

Vietnam National Chemical Group

Industrial Gas And Welding Electrode Joint Stock Company

1 - 3 Nguyen Truong To Street, Ward Xom Chieu, Ho Chi Minh City

Phone: 0283.8262748

FINANCIAL STATEMENTS

QUARTER 2 FISCAL YEAR 2026

Form No. B 01 - DN

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

FINANCIAL STATEMENT

As at June 30, 2026

Unit: Dong /VN

ASSETS	Code	Note	Quarter-end balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS (100 = 110+120+130+140+150+160)	100		132.469.101.737	147.068.242.921
I. Cash and cash equivalents	110		12.781.377.297	15.963.730.384
1. Cash	111	VI.01	12.781.377.297	15.963.730.384
2. Cash equivalents	112		-	-
II. Current financial investments	120		1.000.000.000	1.000.000.000
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Investments held to maturity	123	VI.02	1.000.000.000	1.000.000.000
III. Short-term receivables	130		80.611.739.625	86.167.114.713
1. Short-term trade receivables	131	VI.03	55.655.750.214	64.984.336.129
2. Short-term prepayments to suppliers	132	VI.04	4.398.712.419	2.946.090.493
3. Current internal receivables	133		-	-
4. Receivable according to the progress of construction contracts	134		-	-
5. Receivables of short-term loans	135		-	-
6. Other short-term receivables	136	VI.05	23.403.864.606	21.177.826.443
7. Provisions for short-term doubtful debt	137	VI.07	(3.221.382.176)	(3.315.932.914)
8. Shortage of assets awaiting solution	139	VI.06	374.794.562	374.794.562
IV. Inventories	140		36.286.771.013	42.076.393.267
1. Inventories	141	VI.08	36.286.771.013	42.076.393.267
2. Provision for inventory discount	149		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		1.789.213.802	1.861.004.557
1. Short-term prepaid expenses	161	VI.15	995.509.640	115.783.294
2. Discounted VAT	162		-	-
3. Taxes and other receivables from the State budget	163	VI.21	793.704.162	1.745.221.263
4. Government bond resell	164		-	-
5. Other short-term assets	165		-	-
B. NON-CURRENT ASSETS (200 = 210+220+230+240+250+260+270)	200		242.101.999.880	249.813.715.000
I. Non-current account receivables	210		-	339.071.700
1. Non-current receivables	211		-	-
2. Non-current sellers prepayments	212		-	-
3. Capital in units attached	213		-	-
4. Non-current internal receivables	214		-	-
5. Receivables of long-term loans	215		-	-
6. Other non-current receivables	216	VI.05	-	339.071.700
7. Provisions for long-term bad debts	219		-	-
II. Fixed assets	220		227.754.901.847	237.903.234.001
1. Tangible fixed assets	221	VI.10	208.537.790.945	211.135.039.398
- Original prices	222		642.208.738.274	631.534.197.667
- Accumulated depreciation	223		(433.670.947.329)	(420.399.158.269)
2. Fixed assets of financial leasing	224	VI.12	-	7.153.394.970
- Original prices	225		-	10.554.137.408
- Accumulated depreciation	226		-	(3.400.742.438)
3. Intangible fixed assets	227	VI.11	19.217.110.902	19.614.799.633
- Original prices	228		32.472.305.406	32.472.305.406
- Accumulated depreciation	229		(13.255.194.504)	(12.857.505.773)
III. Long-term biological assets	230	VI.13	-	-
IV. Real-estate investment	240	VI.14	-	-
V. Long-term assets in process	250		815.124.371	721.175.943
1. Costs of production, long-term work in progress	251		-	-
2. Cost of construction in progress	252	VI.09	815.124.371	721.175.943
VI. Long-term financial investments	260		-	-

VII. Other non-current assets	270		13.531.973.662	10.850.233.356
1. Long-term deferred expenses	271	VI.15	13.531.973.662	10.850.233.356
2. Assets Deferred income tax	272		-	-
3. Equipment, supplies, long-term spare parts	273		-	-
4. Other non-current assets	278		-	-
TOTAL ASSETS (280 = 100 + 200)	280		374.571.101.617	396.881.957.921

CAPITAL	Code	Note	Quarter-end balance	Beginning balance
1	2	3	4	5
C. LIABILITIES (300 = 310+330)	300		83.466.281.358	92.494.339.110
I. Current liabilities	310		68.099.034.750	76.825.525.010
1. Current account payables	311	VI.18	7.226.312.804	10.117.527.141
2. Current buyer prepayments	312	VI.20	748.595.488	1.872.738.638
3. Taxes and amounts payable to the Government	313	VI.21	-	199.054.615
4. Labor payables	314		-	(850.000.000)
5. Short-term accrued expenses	315	VI.22	2.661.558.589	2.471.439.534
6. Current internal payables	316		-	-
7. Payable according to the progress of construction contracts	317		-	-
8. Short-term unrealized revenue	318		-	-
9. Other current payables	319	VI.23	129.112.361	221.973.731
10. Borrowings and short-term finance lease liabilities	320	VI.17	56.840.994.563	62.544.750.996
11. Provisions of current payables	321		-	-
12. Awards and welfare fund	322		492.460.945	248.040.355
13. Price Stabilization Fund	323		-	-
14. Resale purchases of government bonds	324		-	-
II. Non-current liability	330		15.367.246.608	15.668.814.100
1. Non-Current account payables	331		-	-
2. Non-Current buyer prepayments	332		-	-
7. Other non-current account payables	337	VI.23	12.872.446.608	13.589.814.100
8. Non-current loans and financial lease liability	338	VI.17	2.494.800.000	2.079.000.000
9. Convertible bonds	339		-	-
D. OWNERS' EQUITY	400		291.104.820.259	303.707.675.066
I. Owners' equity	410		- 291.104.820.259	303.707.675.066
1. Capital contributed by owners	411	VI.29	293.500.000.000	293.500.000.000
- Ordinary shares with voting rights	411a		293.500.000.000	293.500.000.000
- Preferred shares	411b		-	-
2. Equity surplus	412		-	-
3. Bond conversion option	413		-	-
4. Owner's other capital	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation differences	416		-	-
7. The exchange rate differences	417		-	-
8. Development and investment Fund	418		6.576.252.838	6.296.332.248
9. Assistance Fund for Restructuring Enterprises	419		-	-
10. Other funds belonging to owners' equity	420		-	-
11. Retained earnings	421	VI.29	(8.971.432.579)	4.591.286.563
- Retained earnings accumulated to the previous year	421a		4.031.445.383	3.777.080.668
- Retained earnings of the current year	421b		(13.002.877.962)	814.205.895
12. Capital construction investment	422		-	-
TOTAL EQUITY (440 = 300 + 400)	440		374.571.101.617	396.881.957.921

