

XUAN HOA VIET NAM JOINT STOCK COMPANY

FINANCIAL STATEMENTS

QUARTER 2/2026
(01/04/2026 to 30/06/2026)

FINANCIAL STATUS REPORT

As at 30/06/2026

(Applies to businesses meet the assumption of continuous operation)

Unit: VND

ASSETS	Code	Explan ation	Closing	Opening
1	2	3	4	5
A. SHORT-TERM ASSETS	100		349,412,490,867	344,695,291,285
I. CASH AND CASH EQUIVALENT VALUE	110	V.1	58,462,327,291	26,782,989,796
1. Cash	111		58,462,327,291	26,782,989,796
2. Cash equivalents	112			
III. Short-term receivables	130		128,149,783,474	144,923,320,405
1. Short-term receivables from customers	131	V.2a	57,439,290,114	75,053,185,943
2. Short-term advance payments to sellers	132	V.4	23,672,076,094	21,446,509,761
3. Short-term internal receivables	133			
4. Receivables according to construction contract	134			
5. Other short-term receivables	135	V.3a	54,749,665,144	56,159,364,876
6. Provision for short-term bad debts (*)	136	V.2c	-7,711,247,878	-7,735,740,175
7. Missing assets awaiting resolution	137			
IV. Inventory	140	V.5	155,529,169,143	166,240,362,742
1. Inventory	141		157,536,822,107	168,248,015,706
2. Provision for devaluation of inventory (*)	142		-2,007,652,964	(2,007,652,964)
VI. Other short-term assets	160		7,271,210,959	6,748,618,342
1. Costs waiting for short-term allocation	161	V.6a	147,687,734	379,965,107
2. VAT is deductible	162		6,806,811,008	6,051,941,018
3. Taxes and other amounts receivable from the State	163	V.7a	316,712,217	316,712,217
4. Repurchase transactions of Government bonds	164			
5. Other short-term assets	165			
B. LONG-TERM ASSETS	200		316,917,195,930	318,635,400,466
I. LONG-TERM RECEIVABLE	210		148,041,986,751	147,667,876,751
1. Long-term receivables from customers	211	V.2b	15,623,247,251	15,623,247,251
2. Long-term advances to supplies	212			
3. Working capital in subsidiaries	213			
4. Long-term inter-company receivables	214			
5. Receivables of long-term loans	215	V.3b	133,918,739,500	133,544,629,500
6. Other long-term receivables	216	V.2c	-1,500,000,000	-1,500,000,000
7. Provisions for long-term bad debts (*)	219			
I. FIXED ASSETS	220		126,938,730,562	135,055,334,302
1. Tangible fixed assets	221		126,413,288,723	134,410,441,919
- Historical Cost	222	V.8	417,683,131,073	416,063,919,398

FINANCIAL STATUS REPORT

As at 30/06/2026

(Applies to businesses meet the assumption of continuous operation)

Unit: VND

- Accumulated depreciation (*)	223		(291,269,842,350)	(281,653,477,479)
2. Financial lease assets	224			
- Historical Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible assets	227	V.9	525,441,839	644,892,383
- Historical Cost	228		4,639,933,998	4,639,933,998
- Accumulated amortization (*)	229		(4,114,492,159)	(3,995,041,615)
III. INVESTMENT PROPERTIES	230			
- Historical Cost	231			
- Accumulated amortization (*)	232			
IV. UNFINISHED LONG-TERM ASSETS	240			
1. Long-term work in progress	241			
2. Capital construction in progress	242			
V. LONG-TERM FINANCIAL INVESTMENTS	250			456,467,675
1. Investment in subsidiaries	251			
2. Investments in joint venture, corporations	252			456,467,675
VI. OTHER NON-CURRENT ASSETS	260	V10	31,536,701,068	31,036,701,068
1. Long-term prepayment	261		2,500,000,000	2,000,000,000
2. Deferred tax assets	262		29,036,701,068	29,036,701,068
3. Long-term equipment, supplies and spare parts	263			
4. Other non-current assets	268			
VII. Other long-term assets	270		10,399,777,549	4,419,020,670
1. Costs awaiting long-term allocation	271	V.6b	10,399,777,549	4,419,020,670
TOTAL ASSETS (280 = 100 + 200)	280		666,329,686,797	663,330,691,751

