

Vietnam National Chemical Group
Industrial Gas And Welding Electrode Joint Stock Company

FINANCIAL SETTLEMENT

QUARTER III

YEAR 2026

TAX CODE : 0300422482

RECIEVER :

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 3 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 Sep 30th, 2026

Unit: Dong V/N

ASSETS	Code	Note	Quarter-end balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS (100 = 110+120+130+140+150+160)	100		124.201.527.839	147.918.242.921
I. Cash and cash equivalents	110		8.898.155.698	15.963.730.384
1. Cash	111	V.01	8.898.155.698	15.963.730.384
2. Cash equivalents	112		-	-
II. Current financial investments	120		1.000.000.000	1.033.361.644
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Investments held to maturity	123	V.02	1.000.000.000	1.033.361.644
III. Short-term receivables	130		79.091.875.583	86.983.753.069
1. Short-term trade receivables	131	V.03	54.196.592.782	64.984.336.129
2. Short-term prepayments to suppliers	132	V.04	3.549.354.398	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	V.05	24.170.315.348	21.994.464.799
7. Provisions for short-term doubtful debt	137	V.07	(3.199.181.507)	(3.315.932.914)
8. Shortage of assets awaiting solution	139	V.06	374.794.562	374.794.562
IV. Inventories	140		34.057.237.220	42.076.393.267
1. Inventories	141	V.08	34.057.237.220	42.076.393.267
2. Provision for inventory discount	149		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		1.154.259.338	1.861.004.557
1. Short-term prepaid expenses	161	V.15	542.024.897	115.783.294
2. Discounted VAT	162		-	-
3. Taxes and other receivables from the State budget	163	V.21	612.234.441	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		234.527.424.496	249.813.715.000
I. Non-current account receivables	210		-	339.071.700
1. Other non-current receivables	211	V.05	-	339.071.700
II. Fixed assets	220		222.050.947.392	237.903.234.001
1. Tangible fixed assets	221	V.10	203.032.680.861	211.135.039.398
- Original prices	222		642.405.092.368	631.534.197.667
- Accumulated depreciation	223		(439.372.411.507)	(420.399.158.269)
2. Fixed assets of financial leasing	224	V.12	-	7.153.394.970
- Original prices	225		-	10.554.137.408
- Accumulated depreciation	226		-	(3.400.742.438)
3. Intangible fixed assets	227	V.11	19.018.266.531	19.614.799.633
- Original prices	228		32.472.305.406	32.472.305.406
- Accumulated depreciation	229		(13.454.038.875)	(12.857.505.773)
III. Long-term biological assets	230	V.13	-	-
IV. Real-estate investment	240	V.14	-	-
V. Long-term assets in process	250		750.465.330	721.175.943
1. Costs of production, long-term work in progress	251		-	-
2. Cost of construction in progress	252	V.09	750.465.330	721.175.943
VI. Long-term financial investments	260		-	-
VII. Other non-current assets	270		11.726.011.774	10.850.233.356
1. Long-term deferred expenses	271	V.15	11.726.011.774	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		358.728.952.335	397.731.957.921

CAPITAL	Code	Note	Quarter-end balance	Beginning balance
1	2	3	4	5
C. LIABILITIES (300 = 310+330)	300		70.431.904.527	93.344.339.110
I. Current liabilities	310		55.785.557.919	77.675.525.010
1. Current account payables	311	V.18	8.133.094.294	10.117.527.141
2. Current buyer prepayments	312	V.20	752.959.162	1.872.738.638
3. Taxes and amounts payable to the Government	313	V.21	1.843.527.738	199.054.615
4. Labor payables	314		-	-
5. Short-term accrued expenses	315	V.22	-	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	V.23	211.986.920	221.973.731
10. Borrowings and short-term finance lease liabilities	320	V.17	44.351.528.860	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		14.646.346.608	15.668.814.100
1. Non-Current account payables	331		-	-
2. Non-Current buyer prepayments	332		-	-
7. Other non-current account payables	337	V.23	13.191.046.608	13.589.814.100
8. Non-current loans and financial lease liability	338	V.17	1.455.300.000	2.079.000.000
9. Convertible bonds	339		-	-
D. OWNERS' EQUITY	400		288.297.047.808	304.387.618.811
I. Owners' equity	410		288.297.047.808	304.387.618.811
1. Capital contributed by owners	411	V.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		6.296.332.248	6.296.332.248
9. Assistance Fund for Restructuring Enterprises	419		-	-
10. Other funds belonging to owners' equity	420		-	-
11. Retained earnings	421	V.29	(11.499.284.440)	4.591.286.563
- Retained earnings accumulated to the previous year	421a		4.311.365.973	3.777.080.668
- Retained earnings of the current year	421b		(15.810.650.413)	814.205.895
12. Capital construction investment	422		-	-
TOTAL EQUITY (440 = 300 + 400)	440		358.728.952.335	397.731.957.921

