

EDX GROUP
JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 2404/2026/CBTT

Hanoi, April 24, 2026

To: Hanoi Stock Exchange (HNX)

Company Name: EDX GROUP JOINT STOCK COMPANY

Stock Code: DCS

Head Office: No. 51 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi City, Vietnam

Telephone: 0931299568

Person responsible for information disclosure: Nguyen Dinh Hung

Information Disclosure Content:

1. Financial Statements for the First Quarter of 2026 of EDX Group Joint Stock Company
2. Explanation of the variance in Profit After Tax (PAT) exceeding 10% compared to the same period last year and the Company's loss for the period:

Item	Q1/2026	Q1/2025	Variance compared to the same period
Revenue from sales and services	1,399,595,702	-	+1,399,595,702
Gross profit	125,815,638	-	+125,815,638
Financial expenses	248,642,130	248,642,130	-
Administrative expenses	226,692,507	35,706,962	+190,985,545
Other expenses	320,000,000	-	+320,000,000
Profit after tax	(669,377,163)	(284,334,744)	-385,042,419

Although in the first quarter of 2026 the Company generated revenue from business operations amounting to VND 1,399,595,702 and recorded a gross profit of VND 125,815,638, the continued review and resolution of outstanding issues in the financial statements in accordance with Resolution No. 02/2025/NQ-ĐHĐCĐBT, together with increases in administrative expenses and other expenses, adversely affected the Company's business performance, resulting in a loss for the period.

Information is available on the Company's website: <https://daichau.edx.vn/>

We hereby certify that the information disclosed above is true and accurate and take full responsibility before the law for the contents of this disclosure.

Sincerely,

Recipients:

- As above
- Archived at Administration Department

**CHAIRMAN OF THE BOARD OF
DIRECTORS**

(Signed, full name, title and seal)



NGUYỄN DINH HUNG

FINANCIAL STATEMENT

Quarter 1, 2026

Unit: VND

Item	Code	Note	Ending balance	Opening balance
1	2	3	4	5
A. CURRENT ASSETS	100		20.369.647.481	25.710.560.587
I. Cash and cash equivalents	110		3.137.902.143	13.097.450.492
1. Cash	111	VI.01	3.137.902.143	13.097.450.492
2. Cash equivalents	112			
II. Short-term financial investments	120			
1. Trading securities	121			
2. Provision for diminution in value of trading securities (*)	122			
3. Held-to-maturity investments	123			
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments (*)	126			
III. Short-term receivables	130		13.668.143.169	9.058.347.021
1. Short-term trade receivables	131	VI.03.a	9.468.143.169	8.983.347.021
2. Short-term advances to suppliers	132		4.200.000.000	75.000.000
3. Short-term intercompany receivables	133			
4. Construction contract progress receivables	134			
5. Other short-term receivables	135	VI.04.a		
6. Provision for doubtful short-term receivables (*)	136			
7. Shortage of assets awaiting resolution	137			
IV. Inventories	140	VI.07	5.700.000	
1. Inventories	141		5.700.000	
2. Provision for decline in value of inventories (*)	142			
V. Short-term biological assets	150			
1. Short-term bearer animals for one-time harvest	151			
2. Short-term seasonal crops or one-time harvest plants	152			
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other current assets	160		3.557.902.169	3.554.763.074
1. Short-term prepaid expenses	161			
2. Deductible VAT	162		3.557.902.169	3.554.763.074
3. Taxes and other receivables from the State	163	VI.19		
4. Government bond repurchase transactions	164			
5. Other current assets	165	VI.15.a		
B. NON-CURRENT ASSETS	200		27.768.000.000	27.768.000.000
I. Long-term receivables	210			
1. Long-term trade receivables	211	VI.03.b		
2. Long-term advances to suppliers	212			
3. Working capital at dependent units	213			

Item	Code	Note	Ending balance	Opening
1	2	3	4	5
4. Long-term intercompany receivables	214			
5. Other long-term receivables	215	VI.04.b		
6. Provision for doubtful long-term receivables (*)	216			
II. Fixed assets	220			
1. Tangible fixed assets	221	VI.09		
- Cost	222			
- Accumulated depreciation (*)	223			
2. Finance lease fixed assets	224	VI.11		
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	VI.10		
- Cost	228			
- Accumulated depreciation (*)	229			
III. Long-term biological assets	230			
1. Bearer animals with recurring produce	231			
a) Bearer animals not yet mature	232			
b) Mature bearer animals	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term animals for one-time harvest	236			
3. Long-term seasonal crops or one-time harvest plants	237			
4. Provision for impairment of long-term biological assets (*)	238			
III. Investment properties	240	VI.13	27.768.000.000	27.768.000.000
- Cost	241		27.768.000.000	27.768.000.000
- Accumulated depreciation (*)	242			
IV. Long-term assets in progress	250	VI.08		
1. Long-term work in progress	251	VI.08.a		
2. Construction in progress	252	VI.08.b		
V. 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. Provision for long-term financial investments (*)	264			
5. Held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments (*)	266			
VI. Other non-current assets	270			
1. Long-term deferred expenses	271	VI.14.b		
2. Deferred tax assets	272	VI.26.a		
3. Long-term equipment, supplies and spare parts	273			
4. Other non-current assets	274	VI.15.b		
TOTAL ASSETS (280 = 100 + 200)	280		48.137.647.481	53.478.560.587
RESOURCES				
C - LIABILITIES	300		27.044.408.908	39.018.272.331
I. Current liabilities	310		27.044.408.908	39.018.272.331

Item	Code	Note	Ending balance	Opening balance
1	2	3	4	5
1. Short-term trade payables	311	VI.17.a	1.486.982.727	6.409.558.400
2. Short-term advances from customers	312		4.500.000	
3. Dividends and profit payable	313			
4. Short-term taxes and payables to the State	314	VI.19.a		
5. Payables to employees	315			
6. Short-term accrued expenses	316	VI.20.a		
7. Short-term intercompany payables	317			
8. Construction contract progress payables	318			
9. Short-term deferred revenue	319	VI.22.a	10.845.316.757	10.845.316.757
10. Other short-term payables	320	VI.21.a	2.169.388.336	9.225.176.086
11. Short-term borrowings and finance lease liabilities	321		12.432.106.523	12.432.106.523
12. Short-term provisions	322			
13. Bonus and welfare fund	323		106.114.565	106.114.565
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Non-current liabilities	330			
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Short-term taxes and payables to the State	333	VI.19.b		
4. Long-term accrued expenses	334	VI.20.b		
5. Intercompany payables for working capital	335			
6. Long-term intercompany payables	336			
7. Long-term deferred revenue	337	VI.22.b		
8. Other long-term payables	338	VI.21.b		
9. Long-term borrowings and finance lease liabilities	339			
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred tax liabilities	342	VI.26.b		
13. Long-term provisions	343			
14. Science and technology development fund	344			
D - OWNERS' EQUITY	400		21.093.238.573	14.460.288.256
I. Owners' equity	410	VI.27	21.093.238.573	14.460.288.256
1. Owners' contributed capital	411		603.109.880.000	603.109.880.000
- Ordinary shares with voting rights	411a		603.109.880.000	603.109.880.000
- Preference shares	411b			
2. Share premium	412		8.329.176.600	8.329.176.600
3. Bond conversion option	413			
4. Other owners' capital	414			
5. Treasury shares (*)	415		(14.550.000)	(14.550.000)
6. Asset revaluation reserve	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		4.293.837.340	4.293.837.340
9. Other owners' equity funds	419			
10. Retained earnings	420		(594.625.105.367)	(601.258.055.684)