Date July 15th, 2026

Preparer

Chief Accountant

Deputy General Manager



Đỗ Bá Thông



Mai Tứ Phương



Kiều Phương

Vietnam National Chemical Group

Industrial Gas And Welding Electrode Joint Stock Company

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FINANCIAL STATEMENTS

QUARTER 2 FISCAL YEAR 2026

Form No. B 02 - DN

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

STATEMENT OF INCOME

Quarter 2 Year 2026

Unit: Dong VN

ITEMS	Code	Note	Quarter 02		Accumulative from the beginning of the	
			This year 2026	Previous year 2025	This year 2026	Previous year 2025
1	2	3	4	5	6	7
1. Revenue from sales and services	01	VII.01	75.136.562.173	67.435.198.754	133.646.129.838	123.842.825.401
2. Revenue deductions	02	VII.02	69.722.223	-	697.469.000	-
3. Net revenue from sales and services (10= 01-02)	10		75.066.839.950	67.435.198.754	132.948.660.838	123.842.825.401
4. Cost of goods sold and services rendered	11	VII.03	76.095.946.892	61.821.078.571	131.283.621.637	110.554.604.545
5. Gross profit from sales and services (20= 10-11)	20		(1.029.106.942)	5.614.120.183	1.665.039.201	13.288.220.856
6. Profit/loss from the sale and liquidation of investment properties.	21	VII.04	-	-	-	-
7. Financial income	22	VII.05	6.946.030	5.930.808	22.736.004	10.162.951
8. Financial expenses	23	VII.06	1.131.387.598	1.099.035.127	1.979.109.782	2.110.833.226
+ In which: Interest expense	24		1.131.387.598	1.099.035.127	1.979.109.782	2.110.833.226
9. Selling expenses	25	VII.9	2.943.840.357	2.292.993.688	5.222.962.312	4.114.782.156
10. General and administration expenses	26	VII.9	3.766.024.309	3.462.574.274	7.812.334.254	8.231.505.806
11. Net profit from operating activities (30= 20 +21 + 22 - (23 + 25 + 26))	30		(8.863.413.176)	(1.234.552.098)	(13.326.631.143)	(1.158.737.381)
12. Other incomes	31	VII.7	391.035.383	512.117.452	394.938.509	541.927.281
13. Other expenses	32	VII.8	53.804.622	132.694.011	71.185.328	167.419.771
14. Other profit (40= 31-32)	40		337.230.761	379.423.441	323.753.181	374.507.510
15. Total net profit before tax (50= 30+40)	50		(8.526.182.415)	(855.128.657)	(13.002.877.962)	(784.229.871)
16. Current corporate income tax expense	51	VII.10	-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate tax (60= 50-51-52)	60		(8.526.182.415)	(855.128.657)	(13.002.877.962)	(784.229.871)
19. Basic earnings per share	70		(290,50)	(29,14)	(443,03)	(26,72)
20. Losses per share	71					

Preparer

Đỗ Bá Thông

Chief Accountant

Mai Tứ Phương

 Date July 15th, 2026
 Deputy General Manager

Kiều Phương

Vietnam National Chemical Group
Industrial Gas And Welding Electrode Joint Stock Company
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FINANCIAL STATEMENTS
QUARTER 2 FISCAL YEAR 2026

Form No. B 03 - DN

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

CASH FLOWS STATEMENT
From Jan 1st 2026 to June 30th 2026
(Indirect method)

Unit: Dong VN

Items	Code	Note	Accumulative from the beginning of the year to the end of this quarter	
			This year 2026	Previous year 2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		(13,002,877,962)	(784,229,871)
2. Adjustments for:			-	-
- Depreciation and amortization of fixed assets and investment properties	02		11,031,457,551	10,572,814,356
- Provisions	03		(94,550,738)	-
- Gains / losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		-	-
- Gains / losses on investing activities	05		(22,736,004)	(10,162,951)
- Interest expenses	06		1,979,109,782	2,110,833,226
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		(109,597,371)	11,889,254,760
- Increase / decrease in receivables	09		6,845,963,889	10,296,703,046
- Increase / decrease in inventories	10		5,789,622,254	(1,911,833,300)
- Increase / decrease in payables (exclusive of interest payables / corporate income tax payables)	11		(3,125,246,704)	(2,036,853,139)
- Increase / decrease in prepaid expenses	12		(3,561,466,652)	(2,126,641,187)
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		(2,043,114,584)	(2,182,083,906)
- Corporate income tax paid	15		(190,609,351)	(168,089,873)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(1,032,622,714)	(2,787,966,400)
Net cash flows from operating activities	20		2,572,928,767	10,972,490,001
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(883,125,421)	(6,339,360,754)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Funds disbursed for loans and the purchase of debt instruments issued by other entities	23		-	-
4. Collection of loans and repurchase of debt instruments of other entities	24		-	-
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		-	-
Net cash flows from investing activities	30		(883,125,421)	(6,339,360,754)
III. CASH FLOWS FROM FINANCIAL ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayments of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		80,955,802,517	68,138,929,628
4. Repayment of principal	34		(85,016,419,273)	(63,601,045,486)
5. Repayment of financial principal	35		(811,539,677)	(2,311,337,602)
6. Dividends or profits paid to owners	36		-	-
Net cash flows from financial activities	40		(4,872,156,433)	2,226,546,540
Net cash flows during the fiscal year (20 + 30 + 40)	50		(3,182,353,087)	6,859,675,787
Cash and cash equivalents at the beginning of fiscal year	60		15,963,730,384	7,896,499,838
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of fiscal year (50 + 60 + 61)	70	VI.01	12,781,377,297	14,756,175,625

Preparer

Đỗ Bá Thông

Chief Accountant

Mai Tứ Phương

Date July 15th, 2026
Deputy General Manager

Kiều Phương

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 Industrial Gas And Welding Electrode Joint Stock Company
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Form No. B-09 DN
 (Attached to Circular No. 99/2025/TT-BTC dated
 October 27, 2025 of the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 of Year 2026

I - Features of business activity

1. Form of equity ownership

Gas and Welding Electrode Technology Joint Stock Company, formerly known as Gas and Welding Technology Joint Stock Company, was a state-owned enterprise under the Vietnam Chemicals Corporation, established pursuant to Decision No. 265/QĐ-TCNS.DT dated May 22, 1993, issued by the Minister of Heavy Industry. On April 1, 2007, the company was converted into Gas and Welding Rod Technology Limited Liability Company pursuant to Decision No. 3328/QĐ-BCN (100% state-owned capital). On January 28, 2015, it was converted into Gas and Welding Rod Technology Joint Stock Company.

2. Business area:

Industrial gases, medical gases, electric welding rods, light powders and products processed from calcium carbide. Buying and selling all kinds of materials and spare parts used in the industrial gas industry. Installation, maintenance, inspection and repair of gas pipelines.

3. Businesses:

Joint Stock Company Business Registration Certificate No. 0300422482, issued by the Department of Planning and Investment of Ho Chi Minh City on January 28, 2015. Currently, the Company operates under the Joint Stock Company Business Registration Certificate, code 0300422482, changed for the 13th time on Sep 10, 2025.

Business Sector:

- Production and sale of industrial gases, medical gases, welding rods, graphite, lightweight powders, and graphite-based products (not manufactured on-site).
- Repair of cast metal products. Details: Repair and inspection services for industrial gas cylinders;
- Installation of industrial machinery and equipment. Details: Installation and supply of industrial production line equipment; Installation and supply of medical gas equipment. Installation, maintenance, inspection, and repair of fire protection piping systems;
- Road freight transport;
- Loading and unloading of goods;
- Wholesale of solid, liquid, and gaseous fuels and related products. Details: Purchase and sale of liquefied petroleum gas (LPG);
- Other specialized wholesale trade not classified elsewhere. Details: Purchase and sale of materials and spare parts for the industrial gas sector and electric welding rods. Purchase and sale of industrial gases, medical gases, calcium carbide, light powders (CaCO₃), and products derived from calcium carbide. And wholesale of other chemicals (excluding those used in agriculture).

Legal capital of the company based on business registration is 293,500,000,000 VND.

4. Business cycles typically produce: Normal

5. Characteristics of the business activities in the fiscal year that affect the financial statements: not affected.

6. Corporate operating model:

- List of subsidiaries:
- List of joint ventures and affiliated companies:
- List of subordinate units without legal personality that are accounted for on a dependent basis:
 - Bien Hoa Industrial Steam Factory
 - Can Tho Industrial Steam Factory
 - Nha Trang Industrial Steam Factory
 - Phan Rang Industrial Steam Factory
 - Khanh Hoi Electric Welding Rod Factory
 - Hai Phong Industrial Steam Factory
 - Binh Duong Industrial Steam Factory
 - Trang Kenh Calcium Carbonate and Chemical Factory

7. Number of employees at the end of the fiscal year or average number of employees during the fiscal year: 196 people

8. Statement on the comparability of information in the Financial Statements: If the Financial Statements are not comparable, the reasons for the incomparability between the information of the reporting period and the information of the comparative period must be clearly explained in the Notes to the Financial Statements of the enterprise.