Preparer

Đỗ Bá Thông

Chief Accountant

Mai Tú Phương

Date: Oct 14th, 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 3 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

From Jan 1st 2026 to Sep 30th 2026

Unit: Dong VN

ITEMS	Code	Note	Quarter 03		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	67.671.408.605	73.451.981.226	201.317.538.443	197.294.806.627
2. Revenue deductions	02	VII.02	188.944.568		880.413.568	-
3. Net revenue from sales and services (10= 01-02)	10		67.482.464.037	73.451.981.226	200.431.124.875	197.294.806.627
4. Cost of goods sold and services rendered	11	VII.03	62.484.685.640	69.195.763.543	193.768.307.277	179.750.368.086
5. Gross profit from sales and services (20= 10-11)	20		4.997.778.397	4.256.217.683	6.662.817.598	17.544.438.541
6. Profit/loss from the sale and liquidation of investment properties.	21	VII.04	-	-	-	-
7. Financial income	22	VII.05	3.435.765	4.729.136	26.171.769	14.892.087
8. Financial expenses	23	VII.06	1.008.924.117	1.208.939.163	2.988.033.899	3.319.772.389
In which: Interest expense	24		1.008.924.117	1.208.939.163	2.988.033.899	3.319.772.389
9. Selling expenses	25	VII.9	3.133.271.918	2.576.840.038	8.356.234.230	6.691.622.194
10. General and administration expenses	26	VII.9	3.797.379.274	4.330.298.272	11.609.713.528	12.561.804.080
11. Net profit from operating activities (30= 20+21+22-(23+25+26))	30		(2.938.361.147)	(3.855.130.654)	(16.264.992.290)	(5.013.866.035)
12. Other incomes	31	VII.7	452.422.290	708.503.399	847.360.799	1.250.430.680
13. Other expenses	32	VII.8	321.835.594	739.453.361	393.018.922	906.873.132
14. Other profit (40= 31-32)	40		130.586.696	(30.949.962)	454.341.877	343.557.548
15. Total net profit before tax (50= 30+40)	50		(2.807.772.451)	(3.886.080.616)	(15.810.650.413)	(4.670.310.487)
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		(2.807.772.451)	(3.886.080.616)	(15.810.650.413)	(4.670.310.487)
19. Basic earnings per share	70		(95,67)	(132,40)	(538,69)	(159,12)
20. Losses per share	71					

