term receivables	130		472,487,378,332	248,499,595,419
1. Short-term receivables from customers	131	V.3(a)	179,098,250,683	163,722,449,160
2. Advances to suppliers	132		288,089,574,310	84,689,105,712
3. Short-term intercompany receivables	133			
4. Construction contract receivables	134			
5. Other short-term receivables	135	V.4(a)	5,299,553,339	88,040,547
6. Allowance for doubtful short-term receivables (*)	136			
7. Shortage of assets pending resolution	137	V.5		
IV. Inventories	140	V.7	159,726,888,441	89,421,114,173
1. Inventories	141		159,726,888,441	89,421,114,173
2. Allowance for decline in inventory amounts (*)	142			
V. Other current assets	150			
1. Short-term livestock for single harvest	151	V.12.1.1		
2. Short-term seasonal crops or crops for single-harvest production	152	V.12.1.2		

3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other current assets	160		22,527,423,780	15,315,994,183
1. Short-term deferred expenses	161	V.14(a)	5,477,846,781	6,057,303,453
2. Deductible value added tax	162		16,183,505,231	9,258,690,730
3. Taxes and other receivables from the State	163	V.19(b)	866,071,768	
4. Repurchase agreements on government bonds	164	V.23		
5. Other current assets	165	V.15(a)		
B - NON-CURRENT ASSETS	200		344,975,702,279	275,636,212,982
I. Long-term receivables	210			
1. Long-term receivables	211			
2. Long-term advances to suppliers	212			
3. Investments in subsidiaries	213			
4. Long-term intercompany receivables	214			
5. Other long-term receivables	215			
6. Allowance for doubtful long-term receivables (*)	216			
II. Fixed assets	220		314,695,960,101	275,133,877,831
1. Tangible fixed assets	221	V.9	303,497,411,413	270,235,062,063
- Historical cost	222		346,076,691,581	297,235,445,299
- Accumulated depreciation (*)	223		(42,579,280,168)	(27,000,383,236)
2. Finance lease fixed assets	224	V.11	11,198,548,688	4,898,815,768
- Historical cost	225		11,611,173,705	4,898,815,768
- Accumulated depreciation (*)	226		(412,625,017)	
3. Intangible fixed assets	227	V.10		
- Historical cost	228			
- Accumulated depreciation (*)	229			
III. Long-term biological assets	230			
1. Bearer livestock (livestock for periodic production)	231			
a) Immature bearer livestock	232	V.12.1.3		
b) Mature bearer livestock	233	V.12.2		
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock held for single-harvest production	236			
3. Long-term seasonal crops or crops for single-harvest production	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment property	240	V.13		
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		30,279,742,178	502,335,151
1. Long-term work in progress	251			
2. Construction in progress	252		30,279,742,178	502,335,151
VI. Long-term financial investments	260			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			

4. Allowance for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Allowance for expected credit losses on long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	270			
1. Long-term prepaid expenses	271	V.14(b)		
2. Deferred tax assets	272	V.26(a)		
3. Long-term equipment, materials, and spare parts	273			
4. Other long-term assets	274	V.15(b)		
TOTAL ASSETS (280=100+200)	280		1,045,082,333,743	649,378,425,155
C - LIABILITIES	300		782,813,784,830	403,960,349,152
I. Short-term liabilities	310		782,813,784,830	403,960,349,152
1. Short-term trade payable	311	V.17(a)	183,175,450,043	84,341,755,285
2. Short-term advances from customers	312		106,382,706,858	2,359,001,945
3. Dividends and profit payable	313			
4. Taxes and other obligations to the State Budget	314	V.19(a)	3,487,230	1,164,153,374
5. Payables to employees	315		1,654,731,822	946,233,677
6. Short-term payable expenses	316	V.20(a)	752,490,024	858,553,139
7. Short-term intercompany payables	317			
8. Short-term construction contract progress payments payable	318			
9. Short-term unearned revenue	319	V.22(a)		
10. Other short-term payables	320	V.21(a)	1,359,654,630	180,717,015
11. Short-term loans and financial leasing liabilities	321	V.16(a)	489,229,493,749	314,083,730,476
12. Provisions for short-term liabilities	322	V.25(a)	48,936,631	
13. Bonus and welfare fund	323		206,833,843	26,204,241
14. Price stabilization fund	324			
15. Government bond repurchase agreements	325	V.23		
II. Government bond repurchase agreements	330			
1. Long-term trade payable	331	V.17(b)		
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333	V.19(b)		
4. Long-term accrued expenses	334	V.20(b)		
5. Intercompany payables related to business capital	335			
6. Long-term intercompany payables	336			
7. Long-term unearned revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long-term borrowings and finance lease liabilities	339	V.16(b)		
10. Convertible bonds	340			
11. Preferred stock	341	V.24		
12. Deferred income tax liabilities	342	V.26(b)		
13. Long-term provisions	343	V.25(b)		
14. Science and technology development fund	344			
D - EQUITY	400		262,268,548,913	245,418,076,003
1. Capital contributed	411	V.27(b)	245,000,000,000	245,000,000,000
- Common shares with voting rights	411a	V.27(d)	245,000,000,000	245,000,000,000
- Preferred stock	411b	V.27(d)		
2. Stock surplus	412	V.27(e)		

3. Bond convertibles	413	V.27(e)		
4. Other equity of owners	414			
5. Treasury shares (*)	415	V.27(e)		
6. Revaluation surplus	416	V.28		
7. Foreign exchange differences	417	V.29		
8. Investment and development fund	418			
9. Other funds belonging to equity	419			
10. Retained earnings	420		17,268,548,913	418,076,003
- Retained earnings at the beginning of the period	420a		16,998,350,117	3,187,858,157
- Retained earnings for the current period	420b		270,198,796	(2,769,782,154)
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		1,045,082,333,743	649,378,425,155

Ninh Binh, April 20, 2026

Prepared by
(Signing, full name)

Vũ Thị Phương

Chief Accountant
(Signing, full name)

Trần Thị Nhất

Legal representative
(Signing, full name)



Nguyễn Văn Tuấn

INCOME STATEMENT*For 1st Quarter of 2026*

Unit: VND

Items	Codes	Notes	March 31, 2026	March 31, 2025
1	2	3	4	5
1. Revenue from sale of goods and provide services	01	VI.1	239,300,423,155	147,903,422,012
2. Revenue deductions	02	VI.2	19,080,000	
3. Net revenue from sales of goods and provide services (10 = 01 - 02)	10		239,281,343,155	147,903,422,012
4. Cost of goods sold	11	VI.3	224,636,638,071	144,373,894,565
5. Gross profit (20 = 10 - 11)	20		14,644,705,084	3,529,527,447
6. Gain/(loss) on disposal of investment property	21	VI.4		
7. Financial incomes	22	VI.5	133,083,783	48,849,949
8. Financial expenses	23	VI.6	10,180,755,970	5,397,883,439
- In which: Interest expenses	24			
9. Selling expenses	25	VI.9	1,693,871,558	82,712,050
10. General and administrative expenses	26	VI.9	2,632,953,082	867,564,061
11. Operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		270,208,257	(2,769,782,154)
12. Other income	31	VI.7		
13. Other expenses	32	VI.8	9,461	
14. Other profit (40 = 31 - 32)	40		(9,461)	
15. Net profit before tax (50 = 30 + 40)	50		270,198,796	(2,769,782,154)
16. Current CIT expenses	51	VI.11		
17. Current deferred CIT expenses	52	VI.11		
18. Net income (60 = 50 - 51 - 52)	60		270,198,796	(2,769,782,154)
19. Basic earning per share (*)	70			
20. Impairment loss on equity investments (*)	71			