9. Provide explanations of other information in the Financial Statements in accordance with relevant legal regulations such as corporate law, securities law, etc.

II - Accounting period, currency used in accounting

1. Business cycles typically produce: from 1 Jan 2026 to 31 Dec 2026

2. Currency used in accounting

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

III - Standards and applicable accounting regime.

1. Applicable accounting regime:

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

2. Declaration on compliance with accounting standards and accounting regimes

The Company has applied Vietnamese Accounting Standards and the guidance documents issued by the government regarding these Standards. The financial statements have been prepared and presented in full compliance with all provisions of each standard, the circulars guiding the implementation of the Standards, and the current corporate accounting regulations in effect.

IV - Applied accounting policies.

1. Principles for converting Financial Statements prepared in foreign currency into Vietnamese Dong.

(In case the accounting currency is different from Vietnamese Dong); the impact (if any) due to the conversion of Financial Statements from foreign currency to Vietnamese Dong (VND).

2. Types of exchange rates applied in accounting

- The exchange rate selected for accounting purposes when dealing with exchange rate differences arising during the period and the exchange rate used when revaluing monetary items denominated in foreign currency;
- Cross-exchange rates are calculated in cases where banks do not publish exchange rates for foreign currencies;
- The gold purchase price announced by the State Bank of Vietnam or the reference purchase price of units legally authorized to trade gold will be used when re-evaluating monetary gold at the end of the accounting period.

3. The principle of determining the real interest rate (effective interest rate) used to discount cash flows.

4. Principles of recording cash and cash equivalents.

5. Principles of accounting for financial investments.

a/ Trading securities

b/ Maturity investments

c/ Loans

d/ Investment in subsidiaries; joint ventures, associates

e/ Investment in equity instruments of other entities.

f/ Accounting methods for other transactions involving financial investments.

6. Principles of accounting for receivables

Receivables are amounts that are recoverable from customers or other entities. Receivables include amounts due from customers and other receivables. Receivables are presented at book value less allowances for doubtful debts. Receivables are not recorded at a higher value than recoverable.

7. Principles of inventory recording:

Inventories are stated at cost. Where the net realizable value is lower than the cost, they shall be stated at the net realizable value. The cost of inventories comprises purchase price, processing cost and other directly attributable costs.

The company applies the perpetual inventory method to account for inventories.

The value of raw materials, tools and equipment at the end of the period is determined by the regular declaration method.

The value of finished goods at the end of the period is determined by the weighted average method.

The cost of purchased inventories includes the purchase price, non-refundable taxes, transportation, handling and storage costs incurred during the purchase process and other costs directly related to the purchase.

The original cost of finished goods inventory includes: Direct material costs, direct labor costs, fixed general production costs and variable general production costs incurred in the process of converting raw materials into finished products.

8. Principles of recording and depreciating fixed assets, financial lease fixed assets, investment real estate.

Fixed assets are recorded at original cost. During use, fixed assets are recorded at original cost, accumulated depreciation and residual value.

From June 2013, Gas and Welding Rod Technology Joint Stock Company, changed its accounting policy for fixed assets and fixed asset depreciation according to the guidance in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance guiding the management, use and depreciation of fixed assets, accordingly the minimum original price of fixed assets increased from VND 10 million to VND 30 million, for fixed assets that previously did not satisfy this condition, the remaining value was adjusted to long-term prepaid expenses and allocated to production and business expenses within 3 years.

Depreciation is provided on a straight-line basis. Depreciation period applicable is estimated as follows:

- Houses	10-25 years
- Machines, equipments	5-25 years
- Vehicles, Transportations equipment	6-10 years
- Office equipments and Furniture	3-10 years
- Land use rights	50 years
- Others Asset	5 years

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred corporate income tax.

11. Principles of accounting for prepaid expenses.

Prepaid expenses: Prepaid expenses allocated to investment activities in basic construction, renovation and upgrading of fixed assets during the period are capitalized into the fixed assets being invested in or renovated and upgraded.

Prepaid expense allocation method: Prepaid expenses that are only related to the current fiscal year are recorded as production and business expenses in the fiscal year.

12. Accounts Payable Principle.

13. Accounting principles for dividend and profit payments.

14. Principles for recognizing accrued expenses.

Expenses payable include interest expenses, commission fees, and land use fees incurred during the year but not yet paid due to being overdue or lacking sufficient accounting documentation.

15. Principles for recognizing revenue awaiting allocation

16. Principles and methods of recording payable provisions.

17. Principles of accounting for deferred corporate income tax

18. Principles for recognizing loans and financial lease liabilities.

19. Principles for recognizing and capitalizing borrowing costs.

Principles for allocating reserve funds from after-tax profits: In accordance with the Company's Articles of Incorporation.

20. Principles of recognition of convertible bonds.

21. Principles of recording equity:

- Principles for recording owners' capital contributions, equity surplus, convertible bond options, and other owners' capital.
- Principles for recording differences in asset revaluation
- Principles of recording exchange rate differences
- Principles of recording undistributed profits.

22. Principles and methods of revenue recognition.

Sales revenue: Recognized when all of the following conditions are met:

- + The significant risks and rewards of ownership of the goods have been transferred to the buyer.
- + The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.
- + Revenue is determined relatively certainly;
- + The company has obtained or will obtain economic benefits from the sale transaction;
- + Identify costs associated with sales transactions.

Revenue from the provision of services: Recognized when the outcome of the transaction can be reliably determined. In case the provision of services involves many periods, revenue is recognized in the period according to the results of the work completed on the date of the Balance Sheet of that period. The result of the service provision transaction is determined when the following conditions are satisfied:

- + Revenue is determined relatively certainly;
- + Ability to obtain economic benefits from the transaction of providing that service;
- + Determine the completed work on the date of the Balance Sheet;
- + Determine the costs associated with the transaction to complete that service.

Financial revenue: Revenue arising from interest, royalties, dividends, and profits is included in financial revenue.

23. Accounting principles for revenue deductions
24. Principles of accounting for cost of goods sold
25. Principles of financial cost accounting
26. Principles of accounting for sales costs and business management costs
27. Accounting principles for the sale and disposal of fixed assets and investment properties.
28. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses.
29. Other accounting principles and methods

V. Applicable accounting policies (in case the enterprise does not meet the going concern assumption)

1. Should long-term assets and long-term liabilities be reclassified as short-term?
2. Principles for determining the value of each type of asset and liability (according to Net Realizable Value, Recoverable Value, Fair Value, Current Value,
3. Principles of financial handling for:
 - Provisions
 - Revaluation gains or losses on assets and foreign exchange gains or losses (still reflected on the balance sheet, if any)

VI. Additional information for items presented in the Balance Sheet

Unit: Dong VN

1. Cash and Equivalents

	EOQ	SOY
- Cash on hand	1.378.499.475	2.126.513.829
- Demand deposit	11.402.877.822	13.837.216.555
- Tiền đang chuyển	-	-
Total	12.781.377.297	15.963.730.384