RESOURCES	Code	Explana tion	Closing	Opening
1	2	3	4	5
C. LIABILITIES	300		306,963,940,182	258,233,171,549
I. CURRENT LIABILITIES	310		295,973,682,487	242,862,913,854
1. Short-term payables to suppliers	311		55,470,314,109	66,503,407,060
2. Buyer pays short-term in advance	312		14,728,831,328	9,427,497,179
3. Must pay dividends and profits	313	V11	42,294,926,000	121,926,000
4. Taxes and other amounts payable to the state	314	V.7a	246,674,617	217,484,675
5. Payable to employees	315		5,311,801,448	11,358,594,307
6. Short-term payable expenses	316		677,821,918	255,956,103
7. Short-term internal payables	317			

FINANCIAL STATUS REPORT

As at 30/06/2026

(Applies to businesses meet the assumption of continuous operation)

Unit: VND

8. Payable according to the progress of short-term	318			
9. Revenue waiting for short-term allocation	319			
10. Other short-term payables	320	V.11	4,397,734,871	3,649,047,525
11. Short-term financial lease loans and debt	321	V.13a,b	169,250,653,857	150,278,021,370
12. Provision for short-term payables	322			
13. Bonus and welfare fund	323		3,594,924,339	1,050,979,635
14. Price stabilization fund	324			
15. Resale transactions of Government bonds	325			
II. LONG-TERM LIABILITIES	330		10,990,257,695	15,370,257,695
1. Long-term payables to suppliers	331			
2. Buyer pays in advance long term	332			
3. Taxes and long-term state payables	333			
4. Long-term expenses	334			
5. Internal payables for business capital	335			
8. Other long-term payables	338			
9. Long-term financial lease loans and debt	339	V.13c	10,990,257,695	15,370,257,695
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax payable	342			
D. OWNER'S EQUITY	400		359,365,746,615	405,097,520,202
1. Owner's capital contribution	411		210,965,000,000	210,965,000,000
- Ordinary shares have voting rights	411a		210,965,000,000	210,965,000,000
- Preference shares	411b			
2. Capital surplus	412			
3. Bond conversion option	413			
4. Other capital of the owner	414			
5. Own repurchased shares (*)	415		(100,000,000)	(100,000,000)
6. Differences in asset revaluation	416			
7. Exchange rate differences	417			
8. Development investment fund	418			
9. Other funds belonging to equity	419			
10. Undistributed after-tax profits	420		148,500,746,615	194,232,520,202
- Undistributed PAT until the end of the previous	420a		147,059,520,202	129,265,401,380
- Undistributed NPAT this period	420b	V.12	1,441,226,413	64,967,118,822
TOTAL RESOURCES (440=300+400)	440		666,329,686,797	663,330,691,751

XUAN HOA VIETNAM JSC

Add: Nguyen Van Linh Str., Xuan Hoa Ward, Phu Tho Provice, Vietnam

Form B01-DN

Issued by No. 99/2025/TT-BTC of the Minister of
Finance on 27/10/2025

FINANCIAL STATUS REPORT

As at 30/06/2026

(Applies to businesses meet the assumption of continuous operation)

Unit: VND

Preparer



Dang Thi Hoa

Chief Accountant



Nguyen Thi Hieu



Phu Tho, July 20th, 2026

General Director

Nguyen Anh Tuan

Profit and Loss Statement interim

(Full form)