Preparer

Đỗ Bá Thông

Chief Accountant

Mai Tứ Phương



Kiều Phương

Vietnam National Chemical Group

Industrial Gas And Welding Electrode Joint Stock Company

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FINANCIAL STATEMENTS

QUARTER 3 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 Sep 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	O1		(15.813.805.142)	(4.670.310.487)
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	O2		16.931.766.100	16.766.630.720
- Provisions	O3		(116.751.407)	-
- Gains / losses on exchange rate differences from revaluation of accounts derived from foreign currencies	O4		-	-
- Gains / losses on investing activities	O5		(26.171.769)	(14.892.087)
- Interest expenses	O6		2.988.033.899	1.208.939.163
- Other adjustments	O7		-	-
3. Operating profit before changes in working capital	O8		3.963.071.681	13.290.367.309
- Increase / decrease in receivables	O9		9.363.936.008	(12.668.632.321)
- Increase / decrease in inventories	10		8.019.156.047	(4.183.551.961)
- Increase / decrease in payables (exclusive of interest payables / corporate income tax payables)	11		(6.363.685.570)	963.146.861
- Increase / decrease in prepaid expenses	12		(1.302.020.021)	(1.126.641.187)
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		(3.118.698.054)	(1.208.939.163)
- Corporate income tax paid	15		(191.009.351)	(168.089.873)
- Other receipts from operating activities	16		2.263.722.131	-
- Other payments on operating activities	17		-	(855.487.626)
Net cash flows from operating activities	20		12.634.472.871	(5.957.827.961)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(883.125.421)	(3.311.244.252)
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)	(3.311.244.252)
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		114.779.064.366	119.700.097.068
4. Repayment of principal	34		(132.784.446.825)	(105.860.654.980)
5. Repayment of financial principal	35		(811.539.677)	(1.060.026.343)
6. Dividends or profits paid to owners	36		-	-
Net cash flows from financial activities	40		(18.816.922.136)	12.779.415.745
Net cash flows during the fiscal year (20 + 30 + 40)	50		(7.065.574.686)	3.510.343.532
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	8.898.155.698	11.406.843.370

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Preparer

Đỗ Bá Thông

Chief Accountant

Mai Tứ Phương

Date Oct 14th, 2026

Deputy General Manager



Kiều Phương

Vietnam National Chemical Group
 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 3 of Year 2026

1-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 Industrial Gas and Welding Electrode 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 14th time on July 14, 2026.

Business Sector:

- Manufacture of basic chemicals

Details: Manufacture of industrial gases, medical gases, calcium carbide, light calcium carbonate (CaCO_3), and products derived from calcium carbide (production not carried out at the headquarters)

- Other manufacturing not elsewhere classified

Details: Manufacture of electric welding rods (production not carried out at the headquarters).

- Installation of industrial machinery and equipment

Details: Supply and installation services for industrial gas-operated production line equipment, supply and installation of medical gas equipment. Installation, maintenance, inspection, and repair of fire-fighting piping systems (excluding mechanical processing, waste recycling, or electroplating at the headquarters).

- Road freight transport (excluding the liquefaction of gas for transport)

- Manufacture of cement, lime, and plaster

Details: Manufacture of lime*

- Cargo loading and unloading (excluding airport cargo loading and unloading)

- Repair and maintenance of pre-cast metal products

Details: Repair and inspection services for industrial gas containers

- Specialized wholesale trade not elsewhere classified

Details: Trading in materials and spare parts for the industrial gas and electric welding rod sectors. Trading in industrial gases, medical gases, calcium carbide, light calcium carbonate (CaCO_3), and products derived from calcium carbide. Wholesale of industrial chemicals. Wholesale of food additive chemicals

- Retail sale of other new goods (excluding automobiles, motorcycles, motorbikes, and their parts and accessories)

Details: Trading in liquefied petroleum gas (LPG). Retail sale of coal for household use in specialized stores*

- Gas production and distribution of gaseous fuel via pipelines

Details: Services for the distribution and supply of gaseous fuel through pipeline systems*

- Repair and maintenance of machinery and equipment

Details: Providing services for the renovation, maintenance, repair, and installation of conversion systems for vehicles running on CNG, LNG, LPG, and biomass fuels

- Wholesale of solid, liquid, and gaseous fuels and related products

Details: Gas trading (Liquefied Petroleum Gas – LPG, Compressed Natural Gas – CNG, Liquefied Natural Gas – LNG), biomass and related products, propane. Trading of lubricating oils, greases, petrochemical raw materials, and petrochemical products (excluding waste lubricating oil)

- Real estate business, land use rights belonging to the owner, user or lessee

Details: Leasing, operating, and managing houses and land not for residential purposes*

- Technical inspection and analysis

Details: Occupational safety technical inspection for machinery, equipment, and materials subject to strict occupational safety requirements.

