



TON DONG A

Ton Dong A Corporation

SEPARATE FINANCIAL STATEMENTS

For the three -month period ended 31 March 2026

April 2026



Ton Dong A Corporation

Address: No.5, Road No.5, Song Than 1 Industrial Park, Di An Ward, Ho Chi Minh City

Phone: 0274-3732575 - Fax: 0274-3790420 - Website: www.tondonga.com.vn

Tax code: 3700255880

B01-DN

TT 99/2025/TT-BTC

(27 October 2025)

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

VND

| ASSETS | Code | Notes | Ending balance 31 March 2026 | Beginning balance 01 January 2026 |
|---|------------|-------|---------------------------------|--------------------------------------|
| A. CURRENT ASSETS | 100 | | 8,518,715,072,442 | 8,804,234,934,911 |
| I. Cash and cash equivalents | 110 | V.1 | 520,200,661,963 | 603,288,009,544 |
| Cash | 111 | | 416,315,062,710 | 500,514,100,145 |
| Cash equivalents | 112 | | 103,885,599,253 | 102,773,909,399 |
| II. Short-term investment | 120 | V.2 | 2,771,110,232,647 | 2,795,961,380,470 |
| Short Held-to-maturity investments | 123 | | 2,771,110,232,647 | 2,795,961,380,470 |
| III. Current accounts receivable | 130 | | 1,957,066,355,396 | 1,672,746,467,743 |
| Short-term trade receivables | 131 | V.3 | 1,906,464,872,163 | 1,660,573,238,116 |
| Short-term advances to suppliers | 132 | V.4 | 30,383,062,635 | 15,887,528,486 |
| Other short-term receivables | 135 | V.5 | 48,087,740,505 | 27,615,508,054 |
| Provision for doubtful short-term Receivables (*) | 136 | V.3 | (27,869,319,907) | (31,329,806,913) |
| IV. Inventories | 140 | V.6 | 2,911,898,387,425 | 3,365,130,590,974 |
| Inventories | 141 | | 2,911,898,387,425 | 3,432,990,222,267 |
| Provision for devaluation of inventories | 142 | | - | (67,859,631,293) |
| VI. Other current assets | 160 | | 358,439,435,011 | 367,108,486,180 |
| Short-term prepaid expenses | 161 | V.7 | 20,131,294,461 | 19,613,833,999 |
| Value-added tax deductible | 162 | V.14 | 338,287,210,550 | 347,213,822,794 |
| Tax and other receivables from the State | 163 | V.14 | 20,930,000 | 280,829,387 |

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B01-DN
TT 99/2025/TT-BTC
(27 October 2025)

SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 31 March 2026

VND

| ASSETS | Code | Notes | Ending balance 31 March 2026 | Beginning balance 01 January 2026 |
|--|------------|-------|---------------------------------|--------------------------------------|
| B. NON-CURRENT ASSETS | 200 | | 2,923,424,820,121 | 2,671,747,529,022 |
| I. Long-term receivables | 210 | V.5 | 5,374,160,000 | 5,379,160,000 |
| Other long-term receivables | 215 | | 5,374,160,000 | 5,379,160,000 |
| II. Fixed assets | 220 | | 1,516,675,302,527 | 1,567,989,488,245 |
| Tangible fixed assets | 221 | V.8 | 1,393,055,721,664 | 1,444,054,635,873 |
| Cost | 222 | | 4,375,045,625,649 | 4,372,017,625,649 |
| Accumulated depreciation | 223 | | (2,981,989,903,985) | (2,927,962,989,776) |
| Intangible assets | 227 | V.9 | 123,619,580,863 | 123,934,852,372 |
| Cost | 228 | | 142,870,576,227 | 142,870,576,227 |
| Accumulated amortisation | 229 | | (19,250,995,364) | (18,935,723,855) |
| IV. Long-term asset in progress | 250 | V.10 | 25,149,352,517 | 21,578,389,943 |
| Construction in progress | 252 | | 25,149,352,517 | 21,578,389,943 |
| VI. Long-term asset in progress | 260 | | 1,066,531,561,414 | 757,980,561,414 |
| Investments in subsidiaries | 261 | V.11 | 756,531,561,414 | 497,980,561,414 |
| Held-to-maturity investments | 265 | V.2 | 310,000,000,000 | 260,000,000,000 |
| VII. Other long-term assets | 270 | | 309,694,443,663 | 318,819,929,420 |
| Long-term prepaid expenses | 271 | V.7 | 304,850,610,505 | 300,305,379,038 |
| Deferred tax assets | 272 | | 4,843,833,158 | 18,514,550,382 |
| TOTAL ASSETS | 280 | | 11,442,139,892,563 | 11,475,982,463,933 |

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B01-DN
TT 99/2025/TT-BTC
(27 October 2025)

**SEPARATE STATEMENT OF FINANCIAL POSITION
(CONTINUED)
As at 31 March 2026**

VND

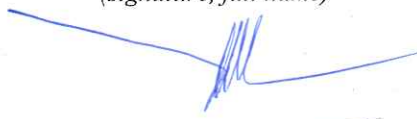
| RESOURCES | Code | Notes | Ending balance 31 March 2026 | Beginning balance 01 January 2026 |
|---|------------|-------|---------------------------------|--------------------------------------|
| C. LIABILITIES | 300 | | 7,616,906,452,474 | 7,676,044,136,537 |
| I. Current liabilities | 310 | | 7,537,137,602,462 | 7,651,960,950,487 |
| Short-term trade payables | 311 | V.12 | 1,821,248,579,493 | 1,406,140,138,915 |
| Short-term advances from customers | 312 | V.13 | 48,323,421,687 | 34,254,158,912 |
| Dividends and profits payable | 313 | | 284,287,500 | - |
| Statutory obligations | 314 | V.14 | 8,289,879,792 | 85,001,580,952 |
| Payables to employees | 315 | | 19,406,155,383 | 26,226,612,129 |
| Short-term accrued expenses | 316 | | 1,899,296,229 | 9,000,538,391 |
| Other short-term payables | 320 | V.15 | 5,352,143,125 | 6,048,048,308 |
| Short-term loans | 321 | V.16 | 5,584,145,764,469 | 6,040,459,923,050 |
| Bonus and welfare fund | 323 | | 48,188,074,784 | 44,829,949,830 |
| II. Non-current liabilities | 330 | | 79,768,850,012 | 24,083,186,050 |
| Long-term loans | 339 | V.16 | 24,083,186,050 | 24,083,186,050 |
| Convertible bonds | 340 | V.17 | 55,685,663,962 | - |
| D. OWNERS' EQUITY | 400 | V.18 | 3,825,233,440,089 | 3,799,938,327,396 |
| Owner's contributed capital | 411 | | 1,490,988,510,000 | 1,490,988,510,000 |
| - Shares with voting rights | 411a | | 1,490,988,510,000 | 1,490,988,510,000 |
| Share premium | 412 | | 834,436,453,483 | 834,436,453,483 |
| Convertible bonds options | 413 | | 1,931,977,742 | 1,931,977,742 |
| Investment and development fund | 418 | | 3,430,602,730 | 3,430,602,730 |
| Undistributed earnings | 420 | | 1,494,445,896,134 | 1,469,150,783,441 |
| - Undistributed earnings by the end of prior period | 420a | | 1,448,089,773,176 | 1,237,158,307,108 |
| - Undistributed earnings of current period | 420b | | 46,356,122,958 | 231,992,476,333 |
| TOTAL RESOURCES | 440 | | 11,442,139,892,563 | 11,475,982,463,933 |