Item	Code	Note	Ending balance	Opening balance
1	2	3	4	5
- Accumulated retained earnings to prior period-end	420a		(601.258.055.684)	18.340.970.041
- Retained earnings for the current period	420b		6.632.950.317	(619.599.025.725)
TOTAL RESOURCES (440 = 300 + 400)	440		48.137.647.481	53.478.560.587

Prepared by

(Sign, full name)

[Signature]

Hoàng Xuân Vượng

Chief accountant

(Sign, full name)

[Signature]

Hoàng Xuân Vượng

Form, Day 24 month 4 year 2026

Chairman of the Board

(Signature, seal)



CHỦ TỊCH

Nguyễn Đình Hưng

Accounting practice certificate No.:

Accounting service organizations:

STATEMENT OF PROFIT OR LOSS

Quarter 1, 2026

Unit: VND

Item	Code	Note	Q1/2026	Q1/2025	YTD to this quarter - current year	YTD to this quarter - prior year
1	2	3	4	5	6	7
1. Revenue from sales and services	01	VII.1	1.399.595.702		1.399.595.702	
2. Revenue deductions	02	VII.2				
3. Net revenue from sales and services (10 = 01 - 02)	10		1.399.595.702		1.399.595.702	
4. Cost of goods sold	11	VII.3	1.273.780.064		1.273.780.064	
5. Gross profit from sales and services (20 = 10 - 11)	20		125.815.638		125.815.638	
6. Gain/loss from sale or liquidation of investment properties	21					
7. Finance income	22	VII.5	141.836	14.348	141.836	14.348
8. Finance costs	23	VII.6	248.642.130	248.642.130	248.642.130	248.642.130
- In which: Interest expense	24					
9. Selling expenses	25	VII.9				
10. General and administrative expenses	26	VII.9	226.692.507	35.706.962	226.692.507	35.706.962
11. Net operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26)	30		(349.377.163)	(284.334.744)	(349.377.163)	(284.334.744)
12. Other income	31	VII.7				
13. Other expenses	32	VII.8	320.000.000		320.000.000	
14. Other profit/(loss) (40 = 31 - 32)	40		(320.000.000)		(320.000.000)	
15. Accounting profit/(loss) before tax (50 = 30 + 40)	50		(669.377.163)	(284.334.744)	(669.377.163)	(284.334.744)
16. Current corporate income tax expense	51	VII.11				
17. Deferred corporate income tax expense	52	VII.11				
18. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)	60		(669.377.163)	(284.334.744)	(669.377.163)	(284.334.744)
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Note: (*) This item is only applied to joint stock company

Prepared by

(Sign, full name)

Uuuu

Hương Xuân Vững

Chief accountant

(Sign, full name)

Uuuu

Hương Xuân Vững

Accounting practice certificate No.:

Accounting service organizations:

Day 24 month 04 year 2026

Chairman of the Board

(Signature, seal)



CHỦ TỊCH
Nguyễn Đình Hưng

STATEMENT OF CASH FLOWS

(Direct method)
Quarter 1, 2026

Unit: VND

Item	Code	Note	Q1/2026	Q1/2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Cash receipts from sales, services and other revenue	01		1.059.401.460	20
2. Cash paid to suppliers of goods and services	02		(10.677.491.959)	
3. Cash paid to employees	03		(14.257.350)	
4. Borrowing costs paid	04			
5. Corporate income tax paid	05			
6. Other cash receipts from operating activities	06			
7. Other cash payments for operating activities	07		(327.200.500)	
Net cash flows from operating activities	20		(9.959.548.349)	20
II. Cash flows from investing activities				
1. Cash paid for acquisition and construction of fixed assets and other long-term assets	21			
2. Cash receipts from disposal of fixed assets and other long-term assets	22			
3. Cash paid for loans granted and purchase of debt instruments of other entities	23			
4. Cash receipts from loan collections and sale of debt instruments of other entities	24			
5. Cash paid for capital contributions to other entities	25			
6. Cash receipts from recovery of capital investments in other entities	26			
7. Interest, dividends and profit received	27			
Net cash flows from investing activities	30			
III. Cash flows from financing activities				
1. Cash receipts from share issuance and owners' capital contributions	31			
2. Cash paid for return of capital to owners and repurchase of issued shares	32			
3. Proceeds from borrowings	33			
4. Repayment of loan principal	34			
5. Repayment of finance lease principal	35			
6. Dividends and profit paid to owners	36			
Net cash flows from financing activities	40			
Net cash flows during the period (50 = 20 + 30 + 40)	50		(9.959.548.349)	20
Cash and cash equivalents at beginning of period	60		13.097.450.492	41.299.222
Effect of exchange rate changes on foreign currency translation	61			
Cash and cash equivalents at end of period (70 = 50 + 60 + 61)	70	VIII	3.137.902.143	41.299.222

Form, Day 24 month 4 year 2026

Prepared by

(Sign, full name)

Uuu

Hoàng Xuân Dũng

Accounting practice certificate No.:

Accounting service organizations:

Chief accountant

(Sign, full name)

Uuu

Hoàng Xuân Dũng

Chairman of the Board

(Signature, seal)



CHỦ TỊCH

Nguyễn Đình Hùng

INTEPRETATION OF THE FINANCIAL STATEMENTS

Quarter 1, 2026

I. Operating characteristics of the enterprise

1. Form of ownership.
2. Business sector.
3. Business lines.
4. Normal operating cycle.
5. Characteristics of the enterprise's operations during the financial year that affect the Financial Statements.
6. Corporate structure
 - List of subsidiaries;
 - List of joint ventures and associates;
 - List of dependent units.
7. Number of employees at the end of the fiscal period or average number of employees during the fiscal period.
8. Statement on comparability of information in the Financial Statements: If the Financial Statements are not comparable, the enterprise must clearly disclose and explain the reasons for the lack of comparability between information for the reporting period and comparative-period information in the Notes to the Financial Statements.
9. Disclosure of other information in the Financial Statements in accordance with relevant laws such as enterprise law, securities law, etc.