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. Additional information for items presented in the Financial Statement

Unit: Dong VN

1. Cash and Equivalents

- Cash on hand
- Demand deposit
- Tiền đang chuyển

Total

EOQ

SOY

1.165.973.066 2.126.513.825
7.732.182.632 13.837.216.555

8.898.155.698 15.963.730.384

Detailed information on demand deposits and cash equivalents as at 30/09/2026 as follows:

- Vietnam Joint Stock Commercial Bank for Industry and Trade - Office
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Duong
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Phong

2.268.127.692

2.711.997.511

861.695.291

5.841.820.494

2. Financial investments

a) Trading shares

b) Investments held until maturity

Items	EOQ			SOY		
	Original Cost	Value	Reserve	Original Cost	Value	Reserve
* Short-term	1.000.000.000	1.000.000.000	-	1.033.361.644	1.033.361.644	-
+ Deposits	1.000.000.000	1.000.000.000	-	1.033.361.644	1.033.361.644	-
(details of each short-term time deposit account for 10% or more of the total short-term time deposit value)						
+ Other investments	-	-	-	-	-	-
* Long-term (similar as Short-term)	-	-	-	-	-	-
Total	1.000.000.000	1.000.000.000	-	1.033.361.644	1.033.361.644	-

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

3. Current receivables

a) Trade receivables

	EOQ	SOY
- Southern Rubber Industry Joint Stock Company	3.573.537.959	10.770.524.559
- Nhan Dan Hospital 115	1.218.060.470	1.187.318.550
- Tai Li Company Limited Company	1.184.666.483	1.150.014.900
- Khanh Hoa General Hospital	1.906.992.430	1.275.366.395
- Dong Nai General Hospital	688.358.108	833.294.244
- An Giang General Hospital	593.053.576	940.849.250
- Army 175 Hospital	1.029.409.344	592.382.592
- Others	44.002.514.412	48.234.585.639

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

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

Total

54.196.592.782 64.984.336.129

4. Prepayment to suppliers

Short-term vendor advance

	EOQ	SOY
- Dinh Nguyen Construction and Installation Company Limited	768.000.000	768.000.000
- Mekong Technical Services Trading Investment Company Limited	708.912.000	-
- Linyi Yonggancylinder Trading Co.,Ltd	-	584.584.570
- Hoang Minh Construction Joint Stock Company	408.436.500	408.436.500
- Others	1.664.005.898	1.185.069.423

Total

3.549.354.398 2.946.090.493

5. Other Receivables

	EOQ		SOY	
	Value	Provision	Value	Provision
a) Short term	24.170.315.348	(115.262.900)	21.994.464.799	(115.262.900)
- Paid advance for employees	2.429.180.856	-	3.432.211.772	-
- Receivable from employees	18.580.354.714	-	15.693.994.655	-
- Receivable from Equitization	-	-	-	-
- Contract security deposit receivable	2.836.390.981	-	2.565.148.692	-
- Receivable of input VAT on finances lease assets.	-	-	65.477.828	-
- Social insurance and union fees receivable	112.892.126	-	59.088.952	-
- Unemployment insurance receivable.	37.357.881	-	-	-
- Interest on loans and deposits must be collected.	2.095.890	-	33.361.644	-
- Other Receivable	172.042.900	(115.262.900)	145.181.256	(115.262.900)
b) Long-term (similar to short-term items)	-	-	339.071.700	-
- Mortgages	-	-	339.071.700	-
Total	24.170.315.348	(115.262.900)	22.333.536.499	(115.262.900)

6. Assets awaiting

Item	EOQ	SOY
a) Cash,	-	-
b) Inventory,	374.794.562	374.794.562
c) Fix-asset,	-	-
d) Other asset	-	-
	<u>374.794.562</u>	<u>374.794.562</u>

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);

	EOQ		SOY	
	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	-
- LISEMCO Joint Stock Company	601.720.624	-	601.720.624	-
- LISEMCO 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	1.222.035.646	-	1.338.787.053	-
Total	<u>3.199.181.507</u>	-	<u>3.315.932.914</u>	-