Preparer
(signature, full name)



Vo Cong Danh

Chief Accountant
(signature, full name)



Tran Le Xuan

28 April 2026
General Director
(signature, full name, stamp)





Doan Vinh Phuoc

Ton Dong A Corporation

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B02-DN
TT 99/2025/TT-BTC
(27 October 2025)

SEPARATE INCOME STATEMENT

For the period from 01/01/2026 to 31/03/2026

VND

| ITEMS | Code | Notes | The first quarter of the year | | For the three-month period ended 31 March | |
|---|------|-------|-------------------------------|-------------------|---|-------------------|
| | | | 2026 | 2025 | 2026 | 2025 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Revenue from sale of goods and rendering of services | 1 | VI.1 | 4,087,261,616,609 | 3,963,325,203,711 | 4,087,261,616,609 | 3,963,325,203,711 |
| 2. Deductions | 2 | VI.1 | 82,084,143 | 1,465,729,314 | 82,084,143 | 1,465,729,314 |
| 3. Net revenue from sale of goods and rendering of services (10 = 01 - 02) | 10 | | 4,087,179,532,466 | 3,961,859,474,397 | 4,087,179,532,466 | 3,961,859,474,397 |
| 4. Cost of goods sold and services rendered | 11 | VI.2 | 3,922,656,954,341 | 3,690,897,974,815 | 3,922,656,954,341 | 3,690,897,974,815 |
| 5. Gross profit from sale of goods and rendering of services (20 = 10 - 11) | 20 | | 164,522,578,125 | 270,961,499,582 | 164,522,578,125 | 270,961,499,582 |
| 6. Profit/loss from disposal of investment properties | 21 | | - | - | - | - |
| 7. Finance income | 22 | VI.1 | 64,337,029,733 | 63,003,349,873 | 64,337,029,733 | 63,003,349,873 |
| 8. Finance expenses | 23 | VI.3 | 78,333,930,420 | 79,431,562,131 | 78,333,930,420 | 79,431,562,131 |
| In which: Interest expenses | 24 | | 71,909,184,658 | 58,899,104,292 | 71,909,184,658 | 58,899,104,292 |
| 9. Selling expenses | 25 | VI.4 | 76,119,329,192 | 176,446,207,285 | 76,119,329,192 | 176,446,207,285 |
| 10. General and administrative expenses | 26 | VI.5 | 14,124,590,735 | 15,725,451,681 | 14,124,590,735 | 15,725,451,681 |
| 11. Operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)} | 30 | | 60,281,757,511 | 62,361,628,358 | 60,281,757,511 | 62,361,628,358 |
| 12. Other income | 31 | VI.6 | 1,399,348,072 | 1,212,636,603 | 1,399,348,072 | 1,212,636,603 |
| 13. Other expenses | 32 | VI.6 | 1,654,265,401 | 332,842,258 | 1,654,265,401 | 332,842,258 |
| 14. Other profit (40 = 31 - 32) | 40 | | (254,917,329) | 879,794,345 | (254,917,329) | 879,794,345 |
| 15. Accounting profit before tax (50 = 30 + 40) | 50 | | 60,026,840,182 | 63,241,422,703 | 60,026,840,182 | 63,241,422,703 |
| 16. Current corporate income tax expense | 51 | VI.7 | - | - | - | - |
| 17. Deferred tax income | 52 | VI.7 | 13,670,717,224 | 16,163,104,939 | 13,670,717,224 | 16,163,104,939 |
| 18. Net profit after tax (60=50-51-52) | 60 | | 46,356,122,958 | 47,078,317,764 | 46,356,122,958 | 47,078,317,764 |

Preparer
(signature, full name)



Vo Cong Danh

Chief Accountant
(signature, full name)



Tran Le Xuan

28 April 2026

General Director

(signature, full name, stamp)



Doan Vinh Phuoc

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

SEPARATE CASH FLOW STATEMENT
(Indirect method)

For the period from 01/01/2026 to 31/03/2026

VND

| ITEMS | Code | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
|---|------|--|--|
| I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Accounting profit before tax | 1 | 60,026,840,182 | 63,241,422,703 |
| Adjustments for: | | | |
| Depreciation and amortisation of fixed assets | 2 | 54,342,185,718 | 55,314,644,809 |
| Reversal of provisions | 3 | (71,320,118,299) | (81,719,010,303) |
| Foreign exchange gains arising from reevaluation of monetary accounts denominated in foreign currencies | 4 | (237,741,563) | - |
| Profits from investing activities | 5 | (59,559,338,798) | (18,770,547,730) |
| Interest expense | 6 | 71,909,184,658 | 58,899,104,292 |
| Operating profit before changes in working capital | 8 | 55,161,011,898 | 76,965,613,771 |
| Increase in receivables | 9 | (265,216,827,199) | (57,075,483,223) |
| Decrease in inventories | 10 | 521,091,834,842 | 292,403,288,805 |
| Increase (Decrease) in payables | 11 | 380,862,377,644 | (512,276,208,018) |
| Increase (Decrease) in prepaid expenses | 12 | (5,062,691,929) | 6,025,422,846 |
| Interest paid | 14 | (78,827,680,264) | (66,585,983,062) |
| Corporate income tax paid | 15 | (38,519,605,810) | - |
| Other cash outflows for operating activities | 17 | (15,201,273,153) | (18,116,630,635) |
| Net cash flows used in operating activities | 20 | 554,287,146,029 | (278,659,979,516) |
| II. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Purchase and constructions of fixed assets | 21 | (6,598,962,574) | (22,209,578,944) |
| Proceeds from disposals of fixed assets | 22 | - | - |
| Purchase of bonds, bank term deposits and lendings | 23 | (2,459,745,908,647) | (921,316,795,245) |
| Sale of bonds, collection of bank term deposits and lendings | 24 | 2,434,597,056,470 | 1,362,481,291,095 |
| Investment in subsidiaries | 25 | (258,551,000,000) | (95,000,000,000) |
| Interest received from bonds, bank term deposits and loans | 27 | 53,229,552,588 | 36,105,647,519 |
| Net cash flows (used in) from investing activities | 30 | (237,069,262,163) | 360,060,564,425 |