Note: (*) Only applicable to joint stock company**Prepared by**
(Signing, full name)

Vũ Thị Phương**Chief Accountant**
(Signing, full name)

Trần Thị Nhất**Ninh Binh, April 20, 2026**
Legal representative
(Signing, full name)**Nguyễn Văn Tuấn**

CASH FLOW STATEMENTS

(Indirect method)

For 1st Quarter of 2026

Unit: VND

Items	Codes	Notes	March 31, 2026	March 31, 2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		270,198,796	(2,769,782,154)
2. Adjustments for				
- Depreciation of property, plant and equipment	02		4,496,813,123	3,498,268,095
- Provisions	03		37,075,134	
- (Gains/Losses) arising from the remeasurement of foreign currency monetary items	04			
- Gains on investing activities	05			
- Interest expenses	06	VI.6		
- Other adjustments	07			
3. Operating profit before changes in working capital	08		4,804,087,053	728,485,941
- Increase/Decrease in receivables	09		(86,964,029,186)	(34,739,269,809)
- Increase/Decrease in inventories	10		(1,169,877,068)	(34,424,341,312)
- Increase/(decrease) in payables (excluding interest payable and income tax payable)	11		109,297,409,617	62,888,200,535
- Increase/Decrease in deferred expenses	12		144,179,005	141,091,403
- Increase/(decrease) in trading securities	13			
- Interest paid	14			
- CIT paid	15	V.19		
- Other proceeds from operating activities	16			
- Other cash payments for operating activities	17			
Net cash flows from operating activities	20		26,111,769,421	(5,405,833,242)
II. Cash flows from investing activities				
1. Cash paid for acquisition and construction of property, plant and equipment and other long-term assets	21	V.8		(70,201,989)
2. Proceeds from disposal of property, plant and equipment and other long-term assets	22			
3. Cash paid for loans made to and purchases of debt instruments of other entities	23			
4. Cash proceeds from repayments of loans and disposals of debt instruments of other entities	24		2,000,000,000	
5. Cash paid for investments in equity of other entities	25			
Net cash flows from investing activities	30		2,000,000,000	(70,201,989)
III. Net cash flows from investing activities				
1. Cash proceeds from issuance of shares and capital contributions from owners	31			
2. Payments to owners for share buybacks and capital repayments	32			
3. Cash proceeds from borrowings	33		218,204,876,366	47,179,572,780

4. Repayment of borrowings	34		(222,607,500,235)	(44,479,809,355)
5. Cash paid for repayment of principal portion of lease liabilities	35			
6. Dividends and profit distributions paid to owners	36			
<i>Net cash flows from financing activities</i>	40		<i>(4,402,623,869)</i>	2,699,763,425
Net increase/(decrease) in cash and cash equivalent (50 = 20 + 30 + 40)	50		23,709,145,552	(2,776,271,806)
Cash and cash equivalents at the beginning of the period	60	V.1	4,917,307,451	3,309,654,380
Exchange rate effects	61			
Exchange rate effects (70 = 50 + 60 + 61)	70	VIII	28,626,453,003	533,382,574

Ninh Binh, April 20, 2026

Prepared by
(Signing, full name)

Vũ Thị Phương

Chief Accountant
(Signing, full name)

Trần Thị Nhất

Legal representative
(Signing, full name)



Nguyễn Văn Tuấn

NOTES TO FINANCIAL STATEMENTS

1st Quarter of 2026

I. Characteristics of the company's operations

1. Form of ownership:
2. Business sector:
3. Main business activities:
4. *Main production and business operating cycle:*
5. *Characteristics of the company's operations during the financial year that affect the financial*
6. *Corporate structure:*
 - List of subsidiaries:
 - List of joint ventures and associates:
 - List of dependent units without legal entity status (dependent accounting units)
7. Number of employees at the end of the reporting period or the average number of employees during the
8. Statement on the comparability of information presented in the financial statements: When the financial statements are not comparable, the entity shall disclose and explain the reasons for the lack of comparability between the information for the current reporting period and the comparative information in the Notes to the Financial Statements
9. Disclosure of other information in the Financial Statements in accordance with relevant laws and regulations, such as corporate law and securities law, etc

II. Accounting period and currency used in accounting

1. Annual accounting period, In the organizational structure, this information is automatically retrieved from the system/settings and includes only the day and month; the wording format is as follows:
This information is not synchronized with the Financial Statement settings. By default, it remains blank in the Financial Statement configuration, and any changes made in the Financial Statement settings will not be updated back to the organizational structure settings
2. Accounting currency. In case of any change in the accounting currency compared to the previous year, the entity shall clearly disclose the reasons for and the impact of such change: VND

III. Accounting standards and accounting regime applied

1. Accounting regime applied: The company applies the Vietnamese enterprise accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance
2. Statement of compliance with accounting standards and accounting regime: The company has applied the Vietnamese accounting standards and the related guiding documents issued by the State. The financial statements are prepared and presented in full compliance with the requirements of each applicable accounting standard, guiding circulars, and the prevailing accounting regime.

IV- Accounting policies, accounting estimates and relevant legal regulations applied

1. Principles for translating Financial Statements prepared in foreign currencies into Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impact (if any) arising from the translation of Financial Statements from foreign currencies into Vietnamese Dong:
2. Types of exchange rates applied in accounting: Transactions arising in foreign currencies are translated at the exchange rates prevailing on the transaction dates. Balances of monetary items denominated in foreign currencies at the end of the accounting period are translated at the exchange rates prevailing at that date. Exchange differences arising are recognized in the Statement of Profit or Loss.
 - Exchange rates selected for recognizing exchange differences arising during the period and exchange rates used for remeasurement of foreign currency monetary items;
 - Cross exchange rates applied in cases where commercial banks do not announce exchange rates for such
 - Gold buying price announced by the State Bank of Vietnam or the reference buying price of entities authorized to trade in gold in accordance with the law, used for remeasurement of monetary gold at the end of

3. Principles for determining the effective interest rate (EIR) used to discount cash flows:

4. Principles for recognition of cash and cash equivalents: Cash and cash equivalents include cash on hand, demand deposits, short-term investments with high liquidity, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

5. Accounting principles for financial investments:

a) Trading securities:

b) Held-to-maturity investments: Held-to-maturity investments include investments that the Company has the intention and ability to hold to maturity. These include term deposits with banks (including treasury bills and promissory notes), bonds, redeemable preference shares that the issuer is required to repurchase at a specified future date, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments. Held-to-maturity investments are recognized from the purchase date and initially measured at cost, including purchase price and transaction costs directly attributable to the acquisition. Interest income from held-to-maturity investments after the purchase date is recognized in the Statement of Profit or Loss on an accrual basis. Interest accrued prior to acquisition is deducted from the cost at the time of purchase. Held-to-maturity investments are measured at cost less allowance for doubtful debts. Allowance for doubtful debts of held-to-maturity investments is made in accordance with prevailing accounting regulations.

c) Investments in subsidiaries; joint ventures and associates:

d) Investments in equity instruments of other entities:

đ) Accounting methods for other transactions related to financial investments:

6. Accounting policies for receivables: Receivables represent amounts recoverable from customers or other parties. Receivables are presented at carrying amount net of allowance for doubtful receivables. Allowance for doubtful receivables is made for receivables that are overdue for payment for six months or more, or receivables where the debtor is unlikely to be able to settle due to liquidation, bankruptcy, or similar financial difficulties

The entity shall disclose the accounting policies related to receivables and the key estimation bases used in the policy for allowance for doubtful receivables.