2. Financial investments

a) Trading shares

Items	Original Cost	EOQ Value	Reserve	Original Cost	SOY Value	Reserve
- Total value of shares; (details) each type of stock accounts for from 10% of the total stock value above	-	-	-	-	-	-
- Total value of bonds; (similar as shares)	-	-	-	-	-	-
- Other investments	-	-	-	-	-	-
Total	-	-	-	-	-	-

b) Investments held until maturity

Items	Original Cost	EOQ Value	Reserve	Original Cost	SOY Value	Reserve
* Short-term	1.000.000.000	-	-	-	-	-
+ Deposits (details of each short-term time deposit account for 10% or more of the total short-term time deposit value)	1.000.000.000	-	-	-	-	-
+ Bonds (details of each short-term bond investment must account for 10% or more of the total value of short-term bond investments)	-	-	-	-	-	-
+ Loans (details of each short-term loan accounting for 10% or more of the total short-term loan value)	-	-	-	-	-	-
+ Other investments	-	-	-	-	-	-
* Long-term (similar as Short-term)	-	-	-	-	-	-
+ Deposits	-	-	-	-	-	-
+ Bonds	-	-	-	-	-	-
+ Loans	-	-	-	-	-	-
+ Other investments	-	-	-	-	-	-
Total	1.000.000.000	-	-	-	-	-

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

Items	Original Cost	EOQ Value	Reserve	Original Cost	SOY Value	Reserve
- Investing in subsidiaries	-	-	-	-	-	-
- Investing in joint ventures and affiliated companies.	-	-	-	-	-	-
- Other investments	-	-	-	-	-	-
Total	-	-	-	-	-	-

3. Current receivables

a) Trade receivables

	EOQ	SOY
- Southern Rubber Industry Joint Stock Company	1.824.800.643	10.770.524.599
- Nhan Dan Hospital 115	1.671.496.480	1.187.318.550
- Tai Li Company Limited Company	1.162.823.730	1.150.014.900
- Khanh Hoa General Hospital	1.154.710.373	1.275.366.395
- An Giang General Hospital	1.005.299.349	940.849.250
- Dong Nai General Hospital	1.042.658.337	-
- Army 175 Hospital	916.676.676	592.382.592
- Others	46.877.284.626	49.067.879.883

b) Long-term (similar to short-term) trade receivables

-	-	-
Total	55.655.750.214	64.984.336.129

c) Receivables from customers who are related parties (details of each subject)

4. Prepayment to suppliers**Short-term vendor advance**

	EOQ	SOY
- Dinh Nguyen Construction and Installation Company Limited	768.000.000	768.000.000
- Shandong Yongan Heli Cylinder Co.,Ltd	1.296.433.152	-
- Mekong Technical Services Trading Investment Company Limited	708.912.000	-
- Linyi Yonggancylinder Trading Co.,Ltd	-	584.584.570
- Others	1.625.367.267	1.593.505.923
Total	4.398.712.419	2.946.090.493

5. Other Receivables

	<u>EOQ</u>		<u>SOY</u>	
	Value	Provision	Value	Provision
a) Short term	23.403.864.606	(115.262.900)	21.177.826.443	(115.262.900)
- Paid advance for employees	2.573.034.655		3.432.211.772	
- Receivable from employees	17.867.906.241		14.843.994.655	
- Receivable from Equitization	-		-	
- Contract security deposit receivable	2.669.049.968		2.565.148.692	
- Receivable of input VAT on finances lease assets.	6.646.079		65.477.828	
- Social insurance and union fees receivable	68.928.220		59.088.952	
- Unemployment insurance receivable.	34.750.834		-	
- Interest on loans and deposits must be collected.	2.095.890		33.361.644	
- Other Receivable	181.452.719	(115.262.900)	178.542.900	(115.262.900)
b) Long-term (similar to short-term items)	-	-	339.071.700	-
- Mortgages	-		339.071.700	
Total	23.403.864.606	(115.262.900)	21.516.898.143	(115.262.900)

- The enterprise must provide a detailed explanation of the nature, content, value, advance payment date, repayment date, expected recovery date, and overdue recovery date (if any)... and other relevant information regarding funds or assets that the business has provided to individuals or departments within the business to be used as deposits, guarantees, or collateral in the form of advances or other receivables constituting 10% or more of the total other receivables. If the parties have agreed that the recipient of the funds or assets must pay interest to the business, the business must provide a detailed explanation of the interest rate, the timing of interest payments, the method of payment, etc., and must base the recording and accounting on the nature of the transaction rather than its name to ensure proper treatment.

- Provide details regarding BCC contracts that account for 10% or more of the total value of the company's BCC contracts or have a material impact:

+ Contract number/name of the BCC contract.

+ Nature of the BCC contract (description of the nature of the relationship between the parties involved, the terms and conditions of the BCC contract, the rights and obligations of the company related to the BCC contract, etc.)

+ Status and progress of the BCC contract

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

6. Assets awaiting

Item	EOQ	SOY
a) Cash;	-	-
b) Inventory;	374.794.562	374.794.562
c) Fix-asset;	-	-
d) Other asset.	-	-
	374.794.562	374.794.562

7. Doubtful Debt

- Total Value of receivables, loans that are overdue or not overdue but unlikely to be recovered; (including details of overdue time and Value of receivables and overdue loans by each subject if the receivables by each subject account for 10% or more of the total overdue debt);

	<u>EOQ</u>		<u>SOY</u>	
	Value	Provision	Value	Provision
- Anh Duong Trading, Transport and Import-Export Development Co., Ltd.	150.445.701		150.445.701	
- Tieu Quoc An	203.397.774		203.397.774	
- LISEMO Joint Stock Company	601.720.624		601.720.624	
- LISEMO 5 Joint Stock Company	792.904.862		792.904.862	
- Vinashin - Ha Duc Joint Stock Company	133.801.900		133.801.900	
- Vietnam Haco Joint Stock Company	94.875.000		94.875.000	
- Others	1.244.236.315		1.338.787.053	
Total	3.221.382.176	-	3.315.932.914	-

	EOQ		SOY	
	Value	Provision	Value	Provision
8. Inventories				
- On delivery	-	-	-	-
- Raw material	26.889.965.695	-	26.670.959.599	-
- Tools, supplies	688.748.700	-	929.106.149	-
- In process manufacturing	-	-	-	-
- Finish goods	6.100.338.610	-	12.371.223.251	-
- Goods	2.607.718.008	-	2.105.104.268	-
- Good for sale	-	-	-	-
- Inventory goods taxable	-	-	-	-
Total	36.286.771.013		42.076.393.267	

- Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory;
- Value of inventory used as collateral to secure payable debts at the end of the period;
- Reasons for additional provision or reversal of Inventory Valuation Provision

	EOQ		SOY	
	Value	Value recovable	Value	Value recovable
9. Long-term Asset in process				
a) Long-term unfinished production and business costs	-	-	-	-
Total	-	-	-	-
b) Unfinished basic construction (Details for projects accounting for 10% or more of the total Value/Value of basic construction)				
- Drainage system	111.705.000	-	-	-
- Construction design	374.306.364	-	374.306.364	-
- Design survey fee	201.949.073	-	201.949.073	-
- Others	127.163.934	-	144.920.506	-
Total	815.124.371	-	721.175.943	-

10. Increase, decrease tangible fixed assets:

Items	Building, Structure	Machinery and equipment	Vehicles, transportation equipment	Fixed assets used in management	Others fixed assets	Total
History Cost						
SOY	106.806.669.852	469.259.924.715	54.926.580.417	541.022.683	-	631.534.197.667
- Assets Purchased in year			883.125.421		-	883.125.421
- Increase in finance leased fixed						-
- Switch from asset rental		3.478.722.390	7.075.415.018			10.554.137.408
- Switch to investment real estate						-
- Liquidation, disposal		762.722.222				762.722.222
- Others						-
EOY	106.806.669.850	471.975.924.885	62.885.120.856	541.022.683	-	642.208.738.274
Accumulated depreciation						
SOY	66.527.197.357	307.483.021.632	45.924.741.597	464.197.683	-	420.399.158.269
- Depreciation in year	2.240.331.510	7.076.179.299	946.000.000	6.600.000	-	10.269.110.809
- Purchase of financial leased fixed						-
- Switch to investment real estate		933.250.158	2.800.150.308			3.733.400.466
- Liquidation		730.722.215				730.722.215
- Others						-
EOY	68.767.528.867	314.761.728.874	49.670.891.905	470.797.683	-	433.670.947.329
Residual value						
- SOY	40.279.472.493	161.776.903.085	9.001.838.820	76.825.000	-	211.135.039.398
- EOY	38.039.140.983	157.214.196.011	13.214.228.951	70.225.000	-	208.537.790.945

- Remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure the loan: VND
- Original price of fixed assets at the end of the year has been fully depreciated but is still in use;
- Original price of fixed assets at the end of the year awaiting liquidation;
- Commitments to purchase and sell tangible fixed assets of great value in the future;
- Other changes in tangible fixed assets.