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B03-DN

TT 99/2025/TT-BTC

(27 October 2025)

SEPARATE CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the period from 01/01/2026 to 31/03/2026

VND

| ITEMS | Code | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
|---|-----------|--|--|
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Proceeds from issuance of shares | 31 | - | - |
| Drawdown of borrowings | 33 | 2,678,486,777,224 | 3,879,657,344,448 |
| Repayment of borrowings | 34 | (3,079,115,271,843) | (4,024,651,312,635) |
| Payment of principal of finance lease liabilities | 35 | - | - |
| Dividends paid | 36 | - | (209,000,000) |
| Net cash flows from (used in) financing activities | 40 | (400,628,494,619) | (145,202,968,187) |
| Net increase in cash for the period | 50 | (83,410,610,753) | (63,802,383,278) |
| Cash and cash equivalents at beginning of the period | 60 | 603,288,009,544 | 766,408,753,421 |
| Effects of changes in foreign currency exchange rates | 61 | 323,263,172 | - |
| Cash at cash equivalents end of the period | 70 | 520,200,661,963 | 702,606,370,143 |

Preparer
(signature, full name)



Vo Cong Danh

Chief Accountant
(signature, full name)



Tran Le Xuan

28 April 2026

General Director

(signature, full name, stamp)



Doan Vinh Phuoc

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED) as at 31 March 2026 and for the three-month period then ended

I. CORPORATE INFORMATION

1. Form of capital ownership

Ton Dong A Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Enterprise Registration Certificate No. 3700255880 issued by the Department of Planning and Investment of Binh Duong Province on 2 February 2009, as amended subsequently.

Line of business

The current principal activities of the Company are to manufacture steel, galvanised steel, steel truss frame and mechanical products; trade in steel, construction materials, supplies, raw materials, machinery and equipment; execute civil and industrial construction and render goods transportation service by land.

2. The Company's normal course of business cycle is: 12 months

3. Operation Model:

The Company's registered head office is located at No. 5 Road No. 5, Song Than 1 Industrial Park, Di An Ward, Ho Chi Minh City, Vietnam. In addition, the Company has one (1) representative office located at No. 21 - 23 Ho Van Hue Street, Duc Nhuan Ward, Ho Chi Minh City, Vietnam; and one (1) branch located at Lot A3, D4 Street, Dong An 2 Industrial Zone, Binh Duong Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 31 March 2026 was: 1,016 persons (01 January 2026: 1,047 persons).

Organizational structure:

The Company has Eight (8) subsidiaries. Details are as follows:

| List of subsidiaries: | Interest (%) | Voting rate (%) |
|--|--------------|-----------------|
| 1. Ton Dong A Long An Co., Ltd ("Ton Dong A Long An") Ton Dong A Long An's head office is located Lot D9, Street No. 4, Nhut Chanh Industrial Park, Binh Duc Commune, Tay Ninh Province, Vietnam | 100 | 100 |
| 2. Ton Dong A Da Nang Co., Ltd ("Ton Dong A Da Nang") Ton Dong A Da Nang's head office is located Lot D, Street 4, Hoa Khanh Industrial Zone, Lien Chieu Ward, Da Nang City, Vietnam. | 100 | 100 |
| 3. Hung Viet Logistics Co., Ltd ("Logistics Hung Viet") Hung Viet Logistics head office is located at Lot CN16, Block No. 9-10, Street 6, Song Than 3 Industrial Zone, Binh Duong Ward, Ho Chi Minh City, Vietnam. From 14 January 2025, the Company changes its name to Logistics Hung Viet Limited Company with the latest being the 9th amended ERC. | 100 | 100 |
| 4. Ton Dong A Bac Ninh Co., Ltd ("Ton Dong A Bac Ninh") Ton Dong A Bac Ninh head office is located at RBF- Q, RBF area, No. 36, Street 5, Vietnam – Singapore Industrial Zone Bac Ninh, Dai Dong Commune, Bac Ninh Province, Vietnam. | 100 | 100 |
| 5. Dong A - Phu My Co., Ltd ("Dong A Phu My") Dong A Phu My's head office is located at Lot Q1, Street D3, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam | 100 | 100 |
| 6. Dong A - Phu My 1 Co., Ltd ("Dong A Phu My 1") Dong A Phu My 1's head office is located at, Street 1A, Phu My 1 Industrial Park, Phu My Ward, Ho Chi Minh City, Vietnam | 100 | 100 |
| 7. PT Indo Vina Steel PT Indo Vina Steel's head office is located at, No. 91, Tanah Abang II Road, Cideng Township, Gambir District, Jakarta City, Central Administrative District, DKI Jakarta Province | 51 | 51 |
| 8. Investment and Development Dong A Co., LTD. 18 Ho Van Hue Street, Duc Nhuan Ward, Ho Chi Minh City. | 100 | 100 |

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B09-DN

TT 99/2025/TT-BTC

(27 October 2025)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

as at 31 March 2026 and for the three-month period then ended

II. FISCAL YEAR, ACCOUNTING CURRENCY

1. Fiscal year

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

2. Accounting currency

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

III. APPLIED ACCOUNTING STANDARDS AND SYSTEM

1. Applied accounting standards and system

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

2. Statement of Compliance with Accounting Standards and Accounting System

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

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

2. Inventories

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale

The perpetual method is used to record inventories, which are valued as follows :

Raw materials, tools, supplies and merchandise - cost of purchase on a weighted average basis.

Finished goods and work-in-process - cost of direct materials and labour plus attributable manufacturing overheads based on the normal operating capacity on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the separate balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the separate income statement

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B09-DN

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(27 October 2025)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

as at 31 March 2026 and for the three-month period then ended

3. *Receivables*

Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expenses in the separate income statement.

4. *Tangible fixed assets*

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

5. *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Assets held under finance leases are capitalised in the separate balance sheet at the inception of the lease at the fair value of the leased assets or, if lower, at the net present value of the minimum lease payments. The principal amount included in future lease payments under finance leases are recorded as a liability. The interest amounts included in lease payments are charged to the separate income statement over the lease term to achieve a constant rate on interest on the remaining balance of the finance lease liability.

Capitalised financial leased assets are depreciated using straight-line basis over the shorter of the estimated useful lives of the asset and the lease term, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term.