Quarter 2 of 2026

Unit: VND

Description	Code	Note	Quarter 1/2026		Accumulation	
			Current period	Previous period	Current year	Previous year
1	2	3	4	5	6	7
1. Gross sales of merchandise	01	V.15	96,469,605,171	117,979,759,559	238,475,725,734	237,248,974,986
2. Deductions	02	V.16	1,624,930,000	2,418,181,283	3,728,170,000	4,632,181,253
3. Net sales of merchandise (10 = 01 - 02)	10		94,844,675,171	115,561,578,276	234,747,555,734	232,616,793,733
4. Cost of goods sold	11	V.17	76,350,164,132	95,757,687,640	199,491,798,004	195,545,305,430
5. Gross profit from sales of merchandise (20 = 10 - 11)	20		18,494,511,039	19,803,890,636	35,255,757,730	37,071,488,303
6. Profit/loss from sale and liquidation of investment real estate	21					
7. Revenue from financial activities	22	V.18	926,625,241	63,780,833,734	930,160,224	64,150,468,813
8. Financial costs	23	V.19	3,378,664,483	2,802,410,940	5,728,707,309	5,420,652,918
In which: Loan interest payable	24		2,934,268,370	2,802,410,940	5,284,311,196	5,420,652,918
9. Selling expenses	25		6,542,456,377	5,535,996,022	11,734,286,838	10,199,346,433
10. Business management costs	26		8,632,917,342	10,666,456,012	17,385,894,739	20,803,353,821
11. Net profit from business activities {30=20+21+22-(23+25+26)}	30		867,098,078	64,579,861,396	1,337,029,068	64,798,603,944
12. Other income	31		96,283,685	2,319,069	104,197,345	3,669,149
13. Other expenses	32					2,670,316
14. Other profits (40=31-32)	40		96,283,685	2,319,069	104,197,345	998,833
15. Total accounting profit before tax (50 = 30 + 40)	50		963,381,763	64,582,180,465	1,441,226,413	64,799,602,777
16. Current corporate income tax expenses	51	V.20		235,673,512		235,673,512
17. Deferred corporate income tax expenses	52					
Profit after corporate income tax (60 = 50 - 51 - 52)	60		963,381,763	64,346,506,953	1,441,226,413	64,563,929,265
19. Basic earnings per share (*)	70	V.21	46	3,052	68	3,062
20. Diluted earnings per share (*)	71					

Add: Nguyen Van Linh Str., Xuan Hoa Ward, Phu Tho Provice, Vietnam

Issued by No.99/2015/TT-BTC of the Minister of Finance on 27/10/2025

Quarter 2 of 2026

Preparer



Dang Thi Hoa

Chief Accountant



Nguyen Thi Hieu

Phu Tho, July 20th, 2026
General Director



Nguyen Anh Tuan

STATEMENT OF CASH FLOWS INTERIM

(Full form)

Quarter 2 of 2026

Unit: VND

Description	Code	Explanat ion	Accumulated from opening to the end of this quarter	
			This year	Prior year
1	2	3	4	5
I. Cash flows from operating activities				
1. Sales receipts	01		269,221,614,007	272,748,946,786
2. Cash paid to suppliers	02		-199,244,699,057	-211,826,035,325
3. Cash paid to employees	03		-38,681,478,757	-39,748,850,753
4. Borrowing costs paid	04		-5,190,090,793	-7,909,299,913
5. Corporate income tax paid	05			-124,400,000
6. Receipts from other items	06		1,738,294,768	25,241,010,941
7. Expenses on other items	07		-11,441,540,218	-695,200,003
Net cash flows from operating activities	20		16,402,099,950	37,686,171,733
II. Cash flows from investing activities				
1. Acquisition of fixed assets and other long-term	21			
2. Proceeds from sale of fixed assets	22			
3. Payments for borrowings	23			-33,870,000,000
4. Recovery from borrowings	24			-21,000,000,000
5. Payments for investment in other entities	25		-500,000,000	
6. Recovery of investment in other entities	26			
7. Proceeds from investments	27		5,360,297	62,904,434,097
Net cash flows from investing activities	30		-494,639,703	8,034,434,097
III. Cash flows from financing activities				
1. Receipts from capital contribution	31			
2. Fund returned to equity owners	32			
3. Proceeds from borrowing	33		169,618,147,396	245,854,193,059
4. Debt payments	34		-154,664,735,882	-269,639,520,764
5. Payments for debt from finance leasing	35			
6. Share income paid to investors	36			
Net cash flows from financing activities	40		14,953,411,514	-23,785,327,705
Net cash flows in the period (50=20+30+40)	50		30,860,871,761	21,935,278,125
Cash at the beginning of the period	60		26,782,989,796	32,823,739,526
Effect of foreign exchange difference on cash	61		818,465,734	774,756,874
Cash at the end of the period (70=50+60+61)	70		58,462,327,291	55,533,774,525

XUAN HOA VIETNAM JSC

Form B03-DN

Add: Nguyen Van Linh Str., Xuan Hoa Ward, Phu Tho Province, Vietnam (Issued by No. 99/2015/TT-BTC of the Minister of Finance on 27/10/2025)

STATEMENT OF CASH FLOWS INTERIM

(Full form)