7. Inventory recognition principles:

- Inventories are measured at the lower of cost and net realizable value. The cost of inventories includes direct material costs, direct labor costs, and manufacturing overheads, if any, incurred in bringing the inventories to their present location and condition (for trading entities: the cost of inventories includes purchase costs and other costs directly attributable to the acquisition of inventories). Inventory cost is determined using the weighted average method (or first-in, first-out, or specific identification, or retail method in the case of goods). Net realizable value is determined as the estimated selling price less estimated costs of completion and estimated costs necessary to make the sale, including marketing, selling, and distribution costs.

- Method for inventory valuation: Weighted average at period end

- Inventory accounting method:

- Method for making allowance for inventory obsolescence: Allowance for inventory obsolescence is made in accordance with prevailing accounting regulations. Accordingly, the company is permitted to make allowance for obsolete, damaged, or inferior-quality inventories and in cases where the cost of inventories exceeds their net realizable value at the end of the accounting period.

- Basis for allocation of raw materials and materials

- Accounting policies related to inventories for contracts with significant risks

8. Accounting principles and depreciation of property, plant and equipment (including bearer plants and working animals), intangible assets, finance lease assets, and investment property:

9. Accounting principles for biological assets

10. Accounting principles for business cooperation contracts.

11. Accounting principles for prepaid expenses. Prepaid expenses include actual costs incurred that relate to the results of business operations over multiple accounting periods. Prepaid expenses include prepaid land lease, establishment costs, and other prepaid expenses [for illustrative purposes, to be adjusted as appropriate for each entity].

Prepaid land lease represents land rental amounts paid in advance. Prepaid land lease is amortized to the Income Statement on a straight-line basis over the lease term. (If the Company holds a Land Use Rights Certificate, this amount may be recognized as an intangible asset).

Establishment costs include expenses incurred during the Company's formation prior to the issuance of the Investment Registration Certificate and are assessed as capable of generating future economic benefits for the Company. Establishment costs are amortized to the Income Statement on a straight-line basis over three years from the date the Company officially commences operations.

Other prepaid expenses include the value of tools, equipment and small components issued for use, as well as advertising and training expenses incurred prior to the Company's official commencement of operations and considered capable of generating future economic benefits for the Company. These costs are capitalized as prepaid expenses and amortized to the Income Statement using the straight-line method in accordance with prevailing accounting regulations.

12. Accounting policies for payables.

13. Accounting principles for dividends and profit distributions payable.

14. Principles for recognition of accrued expenses:

15. Principles for recognition of deferred revenue. Provisions are recognized when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured based on the Management's estimates of the expenditures required to settle the obligation at the end of the reporting period.

16. Accounting principles for provisions.

17. Accounting principles for deferred corporate income tax.

18. Accounting policies for borrowings and finance lease liabilities.

19. Accounting policies for recognition and capitalization of borrowing costs.

20. Principles for recognition of convertible bonds.

21. Principles for recognition of equity.

- Principles for recognition of owners' contributed capital, share premium, convertible bond options, and other equity of owners.

- Principles for recognition of revaluation surplus.

- Principles for recognition of exchange differences.

- Principles for recognition of retained earnings.

22. Principles and methods for recognition of revenue and other income.

- Revenue from sale of goods and rendering of services.

- + Revenue from sale of goods: Revenue from sale of goods is recognized when all of the following five (5) conditions are simultaneously satisfied:

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods;

- (c) The revenue can be measured reliably;

- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

- + Revenue from rendering of services: Revenue from service transactions is recognized when the outcome of the transaction can be measured reliably. Where a service transaction relates to multiple periods, revenue is recognized in the period based on the stage of completion at the balance sheet date of that period. The outcome of a service transaction is considered reliably measurable when all of the following four (4)

conditions are satisfied:

- (a) The revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) The stage of completion at the balance sheet date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

+ Revenue from construction contracts: Interest income is recognized on an accrual basis, determined based on the outstanding deposit balances and applicable interest rates (if any and when such interest is considered material). Income from investments is recognized when the Company's right to receive such income is established (if any and when such income is considered material).

+ Revenue from sale of real estate includes condotel units, officitel units, or similar products. Revenue from construction contracts is recognized in accordance with the Company's accounting policies for construction contracts.

When the outcome of a construction contract can be reliably estimated, contract revenue and costs are recognized by reference to the stage of completion at the end of the accounting period, measured as the proportion of costs incurred for work performed to date relative to the estimated total contract costs, except where such costs do not reflect the proportion of work performed. Such costs may include additional costs, claims, and incentive payments as agreed with customers.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only to the extent of contract costs incurred that are likely to be recoverable.

+ Revenue from sale of investment property.

- Financial income;

- Other income:

23. Accounting principles for revenue deductions:

24. Accounting principles for cost of goods sold:

25. Accounting principles for finance costs:

26. Accounting principles for selling expenses and general and administrative expenses:

27. Accounting principles for disposal of property, plant and equipment and investment property - Corporate income tax represents the aggregate amount of current tax payable and deferred tax.

- Current tax payable is calculated based on taxable income for the year. Taxable income differs from profit before tax as reported in the Statement of Profit or Loss because it excludes items of income or expense that are taxable or deductible in other periods (including carried-forward losses, if any) and further excludes items that are not taxable or not deductible.

- Deferred tax is calculated on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their tax bases, using the balance sheet method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized only when it is probable that sufficient taxable profits will be available to utilize the deductible temporary differences.

- Deferred tax is determined using tax rates expected to apply in the period when the asset is realized or the liability is settled. Deferred tax is recognized in the Statement of Profit or Loss, except when it relates to items recognized directly in equity, in which case it is also recognized in equity.

- Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle current tax on a net basis.

- The determination of the Company's income tax is based on prevailing tax regulations. However, such regulations are subject to change over time, and the final determination of corporate income tax is subject to review by the competent tax authorities.

28. Principles and methods for recognition of current corporate income tax expense (including additional corporate income tax expense under global minimum tax regulations) and deferred corporate income tax expense.

29. Other accounting principles and methods.

V.) Additional information for items presented in the Financial Statements

1. Cash and cash equivalents

Unit: VND

Cash and cash equivalents held by the Company that are not restricted in use	Ending of the period	Beginning of the period
- Cash	1,174,933,543	197,142,286
- Demand deposits	7,093,845,170	4,720,165,165
- Cash in transit		
- Cash equivalents		
Total	8,268,778,713	4,917,307,451

- Detailed disclosure of demand deposit balances by bank where each bank accounts for 10% or more of total demand deposits;
- Detailed disclosure of the nature, maturity, and balance of each item classified as cash equivalents (each item accounting for 10% or more of total cash equivalents).