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

6. *Intangible assets*

Intangible assets are stated at cost less accumulated amortisation.

The cost of an intangible asset comprises its purchase price and any directly attributable costs of preparing the intangible asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When tangible fixed assets are sold or retired, and any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

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as at 31 March 2026 and for the three-month period then ended

7. Depreciation and amortisation

Depreciation of tangible fixed assets, leased assets and amortisation of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

| | |
|--------------------------|--------------|
| Buildings and structures | 5 - 25 years |
| Machinery and equipment | 5 - 15 years |
| Means of transportation | 5 - 10 years |
| Office equipment | 3 - 8 years |
| Computer software | 3 - 8 years |

8. Construction in progress

Chi Construction in progress represents costs directly attributable to construction of the Company's factory and installation of its production lines, machinery and equipment which have not been completed yet at the balance sheet date.

9. Borrowing costs

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of fund are recorded as expense during the year in which they are incurred, except borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial year of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

10. Prepaid expenses

Prepaid expenses are reported either as short-term or long-term prepaid expenses in the separate balance sheet and amortised over the year for which the amounts are paid or the year in which economic benefits are generated in relation to these expenses.

Prepaid land rentals

Prepaid land rentals represent the unamortised balances of advanced payments made in accordance with lease contracts for years of 30 and 45 years. Such prepaid rentals are recognised as a long-term prepaid expense for allocation to the separate income statement over the remaining lease year according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013, guiding the management, use and depreciation of fixed assets.

11. Investments

Investments in a subsidiary

Investments in a subsidiary over which the Company has control are carried at cost

Distributions from accumulated net profits of the subsidiary arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment

Held-to-maturity investments

Held-for-trading securities and investments in other entities are stated at acquisition cost.

Provision for diminution in value of investments

Provision of the investments is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date.

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

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12. Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

13. Convertible bond

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

On issuance of the convertible bond, the fair value of the liability component is determined by discounting the future payment (including principal and interest) to present value at the market rate for an equivalent non-convertible bond less issuance cost.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in shareholders' equity. The carrying amount of the conversion option is not re-measured in subsequent years.

14. Foreign currency transactions

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual exchange rates at transaction dates, determined as follows:

- Transactions resulting in receivables are recorded at the buying exchange rate of the commercial bank designated for collection;
- Transactions resulting in liabilities are recorded at the selling exchange rate of the commercial bank designated for payment; and
- Payments for assets or expenses without liabilities initially being recognised is recorded at the buying exchange rates of the commercial banks that process these payments.

At the end of the year, monetary balances denominated in foreign currencies are translated at the actual exchange rates at the balance sheet date, which are determined as follows:

- Monetary assets are translated at the buying exchange rate of the commercial bank where the Company conducts transactions regularly; and
- Monetary liabilities are translated at the selling exchange rate of the commercial bank where the Company conducts transactions regularly.

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

15. Share capital

Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issue of shares, net of tax effects. Such costs are recognised as a deduction from share premium.

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual expenses incurred for the issuance of the shares.

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16. Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or in-depth investments.

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits and presented as a liability in the separate balance sheet.

17. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenues are recognised upon completion of the services provided.

Interest income

Revenue is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

18. Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the separate balance sheet date.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax(continued)

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

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Deferred tax

Deferred tax is provided using the liability method on temporary differences at the separate balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except for the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at each separate balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each separate balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the separate balance sheet date.

Deferred tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity; or when the Company intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future year in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

19. Related parties

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including close members of their families.



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V. SUPPLEMENTARY INFORMATION TO THE ITEMS PRESENTED IN THE SEPARATE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

| | 31 March 2026 VND | 01 January 2026 VND |
|------------------|------------------------|------------------------|
| Cash on hand | 85,454,269 | 50,401,849 |
| Cash in banks | 416,229,608,441 | 500,463,698,296 |
| Cash equivalents | 103,885,599,253 | 102,773,909,399 |
| TOTAL | 520,200,661,963 | 603,288,009,544 |

2. HELD TO MATURITY INVESTMENTS

| | 31 March 2026 VND | 01 January 2026 VND |
|-------------------------------------|--------------------------|--------------------------|
| Short-term | | |
| Loan | 191,490,100,000 | 88,708,000,000 |
| Loan from related parties(Note VII) | 12,000,000,000 | - |
| Bank deposits | 350,000,000,000 | 250,000,000,000 |
| Bonds | 2,217,620,132,647 | 2,457,253,380,470 |
| TOTAL | 2,771,110,232,647 | 2,795,961,380,470 |
| Long-term | | |
| Bonds | 310,000,000,000 | 260,000,000,000 |
| TOTAL | 310,000,000,000 | 260,000,000,000 |
| TOTAL | 3,081,110,232,647 | 3,055,961,380,470 |

3. SHORT-TERM TRADE RECEIVABLES

| | 31 March 2026 VND | 01 January 2026 VND |
|---|--------------------------|--------------------------|
| Ngoc Bien Steel Co.,LTD | 110,462,553,404 | 135,212,477,639 |
| Minh Minh Export Import Service Trading Co.,LTD | 182,859,487,585 | 148,886,962,514 |
| Công Ty TNHH Thép Hạnh Hiếu | 193,164,539,177 | 88,812,895,242 |
| Others | 838,048,492,349 | 752,504,054,570 |
| Trade receivables from related parties (Note VII) | 581,929,799,648 | 535,156,848,151 |
| TOTAL | 1,906,464,872,163 | 1,660,573,238,116 |
| Provision for doubtful receivables | (27,869,319,907) | (31,329,806,913) |
| NET | 1,878,595,552,256 | 1,629,243,431,203 |

The Company had used a part of certain short-term trade receivables as collateral for the bank loans.