Quarter 2 of 2026

Preparer



Dang Thi Hoa

Chief Accountant



Nguyen Thi Hieu



Phu Tho, July, 20th, 2026

General Director



Nguyen Anh Tuan

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

I. Particular of operate enterprise

1. Form of capital ownership: Joint stock company
2. Business field: Industrial production and commercial business
3. Business lines: + Manufacturing and trading tables, chairs and interior furniture
+ Manufacturing and trading bicycles, motorbikes and bicycle and motorbike spare parts, auto spare parts.
+ Joint ventures, association in production and trading of related products
4. Characteristics of business operations during the fiscal year that affect financial statements:

Xuan Hoa Company conducts production and business in difficult conditions due to the impact of economic recession, the Russia-Ukraine war, declining export and domestic markets, many small orders; reduced consumption prices, increased costs for new products put into production due to new product technology, etc.

II. Financial year, unit of currency using

1. Financial year (the first date 1/01 the last date 31/12)
2. Unit of currency used the year: VND dong

III. Accounting standard and system using

1. Accounting system using: Enterprise accounting regime (according to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)
2. Proclaim obeying accounting standard system: The company's financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and Regime.
3. Applicable accounting form: Apply computerized accounting form.

IV . The accounting policies applied (in the case of continuous business operations)

1. The principle of converting financial statements prepared in foreign currencies into Vietnam dong (School of bookkeeping currency other than Vietnam Dong) ; The impact (if any) resulting from the conversion of financial statements of foreign currency
2. The type of exchange rate applied in accounting .
 - Principle of inventory recording: According to original cost method
 - Method of calculating inventory value: According to the weighted average method
 - Inventory accounting method: According to the perpetual inventory method
 - Method of setting up inventory price reduction
 - Provision for inventory devaluation is established based on the larger difference between the original price and the net realizable value of the inventory.
 - The amount of additional provision (or reversal) this year is calculated as the difference between the amount required to be set aside this year and the unused balance of provision made last year.

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

3. The principles for determining the actual interest rate (effective rate) used to discount cash flows .

- Principles of recording fixed assets (tangible, intangible): Fixed assets are recorded at original cost. In the Balance Sheet, fixed assets are reflected
- Principle of recording fixed assets (financial lease): Recorded at the lower of the fair value of the leased asset and the present value of the minimum lease
- Fixed asset depreciation method (tangible, intangible, financial lease): Straight-line method

4. The principle of posting cash and cash equivalents

- Principle of recording investment real estate: Record at original cost.
- Investment real estate depreciation method: Straight-line method

5. Accounting Principles financial investments

- Investments in subsidiaries, associated companies, capital contributions to jointly controlled businesses: Investments in subsidiaries and associated
- In the consolidated financial statements: Investments in subsidiaries are prepared on a consolidated basis; investments in associates are presented using
- Short-term securities investments: Recorded using the cost method
- Other short-term and long-term investments: Recorded using the cost method
- Method of making provision for short-term and long-term investment depreciation: + Provision is made based on the larger difference between the original price and the net realizable value of short-term and long-term investments.

6. Accounting Principles debts

- Prepaid expenses: Capitalized to gradually allocate into production and business costs including: Labor tools belonging to fixed assets, molds, tools with high value when used.
- Capitalization rate used to determine the amount of borrowing costs capitalized during the period:

7. Principle of posting inventories

- Prepaid expenses: Capitalized to gradually allocate into production and business costs including: Labor tools belonging to fixed assets, molds, tools with high value when used.
- Other expenses: Some expenses for training, advertising, exhibitions, etc. must be allocated to many periods.
- Prepaid expense allocation method: Allocation by straight-line method
- For used labor Tools: Value is gradually allocated to costs over time of use.
- Method and time of allocating commercial advantage: Not yet arisen

8. Principles for recording payable expenses: Product warranty costs according to product supply contracts, warranty period according to contract and estimated percentage of warranty cost value / Product sales revenue.

9. Principles and methods of recording provisions for payables:

10. Principle and method of posting the expenses of deferred corporate income tax

- Principles for recording owner's capital investment, equity surplus, and other owner's capital:
- + Owner's equity is recorded according to the owner's actual capital contribution.
- + Share capital surplus: None

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

+ Other owner's capital: Recorded according to the remaining value of assets given, donated, gifted... After deducting taxes payable related to these assets.

Principles for recording asset revaluation differences:

- Principle of recording exchange rate differences: Recorded according to the difference (if any) of the exchange rate arising or the end-of-period revaluation of foreign currency items of unfinished construction investment activities.