	EOQ		SOY	
	Value	Provision	Value	Provision
8. Inventories				
- On delivery	-	-	-	-
- Raw material	23.346.181.558	-	26.670.959.599	-
- Tools, supplies	1.193.484.020	-	929.106.149	-
- In process manufacturing	-	-	-	-
- Finish goods	6.980.459.718	-	12.371.223.251	-
- Goods	2.537.111.924	-	2.105.164.268	-
- Good for sale	-	-	-	-
- Inventory goods taxable	-	-	-	-
Total	<u>34.057.237.220</u>	-	<u>42.076.393.267</u>	-

- Value of inventory pledged as collaterals for borrowings at the end of the period: 20,000,000,000 VND

9. Long-term Asset in process

	EOQ		SOY	
	Value	Value recovable	Value	Value recovable
a) Long-term unfinished production and business costs	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	62.504.893	-	144.920.506	-
Total	<u>750.465.330</u>	-	<u>721.175.943</u>	-

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
- Switch to investment real estate	63.969.041	132.385.053				196.354.094
- Switch from asset rental		3.478.722.390	7.075.415.018			10.554.137.408
- Increase in finance leased fixed						-
- Liquidation, disposal		762.722.222				762.722.222
- Others						-
EOY	106.870.638.891	472.108.309.938	62.885.120.856	541.022.683	-	642.405.092.368
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	3.360.497.265	11.181.177.722	1.419.000.000	9.900.000		15.970.574.987
- 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	69.887.694.622	318.666.727.297	50.143.891.905	474.097.683	-	439.372.411.507
Residual value						
- SOY	40.279.472.493	161.776.903.085	9.001.838.820	76.825.000	-	211.135.039.398
- EOQ	36.982.944.269	153.241.582.641	12.741.228.951	66.925.000	-	203.032.680.861

- Remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure the loan: 107.359.673.358 VND

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	360.000.000	-	-	236.533.102		596.533.102
- Liquidation, disposal						-
- Others						-
EOY	12.815.153.285	-	-	638.885.590	-	13.454.038.875
Residual value						
- SOY	19.248.674.921	-	-	366.124.712	-	19.614.799.633
- EOQ	18.888.674.921	-	-	129.591.610	-	19.018.266.531

- Remaining value at the end of the period of intangible fixed assets used as mortgage or pledge to secure loans: 18.724.186.545 VND

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	-	-	-	-	-	-

13. Biological assets

14. Increase or decrease in investment properties:

15. Prepaid Expense

	EOQ	SOY
a) Short term	542,024.908	115.783.294
- Contract performance	95.350.948	115.783.294
- Severance pay	446.673.960	-
b) Dài hạn / Long term	11.726.011.763	10.850.233.356
- Tools depreciation fee	1.277.483.039	1.452.828.021
- Huge assets fixed fee	10.321.440.848	8.987.027.698
- Insurance fee	83.132.158	72.289.169
- Land for lease - PHAN RANG	-	310.800.000
- Land for lease - CAN THO	43.953.718	27.288.468
- Others (huge value)	-	-
Total	12.268.036.671	10.966.016.650

16. Others Asset

	EOQ	SOY
a) Short term	-	-
b) Long Term	-	-
Total	-	-

17. Borrowing and Finance

Items	EOQ		YEAR 2026		SOY	
	Value	Amount can be paid	Increase	Decrease	Value	Amount can be paid
a) Short term	44,351,528,860	44,351,528,860	114,779,064,366	132,972,286,502	62,544,750,996	62,544,750,996
- Bank loan	43,519,928,860	43,519,928,860	114,779,064,366	132,160,746,825	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	1,455,300,000	1,455,300,000	-	623,700,000	2,079,000,000	2,079,000,000
- Bank loan	2,286,900,000	2,286,900,000	-	623,700,000	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	45,806,828,860	45,806,828,860	114,779,064,366	133,595,986,502	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	2,311,357,602	2,170,525,269	140,812,333
Over 5 years	-	-	-	-	-	-

d) Overdue and unpaid

	EOQ		SOY	
	Origin	Interest	Origin	Interest
- Loan;	-	-	-	-
- Finance lease liability;	-	-	-	-
- Reason for non-payment	-	-	-	-
e) Detailed explanation of	-	-	-	-