2. Financial investment

a) Trading securities

Items	Ending of the period			Beginning of the period		
	Historical cost	Fair value	Allowance amount	Historical cost	Fair value	Allowance amount
- Total value of shares (detailed by each class of shares accounting for 10% or more of the total value of shares)						
- Total value of bonds (detailed by each class of shares accounting for 10% or more of the total value of shares)						
- Other investments						
Total						

- Reasons for changes in each investment/class of shares and bonds
- + In terms of quantity:
- + In terms of value:
- Basis for determining the fair value of trading securities

b) Held-to-maturity investments

Items	Ending of the period			Beginning of the period		
	Historical cost	Fair value	Allowance amount	Historical cost	Fair value	Allowance amount
- Short-term						
+ Term deposits (detailed by each short-term term deposit accounting for 10% or more of total short-term term deposits)	37,096,162,198			39,096,162,198		

+ Bonds (detailed by each short-term bond investment accounting for 10% or more of total short-term bond investments)						
+ Short-term loans (detailed by each short-term loan accounting for 10% or more of total short-term loans)						
+ Other investments						
- Long-term (similar to short-term)						
+ Term deposits						
+ Bonds						
+ Loans						
+ Other investments						
Total	37,096,162,198			39,096,162,198		

- Disclosure of interest on held-to-maturity investments that is not recoverable and therefore not recognized as revenue.
- Reasons for additional provisioning or reversal of impairment of held-to-maturity investments.

c) Equity investments in other entities (detailed by each investment based on ownership interest and voting rights)

Items	Ending of the period			Beginning of the period		
	Historical cost	Recoverable amount	Allowance amount	Historical cost	Recoverable amount	Allowance amount
- Investments in subsidiaries						
- Investments in joint ventures and associates;						
- Equity investments in other entities (detailed by each investment based on ownership interest and voting rights)						
Total						

- Summary of the operating performance of subsidiaries, joint ventures and associates, and the status of business cooperation contracts (BCCs) during the period;
- Material transactions between the Company and its subsidiaries, joint ventures, associates and BCCs during the period.
- Where the fair value or recoverable amount of investments cannot be determined, the reasons shall be clearly disclosed.
- Basis for determining the value of intangible assets, such as intellectual property rights, when making capital contributions to subsidiaries, joint ventures and associates

3. Trade receivable

Items	Ending of the period		Beginning of the period	
	Book value	Allowance amount	Book value	Allowance amount
a) Short-term trade receivables	179,098,250,683		204,071,354,255	
- Details of short-term trade receivables from customers accounting for 10% or more of total short-term trade receivables				
- Other trade receivables				
b) Long-term trade receivables				
- Details of long-term trade receivables from customers accounting for 10% or more of total long-term trade receivables				
- Other trade receivables				
c) Trade receivables from related parties (detailed by each counterparty)				
Total				

- Reasons for additional provisioning or reversal of allowance for doubtful receivables

4. Other receivables

Items	Ending of the period		Beginning of the period	
	Book value	Allowance amount	Book value	Allowance amount
a) Short-term				
- Dividends and profit distributions receivable;				
- Receivables from employees;				
- Deposits and collateral	5,299,553,339		3,061,414,967	
- Loans of non-monetary assets;				
- Advances paid on behalf;				
- Other receivables.			277,591,460	
b) Long-term				
- Dividends and profit distributions receivable;				
- Receivables from employees;				
- Deposits and collateral				
- Loans of non-monetary assets;				
- Advances paid on behalf;				
- Other receivables.				
c) Receivables from business cooperation contracts (BCCs) under joint control				
Total	5,299,553,339		3,339,006,427	

- The entity shall provide detailed disclosures on the nature, content, value, advance period, settlement period, expected recovery period, overdue period (if any), and other relevant information relating to amounts of money or assets entrusted to individuals or departments within the entity for deposits, escrow, or collateral arrangements; presented as advances or other receivables accounting for 10% or more of total other receivables. Where, under contractual arrangements, the receiving party is required to return such amounts or assets to the entity, the entity shall disclose in detail the interest rate, interest payment terms, payment methods, and the basis for determining the term and interest of the transaction for appropriate recognition and accounting treatment.

- Disclosure of information on business cooperation contracts (BCCs) accounting for 10% or more of the total value of the entity's BCCs or otherwise considered material:

+ Contract number/name of the BCC.

+ Nature of the BCC (description of the relationships among the parties, key terms and conditions of the BCC, and the Company's rights and obligations under the contract, etc.)

+ Status and progress of the BCC.

+ Other necessary information such as the basis for determining the value of jointly controlled assets allocated from BCCs (if any), etc.

5. Assets shortage pending resolution (detailed by each type of missing asset)

Items	Ending of the period		Beginning of the period	
	Quantity	Amount	Quantity	Amount
a) Cash;				
b) Inventories;				
c) Fixed assets;				
d) Other assets.				

The entity shall further disclose the timeframe within which the causes of each type of assets shortage pending resolution will be determined, the outcomes of handling such shortages as presented in the previous period's Statement of Financial Position (amounts resolved during the current period and amounts not yet resolved), and the reasons why such shortages, although recognized in the previous period's Statement of Financial Position, have not yet been resolved in the current period, etc.....

6. Bad debts

Items	Ending of the period			Beginning of the period		
	Original amount	Recoverable amount	Debtors	Original amount	Recoverable amount	Debtors
- Total value of overdue receivables and loans, or receivables and loans not yet overdue but considered doubtful of recovery (including details of overdue periods and the value of overdue receivables and loans by each counterparty where such balances account for 10% or more of total overdue amounts)						
- Recoverability of overdue receivables.						
Total						

- Disclosure of penalties, late payment interest receivables, and similar amounts arising from receivables that are not recoverable and therefore not recognized as revenue

7. Inventories

Items	Ending of the period		Beginning of the period	
	Historical cost	Allowance amount	Historical cost	Allowance amount
- Goods in transit				
- Raw materials and materials	124,357,029,479		126,020,082,568	
- Tools and equipment	5,412,288,110		4,490,996,777	
- Work in progress	2,416,775		2,416,775	
- Finished goods	23,181,923,985		24,964,234,669	
- Merchandise	6,773,230,092		3,079,280,584	
- Goods on consignment				
- Raw materials and materials held in bonded warehouses				
Total	159,726,888,441		158,557,011,373	

- Basis for allocation of raw materials and materials
- Value of slow-moving, obsolete, or damaged inventories that are not saleable at the end of the period; causes and remedial actions for such inventories (including obsolete or technically outdated items):
- Carrying value of inventories pledged or mortgaged as collateral for liabilities at the end of the period;
- Reasons for additional provisioning or reversal of inventory write-down.