- Principle of recording undistributed profits: Undistributed profits after tax reflected on the balance sheet are profits from the business's operations minus current year's corporate income tax expenses and adjustments due to retroactive application (due to changes in accounting policies or retroactive material errors of previous years).

11. Accounting Principles upfront costs .

D. Sales revenue: Comply with 5 conditions for recording sales revenue according to Accounting Standard No. 14.

- Revenue from providing services: Comply with 4 conditions for recognizing revenue from services according to Accounting Standard No. 14.

- D. Financial revenue: Comply with 2 conditions for recognizing Financial Revenue according to Accounting Standard No. 14.

- D. Construction contract collection:

12. Principles and methods of recording financial expenses: Total financial expenses incurred during the period.

13. Principles and methods of recording current corporate income tax expenses and deferred income tax expenses:

14. Foreign exchange risk hedging transactions: Monetary items with foreign currency at the end of the period are revalued at the average interbank exchange rate announced by the State Bank of Vietnam at the end of the accounting period.

15. Other accounting principles and methods

V. Supplementary informations of categories posted in the balance sheet**01- Cash and cash equivalent:**

	Ending balance	(Unit: VND) Beginning balance
Cash		
- Cash on hand	384,601,259	13,373,492
- Cash and short-term bank deposits	58,077,726,032	26,769,616,304
- Money in transit		
Total	58,462,327,291	26,782,989,796

2. Receivables from customers

a) Customer receivables short - term	Ending balance	Beginning balance
Hung Phat DT Company Limited	2,893,573,806	3,392,573,806
MITSUCO Equipment and Parts Manufacturing Joint Stock Company	2,810,153,214	5,397,974,204
Vinh Thai Investment and Construction Group Joint Stock Company	1,841,704,884	1,762,840,080
WISE SEA INTERNATIONAL GROUP LTD	1,541,738,564	6,069,805,603
Greatstar Industrial Vietnam Co., Ltd.	2,418,571,100	4,992,609,600
Receivables from other customers	45,933,548,546	53,437,382,650
Total	57,439,290,114	75,053,185,943
b) Customer receivables long - term		
Hanoi Furniture and Technical Equipment Joint Stock Company	15,623,247,251	15,623,247,251

XUAN HOA VIETNAM JSC**Add: Nguyen Van Linh Str., Xuan Hoa Ward, Phu Tho Provice, Vietnam**

For the accounting period of Quarter 2/2026 (From April 4, 2026 to June 30, 2026)

Form No. B09-DN*Issued by No. 99/2025/TT-BTC of the
Minister of Finance on 27/10/2025***NOTES TO THE FINANCIAL STATEMENT**

Quarter 2 of 2026

Total	15,623,247,251	15,623,247,251
c) Provisions for short-term bad debts		
Sort term		
Nguyen Duc Cultural & Commercial One-Member Limited Liability Company	1,367,032,288	1,367,032,288
Mr Phạm Hoàng Hiệp	1,500,800,000	1,500,800,000
Contrexim Hồng Hà JSC	584,991,799	584,991,799
Receivables from other customers	4,258,423,791	4,282,916,088
Total	7,711,247,878	7,735,740,175
Long term		
Hanoi Furniture and Technical Equipment Joint Stock Company	1,500,000,000	1,500,000,000
Total	1,500,000,000	1,500,000,000
d) Receivables from customers are related parties		
TOYOTA BOSHOKU HA NOI Limited liability	1,433,833,091	2,475,739,718
Xuan Hoa Elevator Joint Stock Company	572,009,905	572,009,905
Xuan Hoa Vietnam Joint Stock Company - Southern Region	1,730,302,891	1,424,154,472
NETT Vietnam Joint Stock Company	7,028,032,885	
Xuan Hoa Power Joint Stock Company	140,940,000	140,940,000
Total	10,905,118,772	4,612,844,095
3. Other receipts	<u>Ending balance</u>	<u>Beginning balance</u>
a) Sort term	554,902,804	498,360,000
- Receipt of employees;	57,887,433	211,004,876
- Collateral ,collateral;	54,136,874,907	55,450,000,000
- Other receivables.	54,749,665,144	56,159,364,876
Total		
b) Long term	47,051,940,000	466,677,830,000
Shinhan Bank Vietnam Limited -	2,366,799,500	2,366,799,500
- Collateral , collateral ;	84,500,000,000	84,500,000,000
Receivable advances to sellers (i)	133,918,739,500	133,534,629,500
Total		
4. Payable	<u>Ending balance</u>	<u>Beginning balance</u>
Advance payments to sellers- short term		
Dai Viet Wood Manufacturing Joint Stock Company	1,217,866,088	1,486,797,436
Cuu Long Packaging Engineering Joint Stock Company	696,661,452	1,957,512,732
TVT Vietnam Investment Joint Stock Company	2,120,753,108	934,913,108
Mitsuco Equipment and Parts Manufacturing Joint Stock Company	2,756,973,636	1,582,418,640
Zhongshan Guanglong Gas & Electrical Appliances Co., Ltd.	2,631,228,600	3,803,563,400
China Steel & Nippon Steel Vietnam Joint Stock Company	7,127,341,640	5,570,865,231
Đối tượng khác	7,121,251,570	6,110,439,214
Total	23,672,076,094	21,446,509,761
5. Inventories:	<u>Ending balance</u>	<u>Beginning balance</u>