II. Accounting period and accounting currency

1. Quarterly accounting period: from 01/01/2026 to 31/03/2026.
2. Accounting currency: VND.

III. Applicable accounting standards and accounting regime

1. Applicable accounting regime: The Company applies the corporate accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance.
2. Statement of compliance with Vietnamese Accounting Standards and the Accounting Regime: The Company has applied Vietnamese Accounting Standards and guidance issued by the State. The Financial Statements have been prepared and presented in accordance with each applicable standard, circulars providing guidance on the implementation of the standards, and the current accounting regime.

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

1. Principles for translating Financial Statements prepared in a foreign currency into Vietnamese Dong (where the accounting currency differs from Vietnamese Dong); effects, if any, arising from translating Financial Statements from a foreign currency into Vietnamese Dong.

2. Exchange rates applied in accounting: Foreign-currency transactions are translated at the exchange rate on the transaction date. Balances of monetary items denominated in foreign currencies at the end of the accounting period are translated at the exchange rate on that date. Foreign exchange differences arising are recognized in the Statement of Profit or Loss.
3. Principle for determining the effective interest rate used to discount cash flows.
4. Recognition principles for cash and cash equivalents: Cash and cash equivalents comprise cash on hand, demand deposits, and short-term highly liquid investments that are readily convertible to 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 comprise investments that the Company has the intention and ability to hold to maturity. Held-to-maturity investments are recognized at cost less allowances for doubtful debts in accordance with the current accounting regulations.
 - c) Investments in subsidiaries; joint ventures and associates;
 - d) Investments in other entities;
 - dd) Accounting methods for other transactions related to financial investments.
6. Accounting principles for receivables: Receivables represent amounts recoverable from customers or other parties. Receivables are presented at carrying amount less allowances for doubtful debts. Allowances for doubtful debts are made for receivables overdue for six months or more, or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy or similar difficulties.
7. Accounting principles for inventories: Inventories are measured at the lower of cost and net realizable value. Cost of inventories is determined using the weighted-average method. Allowances for inventory write-downs are made in accordance with current accounting regulations.
 - Inventory valuation method: Period-end weighted average.
 - Method for making allowances for inventory write-downs: Allowances for inventory write-downs are made in accordance with current accounting regulations.
8. Accounting and depreciation principles for tangible fixed assets, intangible fixed assets, finance-lease fixed assets and investment properties: Tangible fixed assets are presented at historical cost less accumulated depreciation. The historical cost of tangible fixed assets includes the purchase price and all directly attributable costs of bringing the asset to the condition necessary for it to be capable of operating as intended. Intangible fixed assets and investment properties, if any, are recognized and depreciated/amortized in accordance with current accounting regulations.
9. Accounting principles for biological assets.
10. Accounting principles for business cooperation contracts.
11. Accounting principles for deferred expenses: Deferred expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods; these amounts are capitalized and allocated to the Statement of Profit or Loss on a straight-line basis or in accordance with current accounting regulations.
12. Accounting principles for trade payables.
13. Accounting principles for dividends and profits payable.
14. Recognition principles for accrued expenses.
15. Recognition principles for deferred revenue.

16. Accounting principles for provisions: 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 determined based on management's estimate of the costs necessary to settle the obligation at the end of the accounting period.
17. Accounting principles for deferred corporate income tax.
18. Recognition principles for borrowings and finance lease liabilities.
19. Recognition and capitalization principles for borrowing costs.
20. Recognition principles for convertible bonds.
21. Recognition principles for equity:
- Recognition principles for owners' contributed capital, share premium, conversion option of convertible bonds, and other owners' capital;
 - Recognition principles for revaluation surplus;
 - Recognition principles for foreign exchange differences;
 - Recognition principles for retained earnings.
22. Principles and methods for recognizing revenue and other income: Sales revenue is recognized when the Company transfers substantially all risks and rewards incidental to ownership of products or goods to the buyer, the revenue can be measured reliably, and it is probable that the Company will obtain economic benefits from the transaction. Revenue from rendering services is recognized when the outcome of the transaction can be measured reliably. Financial income is recognized on an accrual basis; other income is recognized in accordance with current accounting regulations.
- Revenue from sale of goods and rendering of services
 - + Revenue from sale of goods.
 - + Revenue from rendering of services.
 - + Construction contract revenue.
 - + Revenue from sale of real estate such as tourist apartments, officetel units or similar products.
 - + Revenue from sale of investment properties.
 - Financial income;
 - Other income.
23. Accounting principles for deductions from revenue.
24. Accounting principles for cost of goods sold.
25. Accounting principles for financial expenses.
26. Accounting principles for selling expenses and general and administrative expenses.
27. Accounting principles for sale and disposal of fixed assets and investment properties.
28. Principles and methods for recognizing current corporate income tax expense and deferred corporate income tax expense: Corporate income tax represents the aggregate amount of current tax payable and deferred tax. Current tax is calculated based on taxable income for the period. Deferred tax is calculated on differences between the carrying amounts and tax bases of assets or liabilities in the Financial Statements and is recognized in accordance with current accounting regulations.
29. Other accounting principles and methods.

VI. Additional information for items presented in the Statement of Financial Position

Currency unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the enterprise and not restricted from use	End of quarter	Beginning of year
- Cash on hand	3.129.094.590	3.558.662.440
- Demand deposits	8.807.553	9.538.788.052
- Cash in transit		
- Cash equivalents		
Total	3.137.902.143	13.097.450.492

- Detailed disclosure of demand deposit balances by each bank accounting for 10% or more of total demand deposits;

- Detailed disclosure of the nature, term and balance of each item classified as cash equivalents of the enterprise (details for each type accounting for 10% or more of total cash equivalents).

2. Financial investments

a) Trading securities

Indicator	End of quarter			Beginning of year		
	Cost	Fair value	Allowance	Cost	Fair value	Allowance
- Total value of shares; (details of each type of shares accounting for 10% or more of total share value)						
- Total value of bonds (same as shares)						
- Other investments						
Total						

- Reasons for changes in each investment/type of shares or bonds:

+ In quantity

+ In value

- Basis for determining the fair value of trading securities.

b) Held-to-maturity investments

Indicator	End of quarter			Beginning of year		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
- Short-term						
+ Term deposits (details of each short-term term deposit accounting for 10% or more of total short-term term deposits)						
+ Bonds (details of each short-term bond investment accounting for 10% or more of total short-term bond investments)						
+ Loans (details of each short-term loan accounting for 10% or more of total short-term loans)						

+ Other investments						
- Long-term (same as short-term)						
+ Term deposits						
+ Bonds						
+ Loans						
+ Other investments						
Total						

- Disclosure of interest on held-to-maturity investments that is not recognized as revenue because it is not recoverable.