8. Work in progress

Items	Ending of the period		Beginning of the period	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a) Long-term work in progress (detailed by each category, with explanations for why they are not completed within a normal operating cycle)				
.....				
Total				
Items	Ending of the period		Beginning of the period	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
b) Construction in progress (detailed for projects accounting for 10% or more of total construction in progress)				
- Shopping;				
- Construction in progress;				
- Maintenance;				
- Fixed asset upgrade				
Total				

9. Increase/decrease in fixed assets

Items	Buildings and	Machinery and	Vehicles and	Office equipme	Bearer plants and	State-funded	Fixed assets	Total

	structures	equipmen t	transporta tion equipment	nt and manage ment	working animals	infrastruc ture assets		
Historical cost								
Opening balance	223,782,989, 793	85,501,473,9 97	16,934,677,26 0	995,562,03 0			75,393,200	327,290,096, 280
- Additions during the year	4,943,587,03 0	13,175,505,0 05	536,363,636	83,979,630				18,739,435,3 01
- Transfers from construction in progress								
- Other increases								
- Transfers to investment property								
- Disposals								
- Other decreases								
Closing balance	228,726,576, 823	98,676,979,0 02	17,518,200,89 6	1,079,541,6 60			75,393,200	346,076,691, 581
Accumulated depreciation								
Opening balance								38,082,467,0 45
- Depreciation for the year								4,496,813,12 2
- Other increases								
- Transfers to investment property								
- Disposals								
- Other decreases								
Closing balance								42,579,280,1 68
Net carrying amount of property, plant and equipment								
- At the beginning of the year								289,207,629, 235
- At the end of the year								303,497,411,4 13

- Carrying amount of property, plant and equipment pledged or mortgaged as collateral for borrowings:
- Disclosure of bearer plants and working animals (if any);
- Detailed disclosure of property, plant and equipment currently in use and those disposed of during the period (sold, transferred, or otherwise derecognized) with carrying amount representing 10% or more of total property, plant and
- Fully depreciated property, plant and equipment still in use at year-end:
- Fixed assets held for disposal at year-end:
- Commitments for future purchase or sale of significant property, plant and equipment:
- Other changes in property, plant and equipment:

10. Increase/decrease in intangible fixed assets

Items	Land use rights	Copyrigh ts	Ownersh p rights	Trademar ks	Software	Licenses and franchise rights	Other intangible assets	Total
Historical cost								

Opening balance								
- Additions during the year								
- Internally generated assets								
- Additions through business combinations								
- Other increases								
- Disposals								
- Other decreases								
Closing balance								
Accumulated depreciation								
Opening balance								
- Depreciation charge for the year								
- Other increases								
- Disposals								
- Other decreases								
Closing balance								
Carrying amount								
- At beginning of the year								
- At end of the year								

- Detailed disclosure of intangible assets currently in use and those disposed of during the period (sold, transferred, or otherwise derecognized) with carrying amount representing 10% or more of total intangible assets.

- Carrying amount of intangible assets pledged or mortgaged as collateral for borrowings at the end of the period;

- Fully amortized intangible assets still in use;

- Changes in amortization method

- Other disclosures and explanations of figures;

11. Changes in finance leased assets

Items	Buildings and structures	Machinery and equipment	Vehicles and transportation equipment	Office equipment and management tools	Other property, plant and equipment	Intangible assets	Total
Historical cost							
Opening balance							11,611,173,705
- Additions from finance leases during the year							
- Acquisition of finance leased assets							
- Other increases							
- Return of finance leased assets							

- Other decreases							
Closing balance							11,611,173,705
Accumulated depreciation							
Opening balance							412,625,017
- Depreciation for the year							
- Acquisition of finance leased assets							
- Other increases							
- Return of finance leased assets							
- Other decreases							
Closing balance							412,625,017
Carrying amount							
- At beginning of the year							11,198,548,688
- At end of the year							11,198,548,688

- Additional lease payments recognized as expenses during the year:

- Basis for determining additional lease payments:

- Extension options or purchase options:

- Detailed disclosure of finance leased property, plant and equipment currently in use with carrying amount representing 10% or more of total fixed asset

13. Increases/decreases in investment property

Items	Beginning amount	Increase in the period	Decrease in the period	Ending amount
a) Investment property held for rental				
Historical cost				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Giá trị còn lại				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
b) Investment property held for capital appreciation				
Historical cost				
- Land use rights				

- Buildings				
- Buildings and land use rights				
- Infrastructure				
Impairment losses				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Carrying amount				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				

- Carrying amount of investment property pledged or mortgaged as collateral for borrowings at the end of the period;
- Gross carrying amount of fully depreciated investment property still held for rental or for capital appreciation;
- Detailed disclosure of investment property currently held and those disposed of during the period (sold or otherwise derecognized) with carrying amount representing 10% or more of total investment property;
- Other disclosures and explanations of figures.

14. Deferred expenses

Items	Ending of the period	Beginning of the period
a) Short-term (detailed by expense category)		
- Prepaid operating lease expenses for property, plant and equipment;		
- Tools and supplies issued for use;		
- Borrowing costs;		
- Other items (specify if material).	5,477,846,781	5,622,025,786
b) Long-term (detailed by expense category)		
- Start-up costs		
- Prepaid insurance expenses;		
- Other items (specify if material)		
Total	5,477,846,781	5,622,025,786

15. Other assets

Items	Ending of the period	Beginning of the period
a) Short-term (detailed by category)		
b) Long-term (detailed by category)		
Total		

16. Borrowings and lease liabilities

Items	Ending of the period		During the period		Beginning of the period	
	Amount	Amount unable to be repaid	Increases	Decreases	Amount	Amount unable to be repaid

a) Short-term borrowings (detailed by lender if balances represent 10% or more of total short-term borrowings)	483,284,020,923		218,204,876,366	222,607,500,235	487,686,644,792	
.....						
b) Long-term borrowings (detailed by lender if balances represent 10% or more of total long-term borrowings)						
.....						
c) Borrowings from related parties						
Total						

d) Lease liabilities (detailed by counterparty if balances represent 10% or more of total lease liabilities)

Terms	Current quarter			Previous quarter		
	Total finance lease payments	Interest payment	Principal payment	Total finance lease payments	Interest payment	Principal payment
- Less than 1 year						
- 1 to 5 years						
- More than 5 years						
Lease liabilities from related parties						

d) Overdue borrowings and lease liabilities not yet settled (detailed by counterparty if balances represent 10% or more of total overdue borrowings and lease liabilities not yet settled)

Items	Ending of the period		Beginning of the period	
	Principal	Interest	Principal	Interest
- Borrowings;				
- Lease liabilities:				
- Reasons for overdue unpaid amounts				
Total				

e) Borrowings and lease liabilities from related parties that are overdue and not yet settled

Items	Ending of the period		Beginning of the period	
	Principal	Interest	Principal	Interest
- Borrowings;				
- Lease liabilities:				
- Reasons for overdue unpaid amounts				
Total				

17. Trade payables

Items	Ending of the period	Beginning of the period
a) Short-term trade payables	183,175,450,043	138,127,950,777

- Detailed by supplier if balances represent 10% or more of total trade payables		
- Payables to other suppliers		
b) Long-term trade payables		
- Detailed by supplier if balances represent 10% or more of total trade payables		
- Payables to other suppliers		
Total	183,175,450,043	138,127,950,777
c) Overdue payables not yet settled		
- Detailed by supplier if balances represent 10% or more of total overdue		
- Other suppliers		
Total		
d) Trade payables to related parties (detailed by counterparty)		

18. Dividends and profit payable

Items	Ending of the period	Beginning of the period
Dividends and profit payable		

- Disclosure of payment terms for dividends or profit distributions in cash or non-cash assets to shareholders
- Dividends or profit distributions declared but not yet paid past their due dates to shareholders or owners...