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

Original price	157,536,822,107	168,248,015,706
Materials and supplies	80,917,638,291	107,327,632,049
Tools and instruments ;	1,231,242,701	942,855,976
Production costs of unfinished	16,309,210,742	20,354,922,983
Finished products	54,376,180,680	34,977,498,008
Merchandise	4,702,549,693	4,645,106,690
	-2,007,652,964	-2,007,652,964
Provision for devaluation of	-1,723,262,405	-1,723,262,405
Finished products	-284,390,559	-284,390,559
Materials and supplies	155,529,169,143	166,240,362,742
Total		

Ending balance	Beginning balance
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6. Prepaid expenses

a) Short - term	38,576,400	47,894,983
Tools, instruments and consumables ;	109,111,334	332,070,124
Others ;	147,687,734	379,965,107
Total		
b) Long-term	559,717,140	1,412,352,321
Tools, instruments and consumables ;	9,840,060,409	3,006,668,349
Others ;	10,399,777,549	4,419,020,670
Total		

7. Taxes and other amounts payable to the State

	Opening	Total payable in	The number was actually paid	Closing
a, Payable				
VAT on local sales		6,399,910,185	6,399,910,185	
VAT on imports	2,304,691	626,207,625	628,512,316	
- Import, export tax		513,694,373	516,781,013	
- Income tax from enterprise	-316,219,226			-316,219,226
- Personal income tax	17,498,162	530,764,902	343,142,261	205,120,803
- Land and house tax, land lease	297,726,617	199,619,112	455,791,915	41,553,814
- Environmental protection and other				
Total	1,310,244	8,270,196,197	8,344,137,690	-69,544,609
b, Receivable				492,991
VAT on imports				
- Income tax from enterprise				492,991
Total				

For the accounting period of Quarter 2/2026 (From April 4, 2026 to June 30, 2026)

NOTES TO THE FINANCIAL STATEMENT
Quarter 2 of 2026**8. Increase or decrease in tangible fixed assets :**

Description	Buildings and Architecture	Machinery and equipment	Transportation and transmit instrument	Instruments, tools for management	Total
Cost of fixed assets					
Opening	127,400,602,344	253,143,982,591	18,755,888,939	16,763,445,524	416,063,919,398
Increases in year		1,619,211,675			1,619,211,675
- New purchase		1,128,139,675			1,128,139,675
- Finished construction		491,072,000			491,072,000
- Others					
- Switch to real estate investment					
- Liquidation					
- Others					
Closing	127,400,602,344	254,763,194,266	18,755,888,939	16,763,445,524	417,683,131,073
Accumulated depreciation					
Opening	74,731,244,553	183,256,486,737	14,060,899,047	9,604,847,142	281,653,477,479
- Charge for the year	1,806,553,164	6,735,537,765	399,758,340	674,515,602	9,616,364,871
- Accumulated depreciation increased					
- Switch to real estate investment					
- Liquidation					
- Others					
Closing	76,537,797,717	189,992,024,502	14,460,657,387	10,279,362,744	291,269,842,350
Net book value					
- Opening	52,669,357,791	69,887,495,854	4,694,989,892	7,158,598,382	134,410,441,919
- Closing	50,862,804,627	64,771,169,764	4,295,231,552	6,484,082,780	126,413,288,723