11. Increase and decrease of intangible fixed assets:

Items	Land used right	Machinery and equipment	Copyright, patent	Software	Others	Total
History Cost						
SOY	31.703.828.206	-	-	768.477.200	-	32.472.305.406
- Assets Purchased in year						-
- Generated internally						-
- Increase due to business						-
- Liquidation, disposal						-
- Others						-
EOY	31.703.828.206	-	-	768.477.200	-	32.472.305.406
Accumulation depreciation						
SOY	12.455.153.285			402.352.488		12.857.505.773
- Depreciation in year	240.000.000	-	-	157.688.731		397.688.731
- Liquidation, disposal						-
- Others						-
EOY	12.695.153.285	-	-	560.041.219	-	13.255.194.504
Residual value						
- SOY	19.248.674.921	-	-	366.124.712	-	19.614.799.633
- EOQ	19.008.674.921	-	-	208.435.981	-	19.217.110.902

- Remaining value at the end of the period of intangible fixed assets used as mortgage or pledge to secure loans
- A detailed description of the list of existing intangible fixed assets and those that were disposed of, sold, or transferred during the period, with a value of 10% or more of the total value of intangible fixed assets;
- Original price of fully depreciated intangible assets still in use;
- Data explanation and other explanations;

12. Increase, decrease of financial leased fixed assets:

Items	Houses, buildings	Machinery and equipment	Vehicles, transportation equipment		Others	Total
History Cost						
SOY	-	3.478.722.390	7.075.415.018	-	-	10.554.137.408
- Financial Lease						-
- Switch from tangible fixed assets		3.478.722.390	7.075.415.018			10.554.137.408
- Others						-
EOY	-	-	-	-	-	-
Accumulation depreciation						
SOY	-	696.953.435	2.703.789.003	-	-	3.400.742.438
- Depreciation in year	-	125.000.000	51.885.376	-	-	176.885.376
- Purchase of financial leased fixed						-
- Switch from tangible fixed assets		821.953.435	2.755.674.379			3.577.627.814
- Others						-
EOY	-	-	-	-	-	-
Residual value						
- SOY	-	2.781.768.955	4.371.626.015	-	-	7.153.394.970
- EOQ	-	-	-	-	-	-

- Additional rentals are recognized as expenses during the year;
- Basis for determining additional rent;
- Lease renewal terms or right to purchase the asset;

13. Biological assets

13.1. Other biological assets, excluding animals that periodically reach maturity.

Item	EOQ		SOY	
	Original cost	Recoverable value	Original cost	Recoverable value
1. Livestock are harvested once.	-	-	-	-
a) Livestock raised for short-term, one-time production				
b) Livestock raised for long-term, one-time product distribution				
2. Crops grown seasonally or for single-harvest production.	-	-	-	-
a) Crops grown seasonally or for short-term, single-harvest production				
b) Crops grown seasonally or for long-term, single-product harvesting				
3. Animals that provide products periodically have't reached maturity.	-	-	-	-
Total	-	-	-	-

- Describe the types of biological assets that account for 10% or more of the total value of biological assets: the nature and characteristics of each type of biological asset.
- Methods for allocating care and cultivation costs during the period for parent biological assets, newly created biological assets, agricultural products, etc.;
- Methods of depreciating biological assets;
- Useful life/depreciation rate of biological assets;
- The total book value and accumulated depreciation at the beginning and end of the accounting period;
- Provisions for losses to biological assets (if any);
- The value of biological assets used as collateral or security for debts payable at the end of the period;
- A commitment to invest in or purchase biological assets;
- Changes such as disclosures regarding the fair value less costs of sale of observable and measurable biological assets (if any);
- Explanation of other issues related to biological assets.

13.2. Animals that produce products periodically reach maturity.

Item	Group 1	Group 2	Group 3	Group 3	...	All
Original Cost	-	-	-	-	-	-
SOY	-	-	-	-	-	-
- Purchase in year	-	-	-	-	-	-
- Disposal / Liquidity	-	-	-	-	-	-
- Others	-	-	-	-	-	-
EOY	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
SOY	-	-	-	-	-	-
- Depreciation in year	-	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-	-
- Others	-	-	-	-	-	-
EOY	-	-	-	-	-	-
Residual value	-	-	-	-	-	-
SOY	-	-	-	-	-	-
EOQ	-	-	-	-	-	-

14. Increase or decrease in investment properties:

a) Investment properties for lease

Item	Land use rights	House	Houses and land use rights	Infrastructure	Others	All
Original Cost	-	-	-	-	-	-
SOY	-	-	-	-	-	-
- Purchase in year	-	-	-	-	-	-
- Disposal / Liquidity	-	-	-	-	-	-
- Others	-	-	-	-	-	-
EOY	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
SOY	-	-	-	-	-	-
- Depreciation in year	-	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-	-
- Others	-	-	-	-	-	-
EOY	-	-	-	-	-	-
Residual value	-	-	-	-	-	-
SOY	-	-	-	-	-	-
EOQ	-	-	-	-	-	-

b) Investment properties held for five years awaiting price appreciation.

Item	Land use rights	House	Houses and land use rights	Infrastructure	Others	All
Original Cost	-	-	-	-	-	-
SOY	-	-	-	-	-	-
- Purchase in year	-	-	-	-	-	-
- Disposal / Liquidity	-	-	-	-	-	-
- Others	-	-	-	-	-	-
EOY	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
SOY	-	-	-	-	-	-
- Depreciation in year	-	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-	-
- Others	-	-	-	-	-	-
EOY	-	-	-	-	-	-
Residual value	-	-	-	-	-	-
SOY	-	-	-	-	-	-
EOQ	-	-	-	-	-	-

- The remaining value at the end of the period of the investment property used as collateral to secure the loan;

- The original cost of investment properties has been fully depreciated but they are still being rented out or held in anticipation of price appreciation;

- Provide a detailed list of existing and liquidated/sold investment properties during the period, with a value accounting for 10% or more of the total investment property value;

- Explanation of data and other justifications.