19. Taxes and other obligations to the State

Items	Beginning of the period	Payable during the period	Change in amount during the period	Ending of the period
a) Taxes payable (detailed by tax type)				
- Short-term				
+ Value-added tax		2,974,213,244	3,840,285,012	
+ Special consumption tax				
+ Import and export duties				
+ Corporate income tax				
+ Personal income tax	6,374,925	5,649,761	8,537,456	3,487,230
+ Natural resources tax				
+ Land and property tax and land rental				
+ Other taxes				
+ Fees, charges and other statutory obligations		47,169,461	47,169,461	
- Long-term				
Total	6,374,925	3,027,032,466	3,895,991,929	3,487,230
b) Taxes receivable (detailed by tax type)				
- Short-term				
+ Value-added tax				866,071,768
+ Special consumption tax				
+ Import and export duties				

+ Corporate income tax				
+ Personal income tax				
+ Natural resources tax				
+ Land and property tax and land rental				
+ Other taxes				
+ Fees, charges and other statutory obligations				
- Long-term				
Total				866,071,768

In cases where the entity is subject to the global minimum tax rules, disclosure is required of the basis or criteria used to recognize the additional corporate income tax payable for the reporting year, as well as any adjustments to tax obligations arising from differences between the tax filing year and the year in which the additional corporate income tax expense is recognized under the global minimum tax rules

20. Accrued expenses

Items	Ending of the period	Beginning of the period
a) Short-term (detailed by expense category)		
- Accrued employee leave expenses		
- Expenses incurred during business suspension period		
- Accrued cost of goods sold for goods and real estate properties sold (estimated)		
- Other accruals	752,490,024	1,038,105,899
b) Long-term (detailed by expense category)		
- Borrowing costs		
- Other items (detailed by nature)		
Total	752,490,024	1,038,105,899

21. Other payables

Items	Ending of the period	Beginning of the period
a) Short-term		
- Surplus assets pending resolution		
- Trade union funds payable	66,058,107	42,302,407
- Social insurance payable	53,265,190	70,582,464
- Health insurance payable	111,057,300	68,297,040
- Unemployment insurance payable	47,379,060	28,374,500
- Short-term deposits received		
- Other payables and statutory obligations	1,081,894,973	
Total	1,359,654,630	209,556,411
b) Long-term (detailed by category)		
- Long-term deposits received		
- Other payables and statutory obligations		
c) Overdue payables not yet settled (detailed by category, including reasons for non-payment)		
Total		

22. Deferred revenue

Items	Ending of the period	Beginning of the period
a) Short-term (detailed by category)		
- Advances from customers;		
- Customer loyalty program revenue;		
- Other unearned revenue.		
b) Long-term (detailed by category)		
- Advances from customers;		
- Customer loyalty program revenue;		
- Other unearned revenue.		
c) Inability to fulfill contracts with customers (detailed by category, including reasons for non-performance).		
Total		

23. Bond issuance

23.1. Bond market (detailed by category)

Items	Ending of the period	Beginning of the period
a) Bond outstanding		
- Issuance at par value;		
- Issuance at a discount;		
- Issuance at a premium.		
Total		
b) Detailed disclosure of bonds held by related parties (by type of bond)		
c) Bond issuance costs		
Total		

The entity shall disclose in detail the issuance date; number of bonds issued by type; interest rates of the bonds issued; original maturities of the bonds by category (issued at par, at a discount, or at a premium); the method used to amortize any discount or premium; and bond issuance costs.

23.2. Convertible bond

The entity shall disclose the following information:

a. Convertible bonds at the beginning of the period:

- Issuance date, original maturity and remaining maturity of each type of convertible bond;
- Number of convertible bonds by type;
- Number, par value and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component of each type of convertible bond;
- Carrying amount of the liability component and the equity (conversion option) component of each type of convertible bond.

b. Convertible bonds issued during the period:

- Issuance date and original maturity of each type of convertible bond;
- Number, par value and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component of each type of convertible bond;
- Carrying amount of the liability component and the equity (conversion option) component of each type of convertible bond.

c. Convertible bonds converted into shares during the period:

- Number of convertible bonds converted into shares during the period, by type; number of shares issued during the period for conversion;

- Carrying amount of the liability component of convertible bonds recognized in equity.

d. Convertible bonds matured but not converted into shares during the period:

- Number of convertible bonds matured but not converted into shares during the period, by type;

- Carrying amount of the liability component of convertible bonds repaid to investors

d) Convertible bonds at the end of the period:

- Original maturity and remaining maturity of each type of convertible bond;

- Number, par value and interest rate of each type of convertible bond;

- Conversion ratio into shares for each type of convertible bond;

- Discount rate used to determine the liability component of each type of convertible bond;

- Carrying amount of the liability component and the equity (conversion option) component of each type of convertible bond.

e) Detailed disclosure of convertible bonds held by related parties (with disclosures consistent with sections a, b, c, d, and d above)

24. Preferred shares classified as liabilities

- Par value;

- Issued to (management, employees, other parties);

- Mandatory redemption terms or fixed dividend obligations independent of the issuer's performance (timing, redemption price, and other key terms of the issuance agreement);

- Amount redeemed during the period;

- Other disclosures.

25. Provisions for payables

Items	Beginning of the period	Increase during the year	Decrease during the year	Ending of the period
a) Short-term (detailed by type of provision)				
- Provision for product warranties				
- Provision for construction warranties;				
- Provision for restructuring;				
- Other provisions (major repairs of property, plant and equipment, environmental restoration costs, etc.)	11,861,497	37,075,134		48,936,631
Total	11,861,497	37,075,134		48,936,631
b) Long-term (detailed by type of provision)				
- Provision for product warranties;				
- Provision for construction warranties;				
- Provision for restructuring;				

- Other provisions (major repairs of property, plant and equipment, environmental restoration costs, etc.)				
Total				

- The entity shall disclose information about legal or constructive obligations, including the basis for estimating the amount (if any), relating to environmental restoration, dismantling, site restoration, and reinstatement obligations.
- Detailed disclosure of the total estimated costs that the entity is required to incur for employee termination benefits in accordance with labor laws.