- Reasons for additional provision or reversal of provision for impairment of held-to-maturity investments.

c) Equity investments in other entities (details of each investment by ownership percentage and voting rights percentage)

Indicator	End of quarter			Beginning of year		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
- Investments in subsidiaries						
- Investments in joint ventures and associates						
- Investments in other entities + Including: Investment in BCC contracts over which the enterprise does not have joint control but receives benefits depending on after-tax profits of the BCC contracts						
Total						

- Summary of the operating results of subsidiaries, joint ventures and associates, and the status of BCC contracts during the period.

- Material transactions between the enterprise and subsidiaries, joint ventures, associates and BCCs during the period.

- Where the fair value or recoverable amount of an investment cannot be determined, clearly explain the reason.

- Basis for determining the value of intangible fixed assets such as intellectual property rights, etc. when making capital contributions to subsidiaries, joint ventures and associates.

3. Trade receivables

Indicator	End of quarter		Beginning of year	
	Carrying amount	Allowance	Carrying amount	Allowance
a) Short-term trade receivables	9.468.143.169		8.983.347.021	
- 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 (same as short-term)				
c) Trade receivables from related parties (details by counterparty)				
Total	9.468.143.169		8.983.347.021	

- Reasons for additional allowance or reversal of allowance for doubtful debts.

4. Other receivables

Indicator	End of quarter		Beginning of year	
	Carrying amount	Allowance	Carrying amount	Allowance
a) Short-term				
- Receivables for dividends and profits distributed				
- Receivables from employees				
- Deposits and pledges				
- Lending of non-monetary assets				
- Payments made on behalf of others				
- Other receivables				
b) Long-term (same as short-term)				
c) Receivables from BCC contracts jointly controlled by the enterprise				
Total				

- The enterprise must disclose in detail the nature, contents, value, advance period, settlement period, expected recovery period, overdue recovery period (if any), etc. and other relevant information on cash and assets delivered by the enterprise to individuals or departments within the enterprise for deposits, pledges or escrow in the form of advances or other receivables accounting for 10% or more of total other receivables. If the parties agree that the recipient of cash or assets must pay interest to the enterprise, the enterprise must disclose in detail the interest rate, interest payment period, form of interest payment, etc. and should record and account for the transaction based on its substance rather than its legal form or name.

- Disclosure of information on BCC contracts accounting for 10% or more of the enterprise's total BCC contract value / having a material effect:

+ Number/Name of the BCC contract.

+ Nature of the BCC contract (description of the relationship among the participating parties, terms and conditions of the BCC contract, and the enterprise's rights and obligations in relation to the BCC contract, etc.)

+ Status and progress of performance of the BCC contract.

+ Other necessary information, such as the basis for revaluing the jointly controlled assets distributed from the BCC contract (if any), etc.

5. Assets pending resolution due to shortages (details by type of shortage asset)

Indicator	End of quarter		Beginning of year	
	Quantity	Value	Quantity	Value
a) Cash;				
b) Inventories;				
c) Fixed assets;				
d) Other assets.				
Total				

The enterprise must further disclose the expected time frame for identifying the cause of each type of asset shortage pending resolution, the results of resolving asset shortages pending resolution reported in the prior-period Statement of Financial Position (resolved during the period and not yet resolved in the current period), and the reasons why asset shortages pending resolution reported in the prior-period Statement of Financial Position have not been resolved in the current period, etc.

6. Bad debts

Indicator	End of quarter			Beginning of year		
	Original debt value	Recoverable amount	Debtor	Original debt value	Recoverable amount	Debtor
- Total value of receivables and loans overdue or not yet overdue but difficult to recover (including details of overdue period and value of overdue receivables and loans by counterparty if the receivable from that counterparty accounts for 10% or more of total overdue debt)						
- Recoverability of overdue receivables						
Total						

- Disclosure of penalties, interest receivable on overdue payments, etc. arising from receivables that are not recoverable and therefore are not recognized as revenue by the enterprise.

7. Inventories:

Indicator	End of quarter		Beginning of year	
	Cost	Allowance	Cost	Allowance
- Goods in transit				
- Raw materials and supplies				
- Tools and supplies	5.700.000			
- Work in progress				
- Finished goods				
- Merchandise				
- Goods sent for sale				
- Raw materials and supplies in bonded warehouses				
Total	5.700.000			

- Basis for allocating raw materials and supplies

- Value of slow-moving, substandard, obsolete or technically outdated inventories, etc. that are not saleable at period-end; causes and treatment plan for slow-moving, substandard, obsolete or technically outdated inventories, etc.;

- Value of inventories pledged or mortgaged as collateral for liabilities at period-end;

- Reasons for additional allowance or reversal of allowance for inventory write-downs.

8. Long-term work in progress

Indicator	End of quarter		Beginning of year	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Long-term production and business work in progress (details by type, stating reasons why production of work-in-progress assets was abnormally interrupted)				
Total				
b) Construction in progress (details for projects accounting for 10% or more of total construction in progress)				
- Purchases				
- Construction in progress				
- Periodic repairs and maintenance				
- Upgrades and improvements to fixed assets				
Total				

9. Increases and decreases in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Means of transport and transmission equipment	Perennial bearer plants		Total
Historical cost						
Opening balance						
- Purchases during the year						
- Completed construction in progress						
- Other increases						
- Transfers to investment properties						
- Disposals and sales						
- Other decreases						
Closing balance						
Accumulated depreciation/amortization						
Opening balance						
- Depreciation/amortization for the year						
- Other increases						

- Transfers to investment properties						
- Disposals and sales						
- Other decreases						
Closing balance						
Net book value						
- At the beginning of the year						
- At the end of the year						

- Net book value at period-end of tangible fixed assets pledged or mortgaged as collateral for borrowings;
- Disclosure of perennial bearer plants and working animals (if any);
- Detailed list of existing tangible fixed assets and those disposed of/sold/transferred during the period with values accounting for 10% or more of total tangible fixed assets;
- Tangible fixed assets at quarter-end that have been fully depreciated but are still in use;
- Tangible fixed assets at quarter-end pending disposal;
- Commitments to purchase or sell tangible fixed assets of significant value in the future;
- Other changes in tangible fixed assets.