15. Prepaid Expense

a) Short term

- Contract performance
- Severance pay

b) Dài hạn / Long term

- Tools depreciation fee
- Huge assets fixed fee
- Insurance fee
- Land for lease - PHAN RANG
- Land for lease - CAN THO
- Others (huge value)

Total

EOQ

995.509.649
102.161.730
893.347.919
13.531.973.653
1.419.623.332
11.841.862.307
129.996.988
77.700.000
62.791.026
-

14.527.483.302

SOY

115.783.294
115.783.294
-
10.850.233.356
1.452.828.021
8.987.027.698
72.289.169
310.800.000
27.288.468
-

10.966.016.650

16. Others Asset

a) Short term

b) Long Term

Total

EOQ

-
-

-

SOY

-
-

-

17. Borrowing and Finance

Items	EOQ		YEAR 2026		SOY	
	Value	Amount can be paid	Increase	Decrease	Value	Amount can be paid
a) Short term	57.672.594.563	57.672.594.563	80.955.802.517	85.827.958.950	62.544.750.996	62.544.750.996
- Bank loan	56.840.994.563	56.840.994.563	80.955.802.517	85.016.419.273	60.901.611.319	60.901.611.319
- Loan due	831.600.000	831.600.000	-	-	831.600.000	831.600.000
- Short-term financial lease debt	-	-	-	811.539.677	811.539.677	811.539.677
b) Long term	1.663.200.000	1.663.200.000	-	415.800.000	2.079.000.000	2.079.000.000
- Bank loan	2.494.800.000	2.494.800.000	-	415.800.000	2.910.600.000	2.910.600.000
- Financial loan	-	-	-	811.539.677	811.539.677	811.539.677
The payment is due within 12	(831.600.000)	(831.600.000)	-	(811.539.677)	(1.643.139.677)	(1.643.139.677)
Total	59.335.794.563	59.335.794.563	80.955.802.517	86.243.758.950	64.623.750.996	64.623.750.996

c) Finance lease liabilities

Period	This year 2026			Previous Year 2025		
	Amount of payment	Repayment of original	Pay rental interest	Amount of payment	Repayment of original	Pay rental interest
Under 1 year						
1 year to 5 years	552.730.089	541.740.531	10.989.558	2.311.337.602	2.170.525.269	140.812.333
Over 5 years						

d) Overdue and unpaid

- Loan;
- Finance lease liability;
- Reason for non-payment

e) Detailed explanation of

EOQ

Origin

Interest

SOY

Origin

Interest

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

18. Trade payable

EOQ

SOY

	Value	Amount payable	Value	Amount payable
a) Short Term trade payable				
- Brenntag Vietnam Co., Ltd.	-	-	4.758.663.168	4.758.663.168
- Tran Le Anh Co., Ltd.	889.081.272	889.081.272	1.790.251.200	1.790.251.200
- Messer Vietnam Industrial Gas Co., Ltd.	431.168.400	431.168.400	378.760.320	378.760.320
- Vinasanfu Industrial Gas Co., Ltd.	353.452.356	353.452.356	290.211.120	290.211.120
- Hiep Phat Industrial Gas Co., Ltd.	297.591.840	297.591.840	321.223.320	321.223.320
- AIR LIQUIDE Co., Ltd.	434.367.360	434.367.360	-	-
- Others	4.820.651.576	4.820.651.576	2.578.418.013	2.578.418.013
	7.226.312.804	7.226.312.804	10.117.527.141	10.117.527.141

b) Long-term trade payables (similar details to short-term)

- Main office

c) Unpaid overdue amounts

- Details for each entity accounting for 10% or more of the total overdue amount;
- Others

d) Accounts payable to related parties

(details for each entity)

e) Accounts payable to related parties

(details for each entity)"

19. Dividends and profits must be returned.

Item	EOQ	SOY
Dividends and profits must be returned.	-	-
- Explanation of the payment schedule for dividends or profits in cash, non-monetary assets for dividends, owners, etc.	-	-
- Dividends and profits that were promised but have not been paid by the company to shareholders or owners by the deadline...	-	-

20. Prepayment from

	EOQ	SOY
- Minh Thanh Phat General	-	1.125.031.900
- Viet Commercial Real	695.250.000	695.250.000
- Others	53.345.488	52.456.738
Total	748.595.488	1.872.738.638

21. Taxes and other

	SOY	Payable	Actual Paid	Adjustment	EOQ
a) Payable (detail by tax)					
- VAT	199.054.615	2.977.589.063	3.298.574.897	-	(121.931.219)
- Corporate income tax	-	-	-	-	-
- Thuế TNDN Tráng Kênh /	-	-	-	-	-
- Property tax	-	-	-	-	-
- Business tax	-	-	-	-	-
- Other tax	-	-	-	-	-
Total	199.054.615	2.977.589.063	3.298.574.897	-	(121.931.219)
b) Recievable (details by					
- Corporate income Tax	393.758.611	-	190.609.351	-	584.367.962
- Property tax	1.338.664.598	2.271.656.272	982.184.467	-	49.192.793
- Personal Income Tax	12.798.054	42.825.145	68.239.279	-	38.212.188
- Import tax	-	-	-	-	-
Total	1.745.221.263	2.314.481.417	1.241.033.097	-	671.772.943

If a business is subject to the requirement to pay additional corporate income tax under the global minimum tax rules, it must explain the criteria or basis for recognizing the additional corporate income tax payable for the reporting year, as well as the adjustment to the tax liability resulting from the discrepancy between the tax filing year and the year in which the additional corporate income tax expenses are recognized under the global minimum tax rules,....

22. Accrued Expenses

	EOQ	SOY
a) Short term	2.661.558.589	2.471.439.534
- Interest Expense	66.659.353	64.004.801
- Electric System	2.594.899.236	2.322.491.799
- Others	-	84.942.934
b) Long term		
- Loan	-	-
Total	2.661.558.589	2.471.439.534

23. Other payables

	EOQ	SOY
a) Short term		
- Surplus assets awaiting	-	-
- Union fees;	83.169.345	164.206.011
- Social insurance;	-	-
- Health insurance;	-	-
- Unemployment insurance;	-	-
- Dividend payable in 2024	-	-
- Must return equitization;	22.105.320	22.105.320
- Others Payable	23.837.696	35.662.400
Total	129.112.361	221.973.731

b) Long term (Details by each item):

	EOQ	SOY
- Tam Duc Heart Hospital	200.000.000	200.000.000
- Bien Hoa Industrial Steam	-	1.392.100.000
- Can Tho Industrial Steam	2.572.734.015	3.039.055.509
- Nha Trang Industrial Steam	2.462.419.694	2.433.165.692
- Phan Rang Industrial	21.000.000	136.000.000
- Khanh Hoi Electric	1.123.600.000	1.107.600.000
- Binh Duong Industrial	6.357.392.899	5.109.292.899
- Hai Phong Industrial Steam	135.300.000	172.600.000
- Trang Kenh Calcium	-	-
- Others	-	-
c) Overdue debt not paid	-	-
Total	12.872.446.608	13.589.814.100

24. Revenue awaiting

EOQ

SOY

a) Short term

- Revenue recognized in advance;
- Revenue from the loyalty program;
- Other unearned revenue.

b) Long term (similar as short term)

- c) Possibility of not being able to perform the contract with (details of each item, reasons for inability to perform).

Total

25. Bonds issued

	Value	EOQ Interest	Period	Value	SOY Period
<u>25.1. Regular bond (Details</u>					
a) Bonds issued	-	-	-	-	-
- Face value					
- Discount value					
- Premium					
b) Detailed explanation of	-	-	-	-	-
c) Bond issuance costs	-	-	-	-	-
Total	-	-	-	-	-

25.2. Convertible bonds:

a. Convertible bonds at the beginning of the period:

- Issuance date, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- Discount rate used to determine the principal value of each type of convertible bond;
- The value of the principal and stock option portion of each type of convertible bond.

b. Additional convertible bonds issued during the period:

- Time of issue, original maturity of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- Discount rate used to determine the principal value of each type of convertible bond;
- The value of the principal and stock option portion of each type of convertible bond.

c. Convertible bonds converted into shares during the period:

- Number of each type of bond converted into shares during the period; Number of additional shares issued during the period to convert bonds;
- The principal value of convertible bonds is recorded as an increase in equity.

d. Mature convertible bonds are not converted into shares during the period:

- Number of each type of matured bonds not converted into shares during the period;
- The principal value of the convertible bond is returned to the investor.

e. Convertible bonds at the end of the period:

- Original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- Discount rate used to determine the principal value of each type of convertible bond;
- The value of the principal and stock option portion of each type of convertible bond.

f. Detailed explanation of bonds held by related parties (by type of bond).