26. Deferred tax assets and deferred tax liabilities

Items	Ending of the period	Beginning of the period
a) Deferred tax assets		
- Corporate income tax rate used to determine deferred tax assets		
- Deferred tax assets related to unused tax losses		
- Deferred tax assets related to unused tax incentives		
- Deferred tax assets related to deductible temporary differences		
- Amount offset against deferred tax liabilities		
b) Deferred tax liabilities		
- Corporate income tax rate used to determine deferred tax liabilities		
- Deferred tax liabilities arising from taxable temporary differences		
- Amount offset against deferred tax assets		

27. Equity

a) Reconciliation of changes in equity

Items	Equity	Equity surplus	Convertible bond option	Other contributed capital	Revaluation surplus	Foreign exchange translation	Retained earnings and reserves	Other components	Total
A	1	2	3	4	5	6	7	8	9
Opening balance of prior year									
- Capital increases during the prior year	245,000,000,000								245,000,000,000
- Profit for the prior year									
- Other increases									
- Capital reductions during the prior year									
- Loss for the prior year									
- Other decreases									
Opening balance	245,000,000,000								245,000,000,000

- Capital increases during the current year									
- Profit for the current year									
- Other increases									
- Capital reductions during the current year									
- Loss for the current year									
- Other decreases									
Closing balance	245,000,000,000								245,000,000,000

b) Details of equity

Items	Ending of the period	Beginning of the period
- Equity from the parent company (if a subsidiary)		
- Equity from other investors		
Total		

c) Transactions in equity with owners and dividend/profit distributions

Items	Current quarter	Last quarter
- Owners' contributed capital		
+ Opening balance		
+ Increases in contributed capital during the year		
+ Decreases in contributed capital during the year		
+ Closing balance		
- Dividends and profit distributions		

d) Stock

Items	Ending of the period	Beginning of the period
- Number of shares authorized for issuance		
- Number of shares outstanding		
+ Common shares		
+ Preferred shares (classified as equity)		
- Number of treasury shares (shares repurchased by the entity)		
+ Common shares		
+ Preferred shares (classified as equity)		
- Number of shares outstanding		
+ Common shares		
+ Preferred shares (classified as equity)		

* Par value of outstanding shares:

đ) Dividends and profit distributions

- Dividends and profit distributions declared after the end of the annual reporting period:
- + Dividends or profit distributions declared on ordinary shares or charter capital:
- + Dividends declared on preference shares:

- + Share dividends:
- + Portion of profit distributed to increase the charter capital of the investee:
- Cumulative preference share dividends not recognized
- Disclosure of restrictions where the entity is unable to use the full amount of proceeds from public share offerings that are subject to escrow or other restrictions.

e) Reasons for changes in components of equity

- Equity surplus;
- Convertible bond option;
- Development investment fund:
- Treasury shares;
- Other equity funds:

g) Income and expenses, gains or losses recognized directly in equity in accordance with Vietnamese accounting standards, specifically:

-....

-....

28. Revaluation surplus

Items	Current quarter	Last quarter
Reasons for changes between opening and closing balances (circumstances of revaluation, assets revalued, and relevant approving decisions, if any).		

29. Foreign exchange differences

Items	Current quarter	Last quarter
- Exchange differences arising from translation of financial statements prepared in foreign currencies into VND		
- Exchange differences arising from other causes (specify the reasons)		

30. Off-balance sheet items

Items	Current quarter	Last quarter
- Up to 1 year;		
- Over 1 year to 5 years;		
- Over 5 years;		

- The entity shall disclose the quantity, type, characteristics, nature, lease term, and other relevant details of each category or group of leased assets at the end of the reporting period.

b) Assets held on behalf of others, goods received for consignment, processing, or entrusted import and export

- Disclosure of the value and reasons for cash and cash equivalents held by the entity but restricted from use due to legal or other contractual constraints.

- Detailed disclosure of the nature, quantity, types, technical specifications, standards, quality, and other relevant characteristics of goods, materials, inventory, and assets held on behalf of others or received for processing at the reporting date. For logistics and warehousing entities, detailed disclosure is required on categories of goods held on behalf of others, the rights and obligations of the parties in safeguarding such goods, and any related risks or benefits. Where such disclosures cannot be provided, the entity shall clearly state and explain the reasons.

- Goods held for sale on behalf of others, goods received on consignment, agency sales, or entrusted import and export: the entity shall disclose in detail the quantity, types, specifications, and quality of each category of goods;

- Assets received as collateral or pledged: the entity shall disclose in detail each type of asset received as collateral or pledge, including terms and counterparties,...

- Assets of other entities identified as surplus during physical inventory counts.

c) Infrastructure assets not included in state capital at the entity: The entity shall disclose the gross carrying amount and accumulated depreciation in accordance with relevant regulations.

d) Assets of the entity pledged or mortgaged: The entity shall disclose in detail each type of asset pledged or mortgaged, including terms and counterparties,...

d) Foreign currencies: The entity shall disclose the quantity of each foreign currency in original currency unit.

Monetary gold: The entity shall present the quantity using domestic units of measurement

Precious metals and gemstones: The entity shall disclose in detail the cost, quantity, and types of precious metals and gemstones.

e) Written-off bad debts: The entity shall disclose in detail the value (in original currency and in VND) of bad debts written off within 10 years from the date of write-off, by counterparty, including reasons for derecognition

g) Interest on deferred payment and installment purchases of assets: The entity shall disclose the number of payment periods, total interest paid, and interest payable for assets purchased on deferred or installment terms

h) Interest on deferred payment and installment sales of assets: The entity shall disclose the number of payment periods, total interest receivable, interest collected, and interest receivable for assets sold on deferred or installment terms.

i) Other information on off-balance sheet items to provide useful information to users of the financial statements

31. Allocation of assets held by the entity on behalf of other parties but restricted from use due to legal constraints or obligations to settle liabilities under contractual agreements or legal requirements (e.g. assets under business cooperation contracts (BCC), funds restricted in escrow when a public company issues or offers shares to raise capital from shareholders, etc.)

Items (depending on the nature of each line item, disclosures should be tailored to the entity's actual circumstances)	Current quarter	Last quarter
Assets		
- Cash and cash equivalents		
- Receivables		
- Inventories		
- Fixed assets		
- Investment property		
- Other assets		
Total		
Liabilities		
- Trade payables		
- Borrowings		
- Other liabilities		
- Other payables		
Total		

32. Other information considered necessary for disclosure

- Disclosure of the basis for determining the value of non-monetary assets received as grants or donations;

- Other information

VI. Supplementary information for items presented in the Income Statement

1. Total revenue from sales of goods and rendering of services

Items	Current quarter	Last quarter
a. Revenue		
- Revenue from sale of products and goods (excluding revenue from sale or disposal of investment property)	239.300.423.155	
- Revenue from rendering of services (excluding construction services)		
- Revenue from construction contracts		
+ Revenue from construction services recognized during the period;		
+ Cumulative revenue from construction services recognized up to the end of the reporting period;		
- Subsidies and price support revenue		
- Other revenue		
Total	239.300.423.155	
b) Revenue from related parties (detailed by counterparty)		
c) Where the entity generates revenue from transactions involving the sale of condotel units, officetel units, or similar products, the entity shall disclose in the financial statements the accounting policies applied, the nature of the contracts (rights and obligations of the parties), and the method of revenue recognition that the entity considers most appropriate.		