10. Increases and decreases in intangible fixed assets:

Item	Land use rights	Copyrights	Industrial property rights	Software		Total
Historical cost						
Opening balance						
- Purchases during the year						
- Internally generated by the enterprise						
- Increase from business combinations						
- Other increases						
- Disposals and sales						
- Other decreases						
Closing balance						
Accumulated depreciation/amortization						
Opening balance						
- Depreciation/amortization for the year						
- Other increases						
- Disposals and sales						
- Other decreases						
Closing balance						
Net book value						

- At the beginning of the year						
- At the end of the year						

- Detailed list of existing intangible fixed assets and those disposed of/sold/transferred during the period with values accounting for 10% or more of total intangible fixed assets;
- Net book value at period-end of intangible fixed assets pledged or mortgaged as collateral for borrowings;
- Intangible fixed assets that have been fully amortized but are still in use;
- Changes in amortization method;
- Disclosure of figures and other explanations.

11. Increases and decreases in finance-lease fixed assets:

Item	Buildings and structures	Machinery and equipment	Means of transport and transmission equipment		Total
Historical cost					
Opening balance					
- Finance leases during the year					
- Purchase of finance-lease fixed assets					
- Other increases					
- Return of finance-lease fixed assets					
- Other decreases					
Closing balance					
Accumulated depreciation/amortization					
Opening balance					
- Depreciation/amortization for the year					
- Purchase of finance-lease fixed assets					
- Other increases					
- Return of finance-lease fixed assets					
- Other decreases					
Closing balance					
Net book value					
- At the beginning of the year					
- At the end of the year					

- Additional lease payments recognized as expenses during the year;
- Basis for determining additional lease payments;

- Terms for lease renewal or purchase option;
- Detailed list of existing finance-lease fixed assets with values accounting for 10% or more of total finance-lease fixed assets.

12. Biological assets

12.1. Other biological assets, excluding mature bearer animals

Indicator	End of quarter		Beginning of year	
	Cost	Recoverable amount	Cost	Recoverable amount
1. Animals raised for one-time products				
a) Short-term animals raised for one-time products				
b) Long-term animals raised for one-time products				
2. Seasonal crops or crops for one-time products				
a) Short-term seasonal crops or crops for one-time products				
b) Long-term seasonal crops or crops for one-time products				
3. Bearer animals not yet mature				

- Description of biological assets with values accounting for 10% or more of total biological assets: nature, characteristics of each type of biological asset, accounting policies applied to each type, etc.;
- Method for allocating care and cultivation costs during the period among parent biological assets, newly created biological assets, agricultural produce, etc.;
- Depreciation/amortization method for biological assets;
- Useful life / depreciation rate of biological assets;
- Total carrying amount and accumulated depreciation/amortization at the beginning and end of the accounting period;
- Provisions for impairment of biological assets (if any);
- Value of biological assets pledged or mortgaged as collateral for liabilities at period-end;
- Commitments for investment in or purchase of biological assets;
- Changes such as disclosure of fair value less costs to sell of biological assets that the enterprise can observe and measure (if any);
- Disclosure of other matters relating to biological assets.

12.2. Mature bearer animals

Item	Group 1	Group 2			Total
Historical cost					
Opening balance					
- Purchases during the year					
- Disposals and sales					
- Other decreases					

Closing balance					
Accumulated depreciation/amortization					
Opening balance					
- Depreciation/amortization for the year					
- Other increases					
- Disposals and sales					
- Other decreases					
Closing balance					
Net book value					
- At the beginning of the year					
- At the end of the year					

Groups 1, 2, etc. by group of mature bearer animals according to the enterprise's classification.

13. Increases and decreases in investment properties:

Item	Beginning balance	Increase during quarter	Decrease during quarter	Ending balance
a) Investment properties for lease				
Historical cost				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation/amortization				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
b) Investment properties 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				
Net book value				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				

- Net book value at period-end of investment properties pledged or mortgaged as collateral for borrowings;
 - Historical cost of investment properties that have been fully depreciated but are still leased out or held for capital appreciation;
 - Detailed list of existing investment properties and those disposed of/sold during the period with values accounting for 10% or more of total investment properties;
 - Disclosure of figures and other explanations.
- Disclosure of figures and other explanations.**

Item	End of quarter	Beginning of year
a) Short-term (details by expense item)		
b) Long-term (details by expense item)		
Total		

14. Deferred expenses

Item	End of quarter	Beginning of year
a) Short-term (details by line item)		
b) Long-term (details by line item)		
Total		

15. Other assets

Item	End of quarter	During the quarter		Beginning of year
		Increase	Decrease	
a) Short-term borrowings (detailed disclosure by counterparty if the balance accounts for 10% or more of total short-term borrowings)	12.432.106.523			12.432.106.523
b) Long-term borrowings (same as short-term)				
c) Borrowings from related parties				
Total	12.432.106.523			12.432.106.523

16. Borrowings and finance lease liabilities

Term	Q1 2026			Q1 2025		
	Total finance lease payments	Lease interest paid	Principal repaid	Total finance lease payments	Lease interest paid	Principal repaid
Up to 1 year						
Over 1 year to 5 years						
Over 5 years						
Finance lease liabilities from related parties						
Total						

dd) Finance lease liabilities (detailed disclosure by counterparty if the balance accounts for 10% or more of total finance lease liabilities)

Item	End of quarter		Beginning of year	
	Principal	Interest	Principal	Interest
- Borrowings				
- Finance lease liabilities				
- Reasons for overdue unpaid amounts				
Total				

dd) Overdue borrowings and finance lease liabilities (detailed disclosure by counterparty if the balance accounts for 10% or more of total overdue borrowings and finance lease liabilities)

Item	End of quarter		Beginning of year	
	Principal	Interest	Principal	Interest
- Borrowings				
- Finance lease liabilities				
- Reasons for overdue unpaid amounts				
Total				

e) Overdue borrowings and finance lease liabilities from related parties

Item	End of quarter	Beginning of year
a) Short-term trade payables	1.486.982.727	6.409.558.400
- Details by counterparty accounting for 10% or more of total payables		
- Payables to other parties		
b) Long-term trade payables (details same as short-term)		
Total	1.486.982.727	6.409.558.400
c) Overdue unpaid debts		
- Details by counterparty accounting for 10% or more of total overdue amounts		

- Other parties		
Total		
d) Trade payables to related parties (details by counterparty)		

17. Trade payables

Item	End of quarter	Beginning of year
Dividends and profits payable		

18. Dividends and profits payable

- Disclosure of the payment term for dividends or profits in cash or non-monetary assets to shareholders and owners, etc.