26. Preferred shares classified as liabilities

- Face value;
- Issued subjects (management, officers, employees, other subjects);
- Buyback Terms (Time, Buyback Price, Other Basic Terms in the Issue Agreement);
- Value repurchased during the period;
- Other explanations.

27. Provision

EOQ

SOY

a) Short term

- Product warranty reserve;
- Construction warranty reserve;
- Restructuring provisions;
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)

b) Long term (Similar Short term)

28. Deferred tax assets and deferred tax liabilities.**a. Deferred income tax assets:**

- Corporate income tax rate used to determine the value of deferred income tax assets
- Deferred income tax assets related to deductible temporary differences
- Deferred income tax assets related to unused tax losses
- Deferred income tax assets related to unused tax incentives
- Amount offset against deferred income tax payable
- Deferred income tax assets

EOQ	SOY
-	-
-	-
-	-
-	-
-	-
-	-

b- Deferred income tax payable

- Corporate income tax rate used to determine Deferred income tax payable
- Deferred income tax liability arising from taxable temporary differences
- Amount offset against deferred income tax assets

EOQ	SOY
-	-
-	-
-	-

29. Owner's equity**a) Equity fluctuation comparison table**

	Items of equity						
	TP Conversion Option	Surplus share capital	Other owners' equity	Development and investment funds	Asset revaluation difference	Undistributed taxable profit from funds	Others
A	1	2	3	4	5	7	8
SOY backward Y2024		-	-	293.500.000.000	-	4.126.075.880	-
- Interest in year backward						814.205.895	
- Other increase							
- Paid dividend							
- Deducting investment fund							
- Profit distribution						(348.995.212)	
- Other deposit							
SOY 2025		-	-	293.500.000.000	-	4.591.286.563	-
- Interest in current year						(13.002.877.962)	
- Other increase							
- Deducting investment fund							
- Other deposit							
- Distribution of funds						(559.841.180)	
EOY 2025		-	-	293.500.000.000	-	(8.971.432.579)	-

b) Details of owner's capital contribution

- Contributed capital of parent company (if it is a subsidiary)
- Capital contributions of other entities

EOQ	SOY
288.098.000.000	288.098.000.000
5.402.000.000	5.402.000.000
-	-
293.500.000.000	293.500.000.000

c) Capital transactions with owners and dividend and profit distribution

- + Owner's contributed capital
- + Contributed capital at the beginning of the year
- + Capital increase during the year
- + Capital contribution decreased during the year
- + Year-end capital contribution
- Dividends, distributed profits

293.500.000.000	293.500.000.000
-	-
-	-
293.500.000.000	293.500.000.000
-	-

d) Stock

- Number of shares registered for issuance
- Number of shares sold to the public
- + Common stock
- Number of shares repurchased (treasury shares)
- + Common stock
- Number of shares outstanding
- + Common stock

29.350.000	29.350.000
29.350.000	29.350.000
29.350.000	29.350.000
-	-
-	-
29.350.000	29.350.000
29.350.000	29.350.000

* Par value of outstanding shares: 10,000 VND/share

-	-
---	---

f) Dividends

- Cổ tức đã công bố sau ngày kết thúc kỳ kế toán năm:
- + Cổ tức đã công bố trên cổ phiếu phổ thông:.....
- + Cổ tức đã công bố trên cổ phiếu ưu đãi:.....
- Cổ tức của cổ phiếu ưu đãi lũy kế chưa được ghi nhận:.....

-	-
-	-
-	-
-	-

g) Enterprise funds:

- Development investment fund;
- Business arrangement support fund;
- Other funds of equity.

6.576.252.838	6.296.332.248
-	-
-	-

h) Income and expenses, gains or losses are recognized directly in equity in accordance with the provisions of specific accounting standards.

30. Asset revaluation difference

Reasons for changes between Beginning of Year / SOY and End of Year numbers (in what cases is the revaluation, which assets are revalued, according to which decision?...).

EOQ	SOY
-	-

31. Exchange rate difference

- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND

EOQ	SOY
-	-

- Exchange rate differences arise due to other reasons (specify the reason)

-	-
---	---

32. Funding sources

- Funding provided during the year

EOQ	SOY
-	-

- Career expenses

-	-
---	---

- Remaining funds at the end of the year

-	-
---	---

32. Items off the Balance Sheet

a) Leased assets: The total future minimum lease payments of non-cancelable operating leases over the terms.

EOQ	SOY
-	-

- Under 1 year

- Over 1 year under 5 years

- Over 5 years

b) Assets held in custody: Enterprises must explain in detail the quantity, type, specifications, and quality of each type of asset at the end of the period.

-	-
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- Goods and materials received for safekeeping, processing, or consignment: Enterprises must explain in detail the quantity, type, specifications, and quality at the end of the period.

- Goods accepted for sale, consignment, pledge, or mortgage: Enterprises must explain in detail the quantity, type, specifications, and quality of each type of goods;

c) Foreign currencies of all kinds: Enterprises must explain in detail the quantity of each type of foreign currency calculated in original currency. Monetary gold must present the volume in domestic and international units of Ounce, and explain the value calculated in USD.

-	-
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d) High value metals and gemstones: Enterprises must explain in detail the original price, quantity (in international units) and types of precious metals and gemstones.

-	-
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f) Doubtful debts written-off

EOQ	SOY
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- Hau Giang Shipbuilding Industry Development Investment Company Limited

241.859.021	241.859.021
-------------	-------------

- Phu Yen Agricultural and Aquatic Industry Joint Stock Company

164.511.966	164.511.966
-------------	-------------

- Phan Thanh Construction Materials Trading Company Limited

164.508.000	164.508.000
-------------	-------------

- Hong Phat Mechanical Construction Company Limited

69.894.000	69.894.000
------------	------------

- Thien Son Company Limited

134.928.675	134.928.675
-------------	-------------

- Huong Thuy Trading Company Limited

84.897.500	84.897.500
------------	------------

- GLORY INTERNATIONAL Company

58.360.000	58.360.000
------------	------------

- Bach Dang Private Enterprise

111.000.989	111.000.989
-------------	-------------

- Others

458.181.735	458.181.735
-------------	-------------

Total

1.488.141.886	1.488.141.886
---------------	---------------

g) Other information on items outside the Balance Sheet

h) Interest on deferred or installment payments from asset sales: The enterprise must disclose the number of deferred or installment payment periods; the total interest receivable; the interest already collected; and the interest still receivable from deferred or installment sales of assets.

i) Other information regarding off-balance-sheet items

31. The value of assets held by the entity on behalf of third parties but restricted in use due to legal limitations, or liabilities that the entity is obligated to settle pursuant to contractual agreements or legal provisions (e.g., assets under BCC contracts, funds frozen when a public company issues or offers shares to raise capital from shareholders, etc.)

Items**Assets**

- Cash and cash equivalents

EOQ	SOY
-	-

- Accounts receivable

-	-
---	---

- Inventory

-	-
---	---

- Fixed assets

-	-
---	---

- Investment property

-	-
---	---

- Other assets

-	-
---	---

Total

-	-
---	---

Liability

- Accounts Payable to Suppliers

-	-
---	---

- Accounts Payable for Loans

-	-
---	---

- Accrued Expenses

-	-
---	---

- Other payable

-	-
---	---

Total

-	-
---	---

33. Other information that the entity deems necessary to disclose or explain in order to provide useful information to users

- Explanation of the basis for determining the value of non-monetary assets received as grants or gifts;

- Other information.