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4. ADVANCES TO SUPPLIERS

| | 31 March 2026 | 01 January 2026 |
|--|-----------------------|-----------------------|
| | VND | VND |
| Short-term | | |
| Morris Shipping SGP PTE. LTD | 12,823,198,255 | 91,295,545 |
| Hung Phu Construction Investment Service Trading Co.,LTD | 7,916,258,555 | 6,708,044,950 |
| Bach Viet Technologies Corporation | 1,271,911,800 | 3,165,018,600 |
| Others | 8,371,694,025 | 5,923,169,391 |
| TOTAL | 30,383,062,635 | 15,887,528,486 |

5. OTHER RECEIVABLES

| | 31 March 2026 | 01 January 2026 |
|---|-----------------------|-----------------------|
| | VND | VND |
| Short-term | | |
| Deposits | 6,369,243,250 | 3,134,768,250 |
| Payment on behalf | 132,000,000 | 132,000,000 |
| Interest receivables | 30,600,715,238 | 24,333,953,686 |
| Others | 10,922,757,359 | 14,786,118 |
| Interest receivables from related parties(Note VII) | 63,024,658 | - |
| TOTAL | 48,087,740,505 | 27,615,508,054 |
| Long-term | | |
| Others Deposits | 784,160,000 | 789,160,000 |
| Deposits from related parties(Note VII) | 4,590,000,000 | 4,590,000,000 |
| TOTAL | 5,374,160,000 | 5,379,160,000 |
| TOTAL | 53,461,900,505 | 32,994,668,054 |

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6. INVENTORIES

| | 31 March 2026 | 01 January 2026 |
|--|--------------------------|--------------------------|
| | VND | VND |
| Finished goods | 1,546,221,654,622 | 1,912,177,209,892 |
| Raw material | 1,169,327,138,633 | 1,008,321,760,760 |
| Goods in transit | 87,227,903,952 | 470,467,000,242 |
| Work in process | 40,656,463,887 | 40,625,474,420 |
| Tools and supplies | 653,662,165 | 654,137,545 |
| Merchandise | 67,811,564,166 | 744,639,408 |
| TOTAL | 2,911,898,387,425 | 3,432,990,222,267 |
| Provision for devaluation of inventories | - | (67,859,631,293) |
| NET | 2,911,898,387,425 | 3,365,130,590,974 |

The Company had used a part of certain inventories as collateral for the bank loans.

Movements of provision for obsolete inventories are as follows:

| | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
|--|--|--|
| | VND | VND |
| <i>Beginning balance</i> | 67,859,631,293 | 250,716,609,625 |
| Add: Provision made during the period | - | 171,601,981,782 |
| Less: Reversal of provisions during the period | (67,859,631,293) | (250,716,609,625) |
| <i>Ending balance</i> | - | 171,601,981,782 |

7. PREPAID EXPENSES

| | 31 March 2026 | 01 January 2026 |
|---------------------------|------------------------|------------------------|
| | VND | VND |
| Short-term | 20,131,294,461 | 19,613,833,999 |
| Tools and supplies in use | 12,662,119,618 | 12,808,313,190 |
| Others | 7,469,174,843 | 6,805,520,809 |
| Long-term | 304,850,610,505 | 300,305,379,038 |
| Land rentals (*) | 162,577,248,463 | 163,972,813,519 |
| Tools and supplies in use | 93,336,399,152 | 89,494,697,239 |
| Others | 48,936,962,890 | 46,837,868,280 |
| TOTAL | 324,981,904,966 | 319,919,213,037 |

(*) The Company had used land using right as collateral for the bank loans

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8. TANGIBLE FIXED ASSETS

VND

| ITEMS | <i>Buildings and structures</i> | <i>Machinery and equipment</i> | <i>Means of transportation</i> | <i>Office equipment</i> | <i>Total</i> |
|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|-------------------------|-------------------|
| Cost: | | | | | |
| As at 1 January 2026 | 712,907,361,709 | 3,495,349,539,669 | 144,505,062,009 | 19,255,662,262 | 4,372,017,625,649 |
| New purchases | - | 3,028,000,000 | - | - | 3,028,000,000 |
| Transfer Construction in progress | - | - | - | - | - |
| Disposal fixed assets | - | - | - | - | - |
| As at 31 March 2026 | 712,907,361,709 | 3,498,377,539,669 | 144,505,062,009 | 19,255,662,262 | 4,375,045,625,649 |
| In which: | | | | | |
| Fully depreciated | 38,372,735,089 | 1,214,643,110,896 | 55,719,589,397 | 14,906,282,388 | 1,323,641,717,770 |
| Accumulated depreciation | | | | | |
| As at 1 January 2026 | 285,336,330,655 | 2,501,949,953,266 | 124,896,511,392 | 15,780,194,463 | 2,927,962,989,776 |
| Depreciation for the period | 7,752,037,025 | 43,568,871,296 | 2,440,219,206 | 265,786,682 | 54,026,914,209 |
| Disposal fixed assets | - | - | - | - | - |
| As at 31 March 2026 | 293,088,367,680 | 2,545,518,824,562 | 127,336,730,598 | 16,045,981,145 | 2,981,989,903,985 |
| Net carrying amount | | | | | |
| As at 1 January 2026 | 427,571,031,054 | 993,399,586,403 | 19,608,550,617 | 3,475,467,799 | 1,444,054,635,873 |
| As at 31 March 2026 | 419,818,994,029 | 952,858,715,107 | 17,168,331,411 | 3,209,681,117 | 1,393,055,721,664 |

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9. INTANGIBLE ASSETS

VND

| Items | Land use right | Computer software | total |
|--|-----------------|-------------------|-----------------|
| Cost: | | | |
| As at 1 January 2026 | 117,526,300,000 | 25,344,276,227 | 142,870,576,227 |
| New purchases | - | - | - |
| Transfer from construction in progress | - | - | - |
| As at 31 March 2026 | 117,526,300,000 | 25,344,276,227 | 142,870,576,227 |
| In which | | | |
| Fully amortised | - | 16,144,726,727 | 16,144,726,727 |
| Accumulated amortisation: | | | |
| As at 1 January 2026 | - | 18,935,723,855 | 18,935,723,855 |
| Amortisation for the period | - | 315,271,509 | 315,271,509 |
| As at 31 March 2026 | - | 19,250,995,364 | 19,250,995,364 |
| Net carrying amount: | | | |
| As at 1 January 2026 | 117,526,300,000 | 6,408,552,372 | 123,934,852,372 |
| As at 31 March 2026 | 117,526,300,000 | 6,093,280,863 | 123,619,580,863 |

10. CONSTRUCTION IN PROGRESS

31 March 2026

01 January 2026

VND

VND

New Purchases

-

-

Others

25,149,352,517

21,578,389,943

TOTAL

25,149,352,517

21,578,389,943

11. INVESTMENTS IN SUBSIDIARIES

31 March 2026

01 January 2026

VND

VND

| | Cost of investment | % Interest | Cost of investment | % Interest |
|--|------------------------|------------|------------------------|------------|
| Ton Dong A Long An Co., Ltd | 43,000,000,000 | 100 | 43,000,000,000 | 100 |
| Ton Dong A Da Nang Co., Ltd | 50,000,000,000 | 100 | 50,000,000,000 | 100 |
| Logistics Hung Viet Limited Company | 50,000,000,000 | 100 | 50,000,000,000 | 100 |
| Ton Dong A Bac Ninh Co., Ltd | 9,000,000,000 | 100 | 9,000,000,000 | 100 |
| Dong A - Phu My Co; Ltd | 460,000,000,000 | 100 | 210,000,000,000 | 100 |
| Dong A - Phu My 1 Co; Ltd | 110,000,000,000 | 100 | 110,000,000,000 | 100 |
| Investment and Development Dong A Co., LTD | 8,551,000,000 | 100 | - | - |
| PT Indo Vina Steel | 25,980,561,414 | 51 | 25,980,561,414 | 51 |
| TOTAL | 756,531,561,414 | | 497,980,561,414 | |