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.	1,471,691,160	1,471,691,160	1,790,251,200	1,790,251,200
- Messer Vietnam Industrial Gas Co., Ltd.	-	-	378,760,320	378,760,320
- Branch of HCM City Power Corporation - Thuan An Power Co. Ltd	2,641,725,134	2,641,725,134	-	-
- Others	4,019,678,000	4,019,678,000	3,189,852,453	3,189,852,453
	8,133,094,294	8,133,094,294	10,117,527,141	10,117,527,141

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

- Main office	-	-	-	-
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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	57.709.162	52.456.738
Total	752.959.162	1.872.738.638

21. Taxes and other

	SOY	Payable	Actual Paid	Adjustment	EOQ
a) Payable (detail by tax)					
- VAT	199.054.615	4.856.078.591	4.222.818.919	-	832.314.287
- Corporate income tax	-	-	-	-	-
- Thuế TNDN Trảng Kênh /	-	-	-	-	-
- Property tax	-	-	-	-	-
- Business tax	-	-	-	-	-
- Other tax	-	-	-	-	-
Total	199.054.615	4.856.078.591	4.222.818.919	-	832.314.287
b) Recievable (details by					
- Corporate income Tax	393.758.611	-	191.009.351	-	584.767.962
- Property tax	1.338.664.598	3.332.062.516	982.184.467	-	(1.011.213.451)
- Personal Income Tax	12.798.054	53.926.108	68.594.533	-	27.466.479
- Import tax	-	-	-	-	-
Total	1.745.221.263	3.385.988.624	1.241.788.351	-	(398.979.010)

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		
- Interest Expense	-	2.471.439.534
- Electric System	-	64.004.801
- Others	-	2.322.491.799
b) Long term		
- Loan	-	84.942.934
Total	-	2.471.439.534

23. Other payables

	EOQ	SOY
a) Short term		
- Surplus assets awaiting	-	-
- Union fees;	161.460.679	164.205.011
- Social insurance;	-	-
- Health insurance;	-	-
- Unemployment insurance;	-	-
- Dividend payable in 2024	-	-
- Must return equitization;	22.105.320	22.105.320
- Others Payable	28.420.921	35.662.400
Total	211.986.920	221.973.731

b) Long term (Details by each item):

- Tam Duc Heart Hospital	205.000.000	200.000.000
- Bien Hoa Industrial Steam	-	1.392.100.000
- Can Tho Industrial Steam	2.372.034.015	3.039.055.509
- Nha Trang Industrial Steam	2.639.919.694	2.433.165.692
- Phan Rang Industrial	6.000.000	136.000.000
- Khanh Hoi Electric	1.143.600.000	1.107.600.000
- Binh Duong Industrial	6.543.192.899	5.109.292.899
- Hai Phong Industrial Steam	281.300.000	172.600.000
- Trang Kênh Calcium	-	-
- Others	-	-
c) Overdue debt not paid	-	-
Total	13.191.046.608	13.589.814.100

24. Revenue awaiting**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**EOQ****SOY****25. Bonds issued****25.1. Regular bond (Details)****a) Bonds issued**

- Face value
- Discount value
- Premium

b) Detailed explanation of**c) Bond issuance costs****Total****Value****EOQ
Interest****Period****Value****SOY****Period****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**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)**EOQ****SOY**

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						
	TF 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						(15,810,650,413)	
- Other increase							
- Deducting investment fund							
- Other deposit							
- Distribution of funds						(279,920,590)	
EOY 2025		-	-	293,500,000,000	-	(11,499,284,440)	-

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

* 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.

6,296,332,248

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

EOQ SOY

32. Funding sources

- Funding provided during the year
- Career expenses
- Remaining funds at the end of the year

EOQ SOY

32. Items off the Balance Sheet

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

- Under 1 year
- Over 1 year under 5 years
- Over 5 years

EOQ SOY

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.

- 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.