- Original cost of fixed assets at end of year and still in use: 160.693.793.247 VND

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

9. Increase or decrease in intangible fixed assets :

Description	Computer software	Other intangible fixed assets	Copyrights, patents	Trademarks	Total
Cost of fixed assets					4,639,933,998
Opening	4,505,881,498	134,052,500			
- New purchase					
- Others					
- Others					4,639,933,998
Closing	4,505,881,498	134,052,500			
Accumulated depreciation					3,995,041,615
Opening	3,860,989,115	134,052,500			119,450,544
- Charge for the year	119,450,544				
- Accumulated depreciation increased					
- Liquidation					
- Others					4,114,492,159
Closing	3,980,439,659	134,052,500			
Net book value					644,892,383
- Opening	644,892,383				525,441,839
- Closing	525,441,839				

10. Investments in joint ventures, associates**Invest in joint venture companies**

TOYOTA BOSHOKU HA NOI Limited liability
Xuan Hoa Elevator Joint Stock Company
Demy furniture joint stock company
Xuan Hoa Power Joint Stock Company
Xuan Hoa Vietnam Joint Stock Company - Southern Region

Invest in subsidiaries

NETT Vietnam Joint Stock Company

Total**11. Other payables**

a) Short - term

Social insurance

Union fees

Dividends must be paid to shareholders

Sales discount

Agent year target bonus

Other payables and payables

Total**Ending balance**

29,036,701,068

16,336,701,068

3,800,000,000

3,800,000,000

3,400,000,000

1,700,000,000

2,500,000,000

2,500,000,000

31,536,701,068

Ending balance

68,701,308

180,514,100

42,416,852,000

1,670,452,946

855,000,000

1,501,140,517

46,692,660,871

Beginning balance

29,036,701,068

16,336,701,068

3,800,000,000

3,800,000,000

3,400,000,000

1,700,000,000

2,000,000,000

2,000,000,000

31,036,701,068

Beginning balance

68,701,824

121,926,000

1,154,654,524

887,221,223

1,538,469,954

3,770,973,525

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

12. Equity

a) The table of comparison volatility of equity

Note	The item under equity			
	Invested by owners	Profit after tax distribution	Treasury shares	Total
Date 1/1/ 2025	210,965,000,000	154,351,901,380	- 100,000,000	365,216,901,380
- Profits of the year		64,563,929,265		64,563,929,265
Dividends payable to shareholders according to the	-	21,086,500,000	-	21,086,500,000
- Setting aside reward and welfare funds	-	4,000,000,000	-	4,000,000,000
Date 30/06/ 2025	210,965,000,000	193,829,330,645	- 100,000,000	404,694,330,645
Date 1/1/ 2026	210,965,000,000	194,232,520,202	- 100,000,000	405,097,520,202
- Profits of the year		1,441,226,413		1,441,226,413
- Setting aside reward and welfare funds	-	5,000,000,000	-	5,000,000,000
Dividends payable to shareholders according to the Resolution of the General Meeting (*)	-	42,173,000,000	-	42,173,000,000
Date 30/06/ 2026	210,965,000,000	148,500,746,615	- 100,000,000	359,365,746,615

b) Details of the owner's investment capital	Proportion (%)	1/1/ 2026	Proportion (%)	30/06/ 2026
VAC Viet Nam JSC	25.73	54,270,000,000	25.73	54,270,000,000
Bao Viet Fund Managerment LLC	11.37	24,000,000,000	11.37	24,000,000,000
Mr Nguyễn Việt Anh	8.36	17,630,430,000	8.36	17,630,430,000
Mr Nguyễn Hoàng Hải	11.33	23,902,820,000	11.33	23,902,820,000
Mr Lê Tú Anh	6.21	13,100,110,000	6.21	13,100,110,000
Mrs Trần Thị Thu Hà	8.13	17,153,960,000	8.13	17,153,960,000
Mrs Nguyễn Thị Minh Hiền	5.89	12,430,230,000	5.89	12,430,230,000
Other shareholders	22.93	48,377,450,000	22.93	48,377,450,000
Treasury shares	0.05	100,000,000	0.05	100,000,000
Total	100.00	210,965,000,000	100.00	210,965,000,000