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12. TRADE PAYABLES

| | 31 March 2026 | 01 January 2026 |
|--|--------------------------|--------------------------|
| | VND | VND |
| Short-Term | | |
| Becker Industrial Coatings (Viet Nam) Co., Ltd | 100,638,808,438 | 93,954,452,418 |
| KCC (Vietnam) Company Limited | 64,549,741,377 | 63,517,219,982 |
| Poong Jeon Nonferrous Metal Co., Ltd | 70,155,681,457 | 33,570,985,168 |
| Jfe Shoji Corporation | - | 132,138,569,750 |
| Others | 204,862,569,109 | 170,646,177,210 |
| Trade Payables to related parties (Note VII) | 1,381,041,779,112 | 912,312,734,387 |
| TOTAL | 1,821,248,579,493 | 1,406,140,138,915 |

13. SHORT-TERM ADVANCES FROM CUSTOMERS

| | 31 March 2026 | 01 January 2026 |
|-----------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Hanwa Singapore (Private) Limited | 3,055,752,940 | 10,222,917,433 |
| LLC Max Trade Group | 646,742,181 | 3,367,568,059 |
| Dh Quan Trading Co., Ltd | 17,013,967,962 | - |
| LLC Termo-bud | 7,563,399,303 | - |
| LLC Dives-Plus | 142,218,462 | 3,676,265,081 |
| H.S.I.I CO., LTD. | 3,070,898,987 | 7,659,454,160 |
| Others | 16,830,441,852 | 9,327,954,179 |
| TOTAL | 48,323,421,687 | 34,254,158,912 |

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14. STATUTORY OBLIGATIONS

| | 01 January 2026 | Increase in year | Decrease in year | VND 31 March 2026 |
|----------------------|------------------------|------------------------|------------------------|-------------------------|
| Receivables | | | | |
| Value-added tax | 347,213,822,794 | 363,146,711,584 | 372,073,323,828 | 338,287,210,550 |
| Personal income tax | 280,829,387 | - | 280,829,387 | - |
| Others | - | 20,930,000 | - | 20,930,000 |
| TOTAL | 347,494,652,181 | 363,167,641,584 | 372,354,153,215 | 338,308,140,550 |
| Payables | | | | |
| Corporate income tax | 38,519,605,810 | - | 38,519,605,810 | - |
| Value-added tax | 43,499,265,796 | 383,960,355,696 | 419,341,414,902 | 8,118,206,590 |
| Personal income tax | - | 2,709,588,928 | 2,611,654,005 | 97,934,923 |
| Import tax | 124,293,412 | 41,338,279 | 124,293,412 | 41,338,279 |
| Natural resource tax | 32,400,000 | 97,200,000 | 97,200,000 | 32,400,000 |
| Others | 2,826,015,934 | 6,301,603 | 2,832,317,537 | - |
| TOTAL | 85,001,580,952 | 386,814,784,506 | 463,526,485,666 | 8,289,879,792 |

15. OTHER SHORT-TERM PAYABLES

| | 31 March 2026 VND | 01 January 2026 VND |
|---|----------------------|------------------------|
| Remuneration of BOD, BOS, and Secretaries of BOD | 3,309,647,900 | 3,158,035,756 |
| Others | 2,042,495,225 | 2,890,012,552 |
| TOTAL | 5,352,143,125 | 6,048,048,308 |
| <i>In which</i> | | |
| Due to other parties | 4,620,284,746 | 5,653,249,323 |
| Due to a related party(Note VII) | 731,858,379 | 394,798,985 |



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16. LOANS AND CONVERTIBLE BOND

| | 31 March 2026 VND | 01 January 2026 VND |
|------------------------------------|--------------------------|--------------------------|
| Short-term | | |
| Loans from banks | 5,518,355,484,966 | 5,916,794,599,033 |
| Current portion of long-term loans | 6,568,141,655 | 8,757,522,207 |
| Upas L/C | 59,222,137,848 | 59,222,137,848 |
| Convertible Bonds (Note 17) | - | 55,685,663,962 |
| TOTAL | 5,584,145,764,469 | 6,040,459,923,050 |
| Long-term | | |
| Loans from banks | 24,083,186,050 | 24,083,186,050 |
| TOTAL | 24,083,186,050 | 24,083,186,050 |
| TOTAL | 5,608,228,950,519 | 6,064,543,109,100 |

| | 31 March 2026 VND | USD | 01 January 2026 VND | USD |
|---|--------------------------|----------|--------------------------|----------|
| Short-term Loans and Convertible Bonds | 5,584,145,764,469 | - | 6,040,459,923,050 | - |
| Short-term bank loans - VND | 5,518,355,484,966 | | 5,916,794,599,033 | |
| Joint Stock Commercial Bank for Industry and Trade of Vietnam - East Saigon Branch | 1,926,435,559,444 | | 1,920,997,797,170 | |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Binh Branch | 2,420,386,478,143 | | 2,232,430,367,788 | |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Binh Duong Branch | 497,206,518,043 | | 487,811,957,428 | |
| Vietnam Technological and Commercial Joint Stock Bank - Saigon Branch | - | | 434,165,455,574 | |
| Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch | - | | 121,451,528,399 | |
| United Overseas Bank Limited - Ho Chi Minh City Branch | 255,834,185,459 | | 221,837,104,070 | |
| Vietnam International Commercial Joint Stock Bank - Saigon Branch | 239,210,780,710 | | 198,554,512,470 | |
| Military Commercial Joint Stock Bank - Saigon Branch | 179,281,963,167 | | 299,545,876,134 | |
| Current portion of long-term loans | 6,568,141,655 | | 8,757,522,207 | |
| HSBC Bank (Vietnam) Ltd, | 6,568,141,655 | | 8,757,522,207 | |
| Upas L/C | 59,222,137,848 | | 59,222,137,848 | |
| Convertible Bonds | - | | 55,685,663,962 | |
| Long-term Loans | 24,083,186,050 | | 24,083,186,050 | |
| HSBC Bank (Vietnam) Ltd, | 24,083,186,050 | | 24,083,186,050 | |
| TOTAL | 5,608,228,950,519 | - | 6,064,543,109,100 | - |

Interest rates for short-term loans from banks in VND are ranging from 4.60% p.a to 7.60% p.a. Interest rates for long-term loans from banks in VND are ranging from 7.35% p.a to 7.50% p.a. Description of collateral: Unsecured, Inventories, Machineries, land use rights and associated assets, bonds.



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as at 31 March 2026 and for the three-month period then ended

17. CONVERTIBLE BONDS

| Issuance date (year) | Term | Quantity | Par Value (VND) | Nominal interest (%/p.a.) | Discount interest rate (%/p.a.) | Equity component (Note 23.1) (VND) | Liability component (VND) |
|-------------------------|---------|----------|--------------------|---------------------------------|---------------------------------------|--|---------------------------------|
| 2014 | 3 years | 559,067 | 100,000 | 5 | 6.3 | 1,931,977,742 | 55,685,663,962 |

As at 01 January 2026
and 31 March 2026

On 17 March 2014, the Company entered into the Bond Purchase Agreement with Posco Vietnam Co., Ltd. ("Posco"). The Company and Posco signed the latest Annex No. 10 of Bond Purchase Agreement, stating the parties agreed that the latest maturity date is 28 April 2028. Accordingly, if the conversion happens, the bond will be converted into ordinary shares at a negotiable convertible price on the maturity date.

18. OWNERS' EQUITY

18.1 Increase and decrease in owners' equity

VND

| | Share capital | Share premium | Convertible bond options | Investment and development fund | Undistributed earnings | Total |
|------------------------------------|-------------------|-----------------|-----------------------------|------------------------------------|---------------------------|-------------------|
| Previous year | | | | | | |
| As at 1 January 2025 | 1,146,915,100,000 | 834,436,453,483 | 1,931,977,742 | 3,430,602,730 | 1,721,863,431,412 | 3,708,577,565,367 |
| Net profit for the period | - | - | - | - | 47,078,317,764 | 47,078,317,764 |
| Transfer to bonus and welfare fund | - | - | - | - | (22,782,168,548) | (22,782,168,548) |
| Other | - | - | - | - | (3,158,035,756) | (3,158,035,756) |
| As at 31 March 2025 | 1,146,915,100,000 | 834,436,453,483 | 1,931,977,742 | 3,430,602,730 | 1,743,001,544,872 | 3,729,715,678,827 |
| Current year | | | | | | |
| As at 1 January 2026 | 1,490,988,510,000 | 834,436,453,483 | 1,931,977,742 | 3,430,602,730 | 1,469,150,783,441 | 3,799,938,327,396 |
| Net profit for the period | - | - | - | - | 46,356,122,958 | 46,356,122,958 |
| Transfer to bonus and welfare fund | - | - | - | - | (18,559,398,107) | (18,559,398,107) |
| Other | - | - | - | - | (2,501,612,158) | (2,501,612,158) |
| As at 31 March 2026 | 1,490,988,510,000 | 834,436,453,483 | 1,931,977,742 | 3,430,602,730 | 1,494,445,896,134 | 3,825,233,440,089 |



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as at 31 March 2026 and for the three-month period then ended

18. OWNERS' EQUITY (CONTINUED)

18.2 Capital transactions with owners and distribution of dividends

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|----------------------------------|---|---|
| Contributed share capital | | |
| Beginning balance | 1,490,988,510,000 | 1,146,915,100,000 |
| Increase during the period | - | - |
| Reduction during the period | - | - |
| Ending balance | <u>1,490,988,510,000</u> | <u>1,146,915,100,000</u> |

18.3 Shares

| | 31 March 2026 VND Number of shares | 01 January 2026 VND Number of shares |
|--|--|--|
| Authorised shares | 149,098,851 | 149,098,851 |
| Issued and paid-up shares Ordinary shares | 149,098,851 | 149,098,851 |
| Shares in circulation Ordinary shares | 149,098,851 | 149,098,851 |



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VI. BECAUSE, SUPPLEMENTARY INFORMATION TO THE ITEMS PRESENTED IN THE SEPRATAE STATEMENT OF BUSINESS PERFORMANCE

1. REVENUES

1.1 Revenue from sale of goods and rendering of services

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|---|---|---|
| Revenue from sale of goods and rendering services | 4,087,261,616,609 | 3,963,325,203,711 |
| In which: | | |
| Sales to other parties | 3,114,124,072,860 | 3,254,072,495,151 |
| Sales to related parties (Note VII) | 973,137,543,749 | 709,252,708,560 |
| Revenue deductions | 82,084,143 | 1,465,729,314 |
| Net revenue | 4,087,179,532,466 | 3,961,859,474,397 |
| In which: | | |
| Sales to other parties | 3,114,124,072,860 | 3,252,606,765,837 |
| Sales to related parties (Note VII) | 973,055,459,606 | 709,252,708,560 |

1.2 Finance income

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|---|---|---|
| Interest from bank deposits, loans, bonds | 59,559,338,798 | 18,532,984,715 |
| Foreign exchange gains, others | 4,777,690,935 | 44,470,365,158 |
| TOTAL | 64,337,029,733 | 63,003,349,873 |

2. COST OF GOODS SOLD AND SERVICES RENDERED

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|--|---|---|
| Cost of goods sold and services rendered | 3,922,656,954,341 | 3,690,897,974,815 |
| TOTAL | 3,922,656,954,341 | 3,690,897,974,815 |



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3. FINANCE EXPENSES

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|-------------------------------|---|---|
| Interest expense | 71,909,184,658 | 58,899,104,292 |
| Foreign exchange loss, others | 6,424,745,762 | 20,532,457,839 |
| TOTAL | 78,333,930,420 | 79,431,562,131 |

4. SELLING EXPENSES

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|--|---|---|
| Transportation and delivery expenses | 30,602,445,287 | 124,442,057,639 |
| Labour expenses | 12,561,705,677 | 12,730,847,824 |
| Advertising expenses | 11,413,222,871 | 9,463,677,186 |
| Expenses for external services | 19,849,020,790 | 28,340,153,954 |
| Depreciation and amortisation expenses | 1,692,934,567 | 1,469,470,682 |
| TOTAL | 76,119,329,192 | 176,446,207,285 |

5. GENERAL AND ADMINISTRATIVE EXPENSES

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|--|---|---|
| Expenses for external services | 6,006,438,786 | 7,003,515,983 |
| Labour expenses | 10,603,524,026 | 10,243,426,646 |
| Depreciation and amortisation expenses | 975,114,929 | 1,082,891,512 |
| Reversal provision expense for bad debts | (3,460,487,006) | (2,604,382,460) |
| TOTAL | 14,124,590,735 | 15,725,451,681 |

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6. OTHER INCOME AND EXPENSES

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|---------------------------|---|---|
| Other income | 1,399,348,072 | 1,212,636,603 |
| Sale of scrap | 832,278,240 | 863,817,879 |
| Others | 567,069,832 | 348,818,724 |
| Other expenses | 1,654,265,401 | 332,842,258 |
| Costs from scrap disposal | - | 332,842,258 |
| Tax penalty | 6,301,603 | - |
| Others | 1,647,963,798 | - |
| NET OTHER PROFIT | (254,917,329) | 879,794,345 |

7. CIT EXPENSE

| | For the three-month period ended 31 March 2026 VND | For the three-month period ended 31 March 2025 VND |
|-------------------------|---|---|
| Current CIT expense | - | - |
| Deferred tax expense | 13,670,717,224 | 16,163,104,939 |
| NET OTHER PROFIT | 13,670,717,224 | 16,163,104,939 |

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VII. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties during the current period and previous period were as follows:

VND

| Related parties | Relationship | Transactions | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
|---|---|-----------------------|--|--|
| Ton Dong A Long An | Subsidiary | Sale of goods | 457,951,986,421 | 361,307,326,342 |
| | | Purchase of services | 3,551,797,200 | 440,611,500 |
| | | Purchase of goods | 556,591,355,202 | - |
| Ton Dong A Bac Ninh | Subsidiary | Sale of goods | 255,012,248,333 | 218,176,726,926 |
| Ton Dong A Da Nang | Subsidiary | Sale of goods | 164,292,956,432 | 106,638,703,156 |
| Logistics Hung Viet | Subsidiary | Purchase of services | 45,669,620,807 | 29,687,876,674 |
| | | Rendering of services | 480,000,000 | 480,000,000 |
| | | Payment on behalf | 1,687,275,390 | 1,137,643,380 |
| | | Deposit | - | 450,000,000 |
| Dong A Phu My | Subsidiary | Capital Contribution | 250,000,000,000 | - |
| Dong A Phu My 1 | Subsidiary | Loan | 12,000,000,000 | - |
| | | Interest | 79,364,384 | - |
| | | Sale of goods | 57,099,828,601 | - |
| | | Purchase of goods | 45,488,204,027 | - |
| | | Purchase of services | 862,030,788 | - |
| Investment and Development Dong A Co., LTD. | Subsidiary | Capital Contribution | 8,551,000,000 | - |
| JFE Shoji Vietnam Co., Ltd | Shareholder with more than 5% share capital | Sale of goods | 38,218,439,819 | 22,649,952,136 |
| | | Purchase of goods | 999,999,027,100 | 793,327,925,382 |

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as at 31 March 2026 and for the three-month period then ended

VII. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows:

VND

| Related parties | Relationship | Transactions | As at 31 March 2026 balance | As at 1 January 2026 balance |
|------------------------------|---|----------------------|--------------------------------|---------------------------------|
| Short-term trade receivable | | | | |
| Ton Dong A Long An | Subsidiary | Sale of goods | 291,683,941,225 | 290,278,932,585 |
| Ton Dong A Bac Ninh | Subsidiary | Sale of goods | 113,614,215,212 | 111,215,441,709 |
| Ton Dong A Da Nang | Subsidiary | Sale of goods | 107,997,467,534 | 127,650,215,436 |
| Dong A Phu My 1 | Subsidiary | Sale of goods | 63,998,694,307 | 6,012,258,421 |
| JFE Shoji Vietnam Co., Ltd | Shareholder with more than 5% share capital | Sale of goods | 4,635,481,370 | - |
| TOTAL | | | 581,929,799,648 | 535,156,848,151 |
| Short-term other receivables | | | | |
| Dong A Phu My 1 | Subsidiary | Loan | 12,000,000,000 | - |
| | | Interest | 63,024,658 | - |
| Long-term other receivables | | | | |
| Logistics Hung Viet | Subsidiary | Deposit | 4,590,000,000 | 4,590,000,000 |
| Short-term trade payable | | | | |
| Logistics Hung Viet | Subsidiary | Purchase of services | 22,135,236,874 | 11,083,972,957 |
| Ton Dong A Long An | Subsidiary | Purchase of services | 229,367,470,308 | 173,449,980 |
| Dong A Phu My 1 | Subsidiary | Purchase of services | 45,508,217,842 | 296,800,484 |
| JFE Shoji Vietnam Co., Ltd | Shareholder with more than 5% share capital | Purchase of goods | 1,084,030,854,088 | 900,758,510,966 |
| TOTAL | | | 1,381,041,779,112 | 912,312,734,387 |
| Other short-term payables | | | | |
| Logistics Hung Viet | Subsidiary | Payment on behalf | 731,858,379 | 394,798,985 |

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) as at 31 March 2026 and for the three-month period then ended

VII. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Income of member of the Boar of Directors ("BOD") , Management and Board of Supervision:

| Individuals | Position | Remuneration (*) | |
|------------------------------|---|--|--|
| | | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
| Mr Nguyen Thanh Trung | Chairman | 1,860,000,000 | 60,000,000 |
| Mr Ho Song Ngoc | Deputy Chairman | 222,053,775 | 737,268,764 |
| Mr Doan Vinh Phuoc | Members of BOD, General Director | 746,193,686 | 584,109,586 |
| Mr Nguyen Van Dai | Deputy General Director | 623,456,604 | 567,778,583 |
| Mr Nguyen Thanh Vinh Nhat | Deputy General Director | 554,539,863 | - |
| Mr Lam Vinh Hao | Deputy General Director | 575,041,046 | - |
| Mr Do Huu Van | Deputy General Director | 567,173,573 | - |
| Mr Pham Quoc Thang | Members of BOD Resigned Deputy General Director On 01 June 2025 | 61,995,671 | 587,520,373 |
| Ms Nguyen Thi Ngoc Quynh | Members of BOD | 255,700,000 | 5,700,000 |
| Ms Le Thi Phuong Loan | Members of BOD | 53,000,000 | 3,000,000 |
| Mr Ngo Van Sinh | Members of BOD | 40,000,000 | - |
| Mr Doan Danh Tuan | Members of BOD | 40,000,000 | - |
| Mr Nguyen Nang Tin | Head | 30,000,000 | - |
| Mr Hoang Duy Nhat | Member | 30,000,000 | - |
| Ms Dinh Thi Thao Ly | Member | 10,000,000 | - |
| TOTAL | | 5,669,154,218 | 2,545,377,306 |

(*) Comprising salary, allowance, bonus & other nenefits.

28 April 2026

Preparer
(signature, full name)



Vo Cong Danh

Chief Accountant
(signature, full name)



Tran Le Xuan

General Director
(signature, full name, stamp)



Doan Vinh Phuoc