- *Dividends and profits committed to be paid but overdue and not yet paid by the enterprise to shareholders and owners, etc.*

Item	Beginning of year	Payable during the quarter	Actually paid during the quarter	End of quarter
a) Payables (details by type of tax)				
- Short-term				
- Long-term				
Total				
b) Receivables (details by type of tax)				
- Short-term				
- Long-term				
Total				

19. Taxes and other payables to the State

Where the enterprise is subject to additional corporate income tax under global minimum tax rules, it must disclose the criteria or basis for recognizing the additional corporate income tax payable in the reporting year as well as adjustments to tax obligations arising from differences between the tax declaration year and the year in which additional corporate income tax expense is recognized under global minimum tax regulations, etc.

Item	End of quarter	Beginning of year
a) Short-term (details by expense item)		
b) Long-term (details by expense item)		
Total		

20. Accrued expenses

Item	End of quarter	Beginning of year
a) Short-term		
- Surplus assets pending resolution		
- Trade union fees		
- Social insurance	407.300	2.550.000

- Health insurance	477.900	450.000
- Unemployment insurance	212.400	200.000
- Short-term deposits and pledges received		
- Other payables and liabilities	2.168.290.736	9.221.976.086
Total	2.169.388.336	9.225.176.086
b) Long-term (details by line item)		
- Long-term deposits and pledges received		
- Other payables and liabilities		
c) Overdue unpaid debts (details by line item, stating reasons for overdue unpaid debts)		

21. Other payables

Item	End of quarter	Beginning of year
a) Short-term	10.845.316.757	10.845.316.757
- Other deferred revenue		
b) Long-term (details by item)		
c) Inability to perform contracts with customers (details by item and reasons for inability to perform contracts with customers)		
Total	10.845.316.757	10.845.316.757

22. Deferred revenue

23. Bonds issued

Item	End of quarter	Beginning of year
a) Bonds issued		
- Issued at par		
- Issued at discount		
- Issued at premium		
Total		
b) Detailed disclosure of bonds held by related parties (by bond type)		
c) Bond issuance costs		
Total		

23.1. Ordinary bonds (details by type)

The enterprise must disclose in detail the issuance date, number of each type of bonds issued, bond interest rate, original maturity of bonds issued by each group of bonds issued at par, at discount or at premium, and the method of amortizing discounts or premiums and bond issuance costs, etc.

23.2. Convertible bonds:

The enterprise must disclose information on:

a) Convertible bonds at the beginning of the period:

- Issuance date, original maturity and remaining maturity of each type of convertible bond;
- Quantity, 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;
- Value of the liability component and equity conversion option component of each type of convertible bond.

b) Convertible bonds additionally issued during the period:

- Issuance date, original maturity and remaining maturity of each type of convertible bond;
- Quantity, 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;
- Issuance date and original maturity of each type of convertible bond;

c) Convertible bonds converted into shares during the period:

- Quantity of each type of bonds converted into shares during the period;
- Number of shares additionally issued during the period for conversion of bonds;
- Value of the liability component of convertible bonds credited to equity.

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

- Quantity of each type of bonds matured but not converted into shares during the period;
- Value of the liability component of convertible bonds repaid to investors.

dd) Convertible bonds at the end of the period:

- Issuance date, original maturity and remaining maturity of each type of convertible bond;
- Quantity, 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;
- Original maturity and remaining maturity of each type of convertible bond;

e) Detailed disclosure of convertible bonds held by related parties (disclosures similar to items a, b, c, d and dd above).

24. Preferred shares classified as liabilities

- Par value;
- Issued to (management, officers, employees, other parties);
- Mandatory redemption terms or terms requiring the issuer to pay dividends at a fixed rate irrespective of the issuer's business results (timing, redemption price and other basic terms of the issuance contract);
- Value redeemed during the period;

- Other disclosures.

Item	Beginning of year	Provision increases during the quarter	Provision decreases during the quarter	End of quarter
a) Short-term (details by type of provision)				
Total				
b) Long-term (same as short-term)				

Total				
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25. Provisions

- The enterprise must disclose information on legal or constructive obligations, basis for estimating value (if any), etc. for environmental restoration, dismantling, site restoration and return obligations.

- *Detailed disclosure of total estimated costs that the enterprise expects to incur for severance allowances to employees in accordance with labor laws.*

26. Deferred tax assets and deferred tax liabilities

Item	End of quarter	Beginning of year
- CIT rate used to determine deferred tax assets		
- Deferred tax assets relating to deductible temporary differences		
- Deferred tax assets relating to unused tax losses		
- Deferred tax assets relating to unused tax incentives		
- Offset against deferred tax liabilities		
Deferred tax assets		

a) Deferred tax assets

Item	End of quarter	Beginning of year
- CIT rate used to determine deferred tax liabilities		
- Deferred tax liabilities arising from taxable temporary differences		
- Offset against deferred tax assets		

b) Deferred tax liabilities

27. Equity

Item	Equity items								Total
	Owners' contributed capital	Share premium	Conversion option of convertible bonds	Other owners' capital	Revaluation surplus	Foreign exchange differences	Retained earnings after tax and funds	Other items ...	
<i>A</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	
Prior-year opening balance									
- Capital increase in Q1 2025									
- Profit in Q1 2025	603.109.880	8.329.176.							611.439.056.
- Other increases	.000	600							600
- Capital decrease in Q1 2025									
- Loss in Q1 2025									
- Other decreases									
Current-year opening balance	603.109.880	8.329.176.							611.439.056.
	.000	600							600

- Capital increase in Q1 2026									
- Profit in Q1 2026									
- Other increases									
- Capital decrease in Q1 2026									
- Loss in Q1 2026									
- Other decreases									
Closing balance at quarter-end	603.109.880.000	8.329.176.600							611.439.056.600

a) Reconciliation of movements in equity

Item	End of quarter	Beginning of year
- Capital contributed by the parent company (if a subsidiary)		
- Capital contributed by other parties		
Total		

b) Details of owners' contributed capital

Item	Q1 2026	Q1 2025
- Owners' investment capital		
+ Contributed capital at beginning of year		
+ Capital contributions increased during the year		
+ Capital contributions decreased during the year		
+ Contributed capital at end of year		
- Dividends and profits distributed		

c) Capital transactions with owners and distribution of dividends and profits

Item	End of quarter	Beginning of year
- Number of shares authorized for issue		
- Number of shares sold to the public		
+ Ordinary shares		
+ Preferred shares (classified as equity)		
- Number of shares repurchased (treasury shares / shares repurchased by the Company)		
+ Ordinary shares		
+ Preferred shares (classified as equity)		
- Number of shares outstanding		
+ Ordinary shares		
+ Preferred shares (classified as equity)		

d) Shares

* Par value of outstanding shares:

dd) Dividends and profits

- Dividends and profits declared after the end of the accounting period:

+ Dividends and profits declared on ordinary shares or charter capital:

+ Dividends declared on preferred shares:

+ Share dividends

+ Portion of profits distributed to increase charter capital of the investee enterprise....