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

	<u>Ending balance</u>	<u>Beginning balance</u>
c) Shares	21,096,500	21,096,500
- The number of registered shares issued	21,096,500	21,096,500
- Number of shares sold to the public	21,096,500	21,096,500
+ Common Stock		
+ Preferred stock (type classified as equity)	10,000	10,000
- Number of shares acquired (treasury shares)	10,000	10,000
+ Common Stock		
+ Preferred stock (type classified as equity)	21,086,500	21,086,500
- Number of shares in issue	21,086,500	21,086,500
+ Common Stock		
+ Preferred stock (type classified as equity)	10,000	10,000
* Par value of shares outstanding : (VND/shares)		

13. Loans

	<u>Ending balance</u>	<u>Beginning balance</u>
a) Short-term loans	164,870,653,857	141,518,021,370
Shinhan Bank	23,568,361,746	29,258,236,537
Viettinbank	87,634,745,494	49,746,281,438
Vietcombank	9,471,718,646	9,324,030,583
Agri bank	12,326,198,455	38,050,625,635
BIDV bank	31,869,629,516	13,618,583,606
Commercial Bank MB bank	1,520,263,571	4,380,000,000
b) Current portion of long-	4,380,000,000	8,760,000,000
Viettinbank	10,990,257,695	15,370,257,695
c) Long-term loans	10,990,257,695	15,370,257,695
Viettinbank	180,240,911,552	165,648,279,065
Total		

VII . Additional information for items presented in the report on results of operations

	<u>Ending balance</u>	<u>Beginning balance</u>
14. Total revenue from sales and services		
a) Revenue	238,475,725,734	237,248,974,986
- Sales of goods ;	238,475,725,734	237,248,974,986
Total		

15. The deduction from revenue

<u>Ending balance</u>	<u>Beginning balance</u>
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NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

Among them :		
- Commercial discounts ;	3,728,170,000	4,632,181,253
- Goods sold are returned ;		
Total	3,728,170,000	4,632,181,253
16. Cost of goods sold	<u>Ending balance</u>	<u>Beginning balance</u>
- Cost of products, goods sold ;	234,747,555,734	232,616,793,733
Total	234,747,555,734	232,616,793,733
17. Revenue from financing activities	<u>Ending balance</u>	<u>Beginning balance</u>
- Interest on deposits , loans	5,310,099	3,742,788
- Dividends and profits are distributed		62,898,786,628
- Interest, exchange rate differences	924,799,925	1,247,939,397
Total	930,110,024	64,150,468,813
18. Financial expenses	<u>Ending balance</u>	<u>Beginning balance</u>
- Loan interest ;	5,160,277,314	5,174,753,939
- Payment discount , deferred sales rate ;	175,147,560	177,162,111
- Loss from disposal of financial investments ;		68,736,868
- Loss of exchange rate differences ;	393,282,435	
- Other financial expenses .	5,728,707,309	5,420,652,918
Total		
19. Income tax expense Current	<u>Ending balance</u>	<u>Beginning balance</u>
- The cost of corporate income tax calculated on the taxable income of the current year		235,673,512
- Total income tax expense Current		235,673,512
20. Basic earnings per share	<u>Ending balance</u>	<u>Beginning balance</u>
Net profit after tax	1,441,226,413	64,563,929,265
Number of shares sold to the public	21,086,500	21,086,500
Profit from basic shares	68	3,062
21. Comparative data		

XUAN HOA VIETNAM JSC

Add: Nguyen Van Linh Str., Xuan Hoa Ward, Phu Tho Provice, Vietnam

For the accounting period of Quarter 2/2026 (From April 4, 2026 to June 30, 2026)

Form No. B09-DN

Issued by No. 99/2025/TT-BTC of the
Minister of Finance on 27/10/2025

NOTES TO THE FINANCIAL STATEMENT

Quarter 2 of 2026

Comparative figures of the Balance Table sheet are figures on the financial statements for the end in 31st-Dec-2024, comparative figures of the Income Statement and Cash Flow Statement are figures on the financial statements for the same period of the previous year. Some comparative figures on the financial statements have been restated to ensure comparability with figures of this period, in accordance with the provisions on preparing financial statements in Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance guiding the Enterprise Accounting Regime

Preparer



Dang Thi Hoa

Chief Accountant



Nguyen Thi Hieu

Phu Tho, July 20th, 2026

General Director



Nguyen Anh Tuan