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.

f) Doubtful debts written-off

- Hau Giang Shipbuilding Industry Development Investment Company Limited
- Phu Yen Agricultural and Aquatic Industry Joint Stock Company
- Phan Thanh Construction Materials Trading Company Limited
- Thien Son Company Limited
- Bach Dang Private Enterprise
- Others

EOQ SOY

241.859.021	241.859.021
164.511.966	164.511.966
164.508.000	164.508.000
134.928.675	134.928.675
111.000.989	111.000.989
696.057.335	696.057.335
1.512.865.986	1.512.865.986

Total

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
- Accounts receivable
- Inventory
- Fixed assets
- Investment property
- Other assets

EOQ SOY

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

1. Total sales and service revenue

a) Sale Revenue

+ Revenue from sale of goods	62 330 262 436
+ Revenue from rendering of services	5 152 201 601
+ 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

Quarter 3
Current Year

62 330 262 436
5 152 201 601

67 482 464 037

Unit: VN Dong

Quarter 3
Pre. Year

68 728 393 936
4 723 587 290

73 451 981 226

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

- Trade discount;
- Sale Discount
- Goods Returned

Total

Quarter 3
Current Year

188 944 568
188 944 568

Quarter 3
Pre. Year

-
-

3. Cost of goods sold

- Cost of finished products and goods sold;
- Cost of services provided
- Amounts recorded to reduce cost of goods sold.

Total

Quarter 3
Current Year

54 427 156 624
8 057 529 016

62 484 685 640

Quarter 3
Pre. Year

63 388 032 832
5 807 730 711

69 195 763 543

4. Financial income

- Interest on deposits and loans
- Other financial revenue

Total

Quarter 3
Current Year

3 435 765
3 435 765

Quarter 3
Pre. Year

4 729 136
4 729 136

5. Financial Expense

- Loan interest
- Other financial costs;
- Financial expense deductions

Total

Quarter 3
Current Year

1 008 924 117
1 008 924 117

Quarter 3
Pre. Year

1 208 939 163
1 208 939 163

6. Other Income

- Liquidation and sale of fixed assets;
- Income from selling materials, bottle compensation
- Collect compensation for part of the land
- Tax reduction;
- Others

Total

Quarter 3
Current Year

160 479 087
291 943 203

452 422 290

Quarter 3
Pre. Year

708 503 399
-

708 503 399

7. Other Expenses

- Residual value of fixed assets and liquidation costs of asset sale
- Loss due to asset revaluation;
- Fines;
- Others

Total

Quarter 3
Current Year

-
321 833 594

321 833 594

Quarter 3
Pre. Year

739 453 361
-

739 453 361

8. Selling expenses and business management expenses

	Quarter 3 Current Year	Quarter 3 Pre. Year
a) Business management expenses incurred during the period		
- Management staff costs	1.370.492.392	2.359.868.575
- Cost of packaging materials	115.189.209	38.202.034
- Fixed asset depreciation costs	-	-
- Taxes, fees and charges	900.000.000	200.000.000
- Outsourcing service costs	747.670.345	979.080.709
- Other monetary expenses	664.027.328	753.146.954
Total	3.797.379.274	4.330.298.272
b) Selling expenses incurred during the period		
- Sales staff costs	93.553.641	97.399.711
- Cost of packaging materials	212.265.118	137.351.686
- Fixed asset depreciation costs	704.083.068	959.083.068
- Outsourcing service costs	1.833.494.427	1.200.206.291
- Others	289.875.664	182.799.282
Total	3.133.271.918	2.576.840.038
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 3 Current Year	Quarter 3 Pre. Year
- Cost of raw materials;	9.452.722.170	8.429.248.897
- Labor costs;	7.934.270.355	9.528.519.850
+ Salary	7.183.798.146	8.587.174.132
+ Insurance & Union fee	750.472.209	941.345.718
- Fixed asset depreciation costs;	5.900.308.549	5.791.727.864
- Cost of outsourced services;	31.117.509.848	27.432.398.123
- Other cost by cash	2.748.642.968	2.568.191.089
Total	57.153.453.890	53.750.085.823

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 3 Current Year	Quarter 3 Pre. Year
- Corporate income tax expense calculated on current year taxable income	(2.807.772.451)	(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 3 Current Year	Quarter 3 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 3 Current Year	Quarter 3 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 Oct 14th, 2026
 Deputy General Manager

Kieu Phuong