- Cumulative dividends on preferred shares not yet recognized:

- Disclosure that the enterprise cannot use all proceeds received from public offering or issuance of shares because such proceeds are frozen.

e) Reasons for increases/decreases in the enterprise's equity items

- Share premium;

- Conversion option of convertible bonds;

- Development investment fund;

- Treasury shares / shares repurchased by the Company;

- Other equity funds;

g) Income and expenses, gains or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards.

Item	Q1 2026	Q1 2025
Reasons for changes between beginning-of-year and end-of-year amounts (circumstances of revaluation, assets revalued, decision basis, etc.).		

28. Revaluation surplus

Item	Q1 2026	Q1 2025
- Foreign exchange differences from translating Financial Statements prepared in a foreign currency into VND		
- Foreign exchange differences arising from other causes (state causes)		

29. Foreign exchange differences

Item	End of quarter	Beginning of year
a) Leased external assets: Total future minimum lease payments under non-cancellable operating leases by term		
- Up to 1 year		
- Over 1 year to 5 years		
- Over 5 years		

30. Off-Statement of Financial Position items

- The enterprise must disclose the quantity, types, characteristics, nature, lease term, etc. of each type or group of leased external assets at the end of the accounting period.

b) Assets held in custody, consignment, processing, or import/export entrustment

- Disclosure of the value and reasons for significant cash and cash equivalents held by the enterprise but not available for use due to legal restrictions or other binding obligations that the enterprise must comply with.

- Detailed disclosure of the nature, quantity, types, technical specifications, specifications, quality, etc. of each type of products, supplies, goods and assets held in custody or processed at the end of the accounting period. Logistics and warehouse management enterprises must disclose detailed

information on goods being held in custody, the rights and obligations of the parties in preserving such goods, and any significant risks related to goods held in custody, etc. If specific disclosure of information on goods held in custody is not possible, the enterprise must state and explain the reason why such disclosure cannot be made.

- Goods received for sale on behalf of others, consignment sale, agency sale, or import/export entrustment: The enterprise must disclose in detail the quantity, types, specifications and quality of each type of goods;

- Assets received as pledges or mortgages: The enterprise must disclose details of each type of asset received as pledge or mortgage, each term and pledgor/mortgagor, etc.

- Surplus assets of other entities discovered during physical inventory.

c) Infrastructure assets not included in State capital at the enterprise: The enterprise must disclose historical cost and accumulated depreciation in accordance with relevant laws.

d) Assets of the enterprise used as pledges or mortgages: The enterprise must disclose details of each type of asset used as pledge or mortgage, each term and pledgee/mortgagee, etc.

dd) Foreign currencies: USD 3,667,469.0000.

Monetary gold: The enterprise must present quantity using domestic units of measurement.

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

e) Written-off doubtful debts: The enterprise must disclose details of the value (in original currency and VND) of doubtful debts written off within 10 years from the write-off date by debtor, and the reasons for writing off such doubtful debts.

g) Deferred payment/installment interest when purchasing assets: The enterprise must disclose the number of deferred/installment periods, total interest payable, interest paid, and interest payable outstanding when purchasing assets on deferred payment or installment terms.

h) Deferred payment/installment interest when selling assets: The enterprise must disclose the number of deferred/installment periods, total interest receivable, interest received, and interest receivable outstanding when selling assets on deferred payment or installment terms.

31. Portion of assets that the enterprise holds for other parties but whose use is restricted due to legal limitations or liabilities that the enterprise is obliged to settle under contractual agreements or legal regulations (for example, assets under BCC contracts, cash frozen when a public company issues/offers shares to raise capital from shareholders, etc.)

Item (Depending on the nature of the item, disclose appropriately based on the enterprise's actual circumstances)	Q1 2026	Q1 2025
Assets		
- Cash and cash equivalents		
- Receivables		
- Inventories		
- Fixed assets		
- Investment properties		
- Other assets		
Total		
Liabilities		

- Trade payables		
- Borrowings payable		
- Accrued expenses		
- Other payables		
Total		

32. Other information that the enterprise considers necessary to disclose or explain to provide useful information to users

- Disclosure of the basis for determining the value of non-monetary assets received as funding or donations;
- Other information.

VII. Additional information for items presented in the Statement of Profit or Loss

Currency unit: VND

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

Item	Q1 2026	Q1 2025
a) Revenue	1.399.595.702	
- Revenue from sale of products and goods (excluding revenue from sale and disposal of investment properties)	1.399.595.702	
- Revenue from rendering of services (excluding construction services)		
- Revenue from construction services		
+ Revenue from construction services arising during the period		
+ Cumulative revenue from construction services recognized up to the end of the accounting period		
- Subsidy and price support revenue		
- Other revenue		
Total	1.399.595.702	
b) Revenue from related parties (details by counterparty)		

c) Where the enterprise generates revenue from transactions involving the sale of tourist apartments, officetel units or similar products, it must disclose in the Financial Statements its accounting policy, the nature of the contract (rights and obligations of the parties) and the accounting recognition method that the enterprise considers most appropriate.

2. Deductions from revenue

Item	Q1 2026	Q1 2025
- Trade discounts		
- Sales allowances		
- Sales returns		
Total		

3. Cost of goods sold

Item	Q1 2026	Q1 2025
- Cost of products and goods sold (excluding net book value and costs of sale/disposal of investment properties)	1.273.780.064	6.556.608.000
- Cost of services rendered (including construction services)		
- Value of inventory losses during the period		
- Value of abnormal wastage of each type of inventory during the period		
- Abnormal production costs recognized directly in cost of goods sold		
- Allowance for inventory write-downs and allowance for impairment of biological assets		
- Reductions of cost of goods sold		
Total	1.273.780.064	6.556.608.000

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

Item	Q1 2026	Q1 2025
- Revenue from sale and disposal of investment properties		
- Net book value of investment properties		
- Costs of sale and disposal of investment properties		
Gain/loss from sale and disposal of investment properties		

5. Financial income

Item	Q1 2026	Q1 2025
- Interest income from deposits and loans		
- Gains from sale and disposal of financial investments		
- Dividends and profits distributed in cash or non-monetary assets		
- Foreign exchange gains		
- Interest on deferred-payment and installment sales		
- Payment discounts received		
- Other financial income	141.836	14.348
Total	141.836	14.348

6. Financial expenses

Item	Q1 2026	Q1 2025
- Borrowing costs		
- Losses from sale and disposal of financial investments		
- Foreign exchange losses		
- Interest on deferred-payment and installment purchases		
- Payment discounts granted		
- Allowance for decline in value of trading securities and provision for impairment of investments in other entities		
- Unsuccessful bond/share issuance costs		