VII. Additional information

	Unit: VN Dong	
	Quarter 2 Current Year	Quarter 2 Pre. Year
1. Total sales and service revenue		
a) Sale Revenue		
+ Revenue from sale of goods	70.097.770.451	63.007.847.056
+ Revenue from rendering of services	4.969.069.499	4.427.351.698
+ Construction Revenue	-	-
+ Revenue from construction contracts is recognized in the period;	-	-
+ Total accumulated revenue of construction contracts recorded up to the date of preparing the Financial Statements.	-	-
Total	75.066.839.950	67.435.198.754
b) Revenue to related parties (details for each subject).		
c) In case of recording revenue from asset leasing as the total amount received in advance, the enterprise must further explain to compare the difference between recording revenue by the method of gradually allocating over the lease term; the possibility of decline in future profits and cash flows due to recording revenue for the entire amount received in advance.		
2. Revenue deductions	Quarter 2 Current Year	Quarter 2 Pre. Year
-Trade discount;	-	-
- Sale Discount	-	-
- Goods Returned	69.722.223	-
Total	69.722.223	-
3. Cost of goods sold	Quarter 2 Current Year	Quarter 2 Pre. Year
- Cost of finished products and goods sold;	67.370.733.716	55.879.378.622
- Cost of services provided	8.725.213.176	5.941.699.949
- Amounts recorded to reduce cost of goods sold.	-	-
Total	76.095.946.892	61.821.078.571
4. Financial income	Quarter 2 Current Year	Quarter 2 Pre. Year
- Interest on deposits and loans	6.946.030	5.930.808
- Profit from sale of investments;	-	-
- Dividends, profits distributed;	-	-
- Exchange rate difference profit	-	-
- Interest on deferred sales, payment discounts;	-	-
- Other financial revenue.	-	-
Total	6.946.030	5.930.808
5. Financial Expense	Quarter 2 Current Year	Quarter 2 Pre. Year
- Loan interest	1.131.387.598	1.099.035.127
- Payment discounts, deferred sales interest;	-	-
- Losses from liquidation of financial investments	-	-
- Exchange rate difference loss;	-	-
- Provision for impairment of trading securities and investment losses;	-	-
- Other financial costs;	-	-
- Financial expense deductions.	-	-
Total	1.131.387.598	1.099.035.127
6. Other Income	Quarter 2 Current Year	Quarter 2 Pre. Year
- Liquidation and sale of fixed assets;	-	-
- Income from selling materials, bottle compensation	391.035.383	512.117.452
- Collect compensation for part of the land	-	-
- Tax reduction;	-	-
- Others	-	-
Total	391.035.383	512.117.452
7. Other Expenses	Quarter 2 Current Year	Quarter 2 Pre. Year
- Residual value of fixed assets and liquidation costs of asset sale	53.804.622	132.694.011
- Loss due to asset revaluation;	-	-
- Fines;	-	-
- Others	-	-
Total	53.804.622	132.694.011

8. Selling expenses and business management expenses	Quarter 2 Current Year	Quarter 2 Pre. Year
a) Business management expenses incurred during the period		
- Management staff costs	779,506,313	555,187,695
- Cost of packaging materials	162,005,217	59,087,999
- Fixed asset depreciation costs	-	-
- Taxes, fees and charges	994,030,875	1,210,986,624
- Outsourcing service costs	1,015,119,308	805,930,053
- Other monetary expenses	815,362,596	831,381,903
Total	3,766,024,309	3,462,574,274
b) Selling expenses incurred during the period		
- Sales staff costs	119,848,654	191,498,005
- Cost of packaging materials	182,109,079	145,846,240
- Fixed asset depreciation costs	1,204,083,068	959,083,069
- Outsourcing service costs	1,168,483,888	881,807,557
- Others	269,315,668	114,758,817
Total	2,943,840,357	2,292,993,688
c) Amounts recorded to reduce selling expenses and business management expenses	-	-
- Refund of product and goods warranty provision/provision;	-	-
- Reversal of Restructuring Provision/Provision, Other Provision/Provision;	-	-
- Others	-	-

9. Production and business costs by factor	Quarter 2 Current Year	Quarter 2 Pre. Year
- Cost of raw materials;	18,250,384,861	8,674,179,422
- Labor costs;	7,861,634,197	7,435,139,717
+ Salary	7,056,201,825	6,504,559,846
+ Insurance & Union fee	805,432,372	930,579,871
- Fixed asset depreciation costs;	5,897,803,376	5,855,804,795
- Cost of outsourced services;	29,648,796,786	26,559,088,774
- Other cost by cash	2,684,259,931	2,658,953,811
Total	64,342,879,151	51,183,166,519

Note: The indicator "Production and business costs by element" is the costs incurred during the period reflected in the Balance Sheet and Business Results Report.

- For manufacturing enterprises, the explanation of costs by element is based on the number arising in the following accounts:

- + Account 621 – Direct material costs;
- + Account 622 – Direct labor costs;
- + Account 623 – Cost of using construction machinery;
- + Account 627 – General production costs;
- + Account 641 – Selling expenses;
- + Account 642 – Business management expenses.

- For commercial enterprises, the explanation of costs by element is based on

- + Account 156 – Goods;
- + Account 632 – Cost of goods sold;
- + Account 641 – Selling expenses;
- + Account 642 – Business management expenses.

- Enterprises have the right to choose other bases but must ensure full explanation of costs by element.

10. Current corporate income tax expense	Quarter 2 Current Year	Quarter 2 Pre. Year
- Corporate income tax expense calculated on current year taxable income	(8,526,182,415)	(855,128,657)
- Adjust corporate income tax expenses of previous years into current income tax expenses of this year	-	-
- Total current corporate income tax expense	-	-
11. Deferred corporate income tax expense	Quarter 2 Current Year	Quarter 2 Pre. Year
- Deferred corporate income tax expense arising from taxable temporary differences;	-	-
- Deferred corporate income tax expense arising from the reversal of deferred income 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;	-	-

VIII. Additional information for items presented in the Cash Flow Statement

	Quarter 2 Current Year	Quarter 2 Pre. Year
1. Non-cash transactions affect future cash flow statements		
- Purchase of assets by assuming directly related liabilities or through financial leasing transactions;	-	-
- Buying businesses through issuing shares;	-	-
- Convert debt into equity;	-	-
- Other non-monetary transactions	-	-
2. Amounts of cash held by the enterprise but not used: Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.	-	-
3. Actual loan amount collected during the period:	-	-
- Proceeds from borrowing under conventional contracts;	-	-
- Proceeds from issuance of regular bonds;	-	-
- Proceeds from issuance of convertible bonds;	-	-
- Proceeds from issuance of preferred shares are classified as liabilities;	-	-
- Proceeds from repurchase transactions of government bonds and securities REPO;	-	-
- Proceeds from borrowing in other forms.	-	-
4. Amount actually paid back in principal during the period:	-	-
- Principal payments on loans under standard loan agreements;	-	-
- Principal payments on ordinary bonds;	-	-
- Principal payments on convertible bonds;	-	-
- Principal payments on preferred stock classified as liabilities;	-	-
- Payments for repurchase agreements involving government bonds and securities;	-	-
- Payments for loans in other forms.	-	-

IX. Other information

- Contingent liabilities, commitments and other financial information:
- Events occurring after the end of the accounting period:.....
- Information about related parties (in addition to the information explained in the above sections).
- Present assets, revenue, and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 "Segment reporting" (1):.
- Comparative information (changes in information in the Financial Statements of previous accounting years):
- Information on continuing operations:
- Other information.

Preparer



Đỗ Bá Thông

Chief Accountant



Mai Tứ Phương

 Date July 15th, 2026
 Deputy General Manager



Kiều Phương