2. Revenue deductions

Items	Current quarter	Last quarter
- Trade discounts		
- Sales discounts		
- Sales returns	19.080.000	
Total	19.080.000	

3. Cost of goods sold

Items	Current quarter	Last quarter
- Cost of products and goods sold (excluding carrying amount and costs related to disposal of investment property)	224.636.638.071	
- Cost of services rendered (including construction services)		
- Inventory losses during the period		
- Abnormal inventory shrinkage by category during the period		
- Other costs exceeding normal levels charged directly to cost of goods sold		
- Inventory write-downs and impairment of biological assets		
- Adjustments reducing cost of goods sold		
Total	224.636.638.071	

4. Gain/loss from sale and disposal of investment property

Items	Current quarter	Last quarter
- Proceeds from sale and disposal of investment property		
- Carrying amount of investment property		
- Costs of disposal of investment property		

Total		
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5. Finance income

Items	Current quarter	Last quarter
- Interest income from deposits and loans		
- Gain on disposal of financial investments		
- Dividends and profit distributions received in cash or non-cash assets		
- Foreign exchange gains		
- Interest income from deferred and installment sales		
- Settlement discounts received		
- Other finance income	133.083.783	
Total	133.083.783	

6. Finance expenses

Items	Current quarter	Last quarter
- Borrowing expenses		
- Loss on disposal of financial investments		
- Foreign exchange losses		
- Interest expense on deferred and installment purchases		
- Settlement discounts granted		
- Provision for diminution in value of trading securities and impairment of investments in other entities		
- Costs of unsuccessful issuance of bonds or shares		
- Other finance expenses	10.180.755.970	
- Adjustments reducing finance expenses		
Total	10.180.755.970	

7. Other income

Items	Current quarter	Last quarter
- Gain on disposal of property, plant and equipment;		
- Gain from revaluation of assets contributed as capital		
- Penalties received;		
- Tax reductions or refunds;		
- Grants, subsidies, donations recognized as other income		
- Other items.		
Total		

8. Other expenses

Items	Current quarter	Last quarter
- Carrying amount of property, plant and equipment disposed of and related disposal expenses		
- Loss from revaluation of assets contributed as capital;		
- Penalties incurred;		
- Other items.	9.461	

Total	9.461	
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9. Selling expenses and general and administrative expenses

Items	Current quarter	Last quarter
a) General and administrative expenses incurred during the period	2.632.953.082	
- Detailed items representing 10% or more of total general and administrative expenses;		
- Other general and administrative expenses.	2.632.953.082	
b) Selling expenses incurred during the period	1.693.871.558	
- Detailed items representing 10% or more of total selling expenses;		
- Other selling expenses.	1.693.871.558	
c) Adjustments reducing selling expenses and general and administrative expenses		
- Reversal of provisions for product warranties and construction warranties;		
- Reversal of restructuring provisions and other provisions;		
- Other reductions.		

10. Operating expenses by nature

Items	Current quarter	Last quarter
- Raw materials and consumables	360.417.613.210	
- Employee benefit expenses	5.230.151.762	
- Depreciation expenses	4.480.248.607	
- Purchased services	474.719.858	
- Other expenses in cash	1.497.181.221	
Total	372.099.914.658	

Note:

For the disclosure of “operating expenses by nature,” the entity shall, depending on the nature of its operations and industry, provide a detailed breakdown based on opening balances and movements during the period of relevant accounts, consistent with amounts presented in the statement of profit or loss.

Where, due to the nature of the business, the entity is unable to present expenses by function in the statement of profit or loss, it may present them by nature. When presenting expenses by nature, the total operating expenses by nature must reconcile to total expenses recognized in the statement of profit or loss.

The entity may use alternative bases for presentation, provided that full disclosure of expenses by nature is ensured.

11. Current corporate income tax expense

Items	Current quarter	Last quarter
- Profit before tax		
- Tax based on applicable corporate income tax rate		
- Adjustments (tailored to the entity’s circumstances):		
- Non-taxable income		
- Non-deductible expenses		
- Under/(over) provision from prior years		
....		
Corporate income tax expense		

Current corporate income tax expense		
Deferred corporate income tax expense (**)		
Total corporate income tax expense (*)		

(*)Corporate income tax expense for the financial year is estimated based on taxable income and may be subject to adjustments upon examination by tax authorities

(**) Deferred corporate tax	Current quarter	Last quarter
- Deferred tax expense arising from taxable temporary differences		
- Deferred tax expense arising from reversal of deferred tax assets		
- Deferred tax income arising from deductible temporary differences		
- Deferred tax income arising from unused tax losses and unused tax incentives		
- Deferred tax income arising from reversal of deferred tax liabilities		
- Total deferred corporate tax expenses		

VII. Supplementary information for items presented in the statement of cash flows

1: Cash held by the entity but restricted from use

Detailed disclosure of the value and reasons for cash and cash equivalents held by the entity but restricted from use due to legal requirements or other contractual constraints

2. Non-cash transactions affecting future cash flows

- Acquisition of assets by assuming directly related liabilities or through finance leases
- Acquisition of a business through issuance of shares
- Conversion of debt into equity
- Other non-cash transactions

3. Proceeds from borrowings received during the period:

- Proceeds from borrowings under standard loan agreements;
- Proceeds from issuance of bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preference shares classified as liabilities;
- Proceeds from repurchase agreements involving government bonds and securities (repo transactions);
- Proceeds from other forms of borrowings.

4. Repayment of borrowings during the period:

- Repayment of principal under standard loan agreements;
- Repayment of principal of bonds;
- Repayment of principal of convertible bonds;
- Repayment of principal of preference shares classified as liabilities;
- Payments for repurchase agreements involving government bonds and securities (repo transactions);
- Repayment of borrowings under other forms

5. Acquisition and disposal of subsidiaries during the reporting period

- Total consideration for acquisition or disposal of subsidiaries during the period;
- Portion of consideration settled in cash and cash equivalents;
- Cash and cash equivalents held by the subsidiaries or other business units acquired or disposed of;

- Amount of assets (aggregated by major classes) other than cash and cash equivalents, and liabilities of subsidiaries acquired or disposed of during the period.

VIII- Other information

1. Contingent liabilities, commitments, and other financial information:

2. Events after the end of the reporting period:

3. Related party disclosures (in addition to those already disclosed above):

4. Segment reporting (by business line or geographical area) in accordance with Vietnamese accounting standard No. 28 "segment reporting"

(1):...

(2):...

5. Comparative information (changes in financial statement information of prior periods):

6. Going concern disclosures where management determines that events or conditions exist that may cast significant doubt on the entity's ability to continue as a going concern, the financial statements shall disclose:

- A full description of the principal events or conditions giving rise to the significant doubt and management's plans to address them;

- A clear statement of material uncertainties known to management related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;

- Management's conclusion as to whether material uncertainties exist related to going concern, and whether the entity will be able to realize its assets and discharge its liabilities in the normal course of business.

7. Disclosure of key assumptions and estimates, including:

a) The nature of assumptions or estimation uncertainties;

b) Reasons and amounts that may be affected by such assumptions or uncertainties;

c) Assessment of the likelihood of different outcomes;

d) Management's planned actions to mitigate the impact on financial statement items if uncertainties materialize in the next financial year.

8. Other measures or actions:

IX. Amendments and supplements to the form, titles, and contents of financial statement line items compared with the prescribed templates issued by the Ministry of Finance (if any)

- Names of items that have been amended or supplemented:

- Contents of items that have been amended or supplemented:

- Reasons for the changes:

d) Overdue borrowings and lease liabilities not yet settled (detailed by counterparty if balances represent 10% or more of total overdue borrowings and lease liabilities not yet settled)

Ninh Binh, April 20, 2026

Prepared by
(Signing and full name)

Vũ Thị Phương

Chief Accountant
(Signing and full name)

Trần Thị Nhất

Legal representative
(Signing and full name)



Nguyễn Văn Tuấn