- Other financial expenses	248.642.130	248.642.130
- Reductions of financial expenses		
Total	248.642.130	248.642.130

7. Other income

Item	Q1 2026	Q1 2025
- Disposal and sale of fixed assets		
- Gains from revaluation of assets contributed as capital		
- Penalties received		
- Tax reductions		
- Support, sponsorships and donations recognized as other income		
- Other items		
Total		

8. Other expenses

Item	Q1 2026	Q1 2025
- Net book value of fixed assets and costs of disposal and sale of fixed assets		
- Losses from revaluation of assets contributed as capital		
- Penalties imposed		
- Other expenses	320.000.000	
Total	320.000.000	

9. Selling expenses and general and administrative expenses

Item	Q1 2026	Q1 2025
a) General and administrative expenses incurred during the period	226.692.507	35.706.962
- Details of items accounting for 10% or more of total G&A expenses		
- Other G&A expenses	226.692.507	35.706.962
b) Selling expenses incurred during the period		
- Details of items accounting for 10% or more of total selling expenses		
- Other selling expenses		
c) Reductions of selling expenses and G&A expenses		
- Reversal of warranty provisions for products, goods and construction works		
- Reversal of restructuring provisions and other provisions		
- Other reductions		

10. Production and business costs by element

Item	Q1 2026	Q1 2025
- Raw material and supply costs		
- Labor costs		
- Depreciation and amortization of fixed assets		

- Outsourced service costs	226.692.507	35.706.962
- Other cash expenses		
Total	226.692.507	35.706.962

Note:

For the disclosure item 'Production and business costs by element', depending on the characteristics and business lines of the enterprise and based on the opening balances and movements during the period of relevant accounting accounts, the enterprise should disclose detailed production and business costs by element reflected in the Statement of Profit or Loss.

Where, due to the nature of its business, the enterprise cannot present information in the Statement of Profit or Loss by function of expense, it may present the information by nature of expense. When disclosing production and business costs by element, the total production and business costs by element must equal the total expenses recognized in the Statement of Profit or Loss.

The enterprise may select another basis provided that expenses by element are fully disclosed.

11. Corporate income tax expense

Item	Q1 2026	Q1 2025
- Accounting profit before tax		
- Tax calculated at the current CIT rate		
Adjustments (depending on the enterprise's characteristics, disclose adjustment items as appropriate):		
- Non-taxable income		
- Non-deductible expenses		
- Under/(over) provision from prior years		
CIT expense		
Current CIT expense		
Deferred CIT expense (**)		
CIT expense (*)		

(*) Corporate income tax expense for the financial year is estimated based on taxable income and may be adjusted depending on examination by the tax authorities.

(**) <i>Deferred corporate income tax expense</i>	Q1 2026	Q1 2025
- Deferred corporate income tax expense arising from taxable temporary differences		
- Deferred corporate income tax expense arising from reversal of deferred tax assets		
- Deferred corporate income tax income arising from deductible temporary differences		
- Deferred corporate income tax income arising from unused tax losses and tax incentives		
- Deferred corporate income tax income arising from reversal of deferred tax liabilities		
- Total deferred corporate income tax expense		

VIII. Additional information for items presented in the Statement of Cash Flows

1. Cash held by the enterprise but not available for use

Detailed disclosure of the value and reasons for cash and cash equivalents held by the enterprise but not available for use due to legal restrictions or other binding obligations that the enterprise must comply with.

2. Non-cash transactions affecting the Statement of Cash Flows in the future

Item	Q1 2026	Q1 2025
- Purchase of assets by assuming directly related liabilities or through finance lease transactions		
- Acquisition of businesses through share issuance		
- Conversion of debt into equity		
- Other non-cash transactions		

3. Actual proceeds from borrowings during the period:

- Proceeds from borrowings under ordinary loan agreements;
- Proceeds from issuance of ordinary bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preferred shares classified as liabilities;
- Proceeds from sale and repurchase transactions of Government bonds and securities repos;
- Proceeds from other forms of borrowing.

4. Actual repayments of loan principal during the period:

- Repayments of loan principal under ordinary loan agreements;
- Repayments of ordinary bond principal;
- Repayments of convertible bond principal;
- Repayments of principal of preferred shares classified as liabilities;
- Payments for sale and repurchase transactions of Government bonds and securities repos;
- Repayments of loans in other forms.

5. Acquisition and disposal of subsidiaries during the reporting period

- Total value of subsidiaries acquired or disposed of during the period;
- Portion of the acquisition or disposal value of subsidiaries paid in cash and cash equivalents;
- Cash and cash equivalents actually held by the subsidiary or other business acquired or disposed of;
- Value of assets (summarized by type of asset) other than cash and cash equivalents and liabilities in the subsidiary acquired or disposed of during the period.

IX. Other information

1. Contingent liabilities, commitments and other financial information:

2. Events after the end of the accounting period:

3. Related-party information (other than the information disclosed in the sections above).

4. Presentation of assets, revenue and operating results by segment (by business line or geographical area) in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting

(1):...

(2):...

5. Comparative information (changes in information in the Financial Statements of prior accounting periods):

6. Information on compliance with the going concern assumption where management determines that events or conditions exist that may cast significant doubt on the entity's ability to continue as a going concern. In such case, the enterprise's notes to the financial statements must:

- Fully describe the principal events or conditions that give rise to significant doubt about the enterprise's ability to continue as a going concern and management's plans to address those events or conditions;
- State clearly the uncertainties known to the enterprise's management relating to events or conditions that may cast significant doubt on the enterprise's ability to continue as a going concern;
- State management's conclusion as to whether material uncertainties related to going concern exist, thereby determining whether the enterprise can recover its assets and settle its liabilities in the ordinary course of business.

7. Disclosure of significant assumptions and estimates, including:

- a) Nature of assumptions or estimation uncertainty;
- b) Reasons and amounts that may be affected by assumptions or estimation uncertainty;
- c) Assessment of the likelihood of different scenarios;
- d) Measures/solutions expected to be implemented by management to limit the impact on Financial Statement items if uncertainty may arise in the next financial year.

8. Other measures/solutions

X. Amendments and additions to the forms, names and contents of Financial Statement line items compared with the Financial Statement forms prescribed by the Ministry of Finance (if any)

- Names of line items amended, supplemented or changed in accordance with regulations: ...
- Contents of line items amended, supplemented or changed in accordance with regulations:
- Reason for change:...

Prepared by

(Sign, full name)

Hoàng Xuân Vững

Chief accountant

(Sign, full name)

Hoàng Xuân Vững

Form, Day 24-month 4 year 2026

Chairman of the Board

(Signature, seal)



CHỦ TỊCH
Nguyễn Đình Hưng

Accounting practice certificate No.:

Accounting service organizations: