



**CÔNG TY CP ĐẦU TƯ
KCN DẦU KHÍ LONG SƠN
LONG SON PETROLEUM
INDUSTRIAL ZONE INVESTMENT
JOINT STOCK COMPANY**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness**

Số: 227 /CV-TCKT
No.: 227 /CV-TCKT

TP Hồ Chí Minh, ngày 15 tháng 10 năm 2026
Ho Chi Minh City, October 15, 2026

V/v: công bố thông tin Báo cáo Tài chính
("BCTC") Quý 3/2026
Re: *Information Disclosure of Financial
Statements ("FS") for Quarter 3/2026*

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi: Sở giao dịch Chứng khoán Hà Nội (HNX)

To: Hanoi Stock Exchange (HNX)

Thực hiện quy định tại khoản 3, khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Đầu tư Khu công nghiệp Dầu khí Long Sơn (Mã chứng khoán: PXL) thực hiện công bố thông tin Báo cáo Tài chính (BCTC) Quý 3/2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to the provisions of Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Long Son Petroleum Industrial Zone Investment Joint Stock Company (Stock code: PXL) shall disclose information on the Financial Statement (FS) for Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: Công ty Cổ phần Đầu tư Khu công nghiệp Dầu khí Long Sơn

Long Son Petroleum Industrial Zone Investment Joint Stock Company

- Mã chứng khoán: PXL/Stock code: PXL

- Địa chỉ: Lầu 3, số 67 Nguyễn Thị Minh Khai, phường Bến Thành, Thành phố HCM/Address: 3rd Floor, 67 Nguyen Thi Minh Khai, Ben Thanh Ward, Ho Chi Minh City

- Điện thoại liên hệ/Tel: 028 39259975 Fax: 028 39259976

- Email: info@longsonpic.vn Website: <https://www.longsonpic.vn/>

2. Nội dung thông tin công bố/ Information disclosure content:

- BCTC Quý 3/2026/Financial Statement Quarter 3/2026:

☒ BCTC riêng/SFS; ☐ BCTC hợp nhất/Consolidated FS; ☐ BCTC tổng hợp/Consolidated FS;

- Các trường hợp thuộc diện phải giải trình nguyên nhân/Cases that must explain the cause:

+ Lợi nhuận sau thuế TNDN tại báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 8,13% so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax in the Income Statement for the reporting period changes by 8,13% to the same period report of the previous year:*

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/Explanatory Document in case of integration:

☒ Có/Yes

☐ Không/No



+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:*

☐

Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có//*Explanatory Document in case of integration:*

☐

Có/Yes

☐

Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 15 /10/2026 tại đường dẫn: <https://www.longsonpic.vn/quan-he-co-dong.html>
This information was published on the Company's website on October 15, 2026 at the link: <https://www.longsonpic.vn/quan-he-co-dong.html>

Tài liệu đính kèm/Attached documents:

- BCTC Quý 3/2026/*Financial Statement Quarter 3/2026;*
- Văn bản giải trình lợi nhuận sau thuế TNDN tại báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 8,13% so với báo cáo cùng kỳ năm trước/*Explanation document on profit after corporate income tax in the Income Statement of the reporting period changes by 8,13% to the same period report of the previous year.*

Nơi nhận/Recipient:

- Như trên/As above;
- Lưu/Save Archived: Administrative Office, Information Disclosure Records.

**NGƯỜI ĐƯỢC ỦY QUYỀN
THỰC HIỆN CÔNG BỐ THÔNG TIN
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**



**Lê Thị Hồng Nhung
Le Thi Hong Nhung**

**LONG SON PETROLEUM INDUSTRIAL ZONE INVESTMENT
JOINT STOCK COMPANY**

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Address: 3rd Floor, No. 67 Nguyen Thi Minh Khai Street, Ben Thanh Ward, Ho Chi Minh City
Tel: 028.3925 9975 Fax: 028.3925 9976 Tax code: 3500811001

**FINANCIAL STATEMENTS
THIRD QUARTER OF 2026**



Ho Chi Minh City, September 30, 2026

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Currency unit: VND

ITEMS	Code	Notes	Ending balance of Quarter (30/09/2026)	Beginning balance of year (01/01/2026)
A - CURRENT ASSETS (100=110+120+130+140+150+160)	100		1,430,740,398,657	1,421,389,592,799
I. Cash and cash equivalents	110	V.01	2,597,572,644	5,827,666,243
1. Cash	111		2,597,572,644	5,827,666,243
2. Cash equivalents	112		-	-
II. Short-term financial investments	120	V.02	931,196,158,041	936,917,488,455
1. Trading securities	121		337,846,158,041	201,112,488,455
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		593,350,000,000	735,805,000,000
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		45,154,801,867	83,145,206,268
1. Short-term trade receivables	131	V.03	39,873,782,767	43,988,336,397
2. Short-term prepayments to suppliers	132	V.04	2,033,793,716	32,474,427,542
3. Short-term internal receivables	133		-	-
4. Receivables according to construction contract progress	134		-	-
5. Other short-term receivables	135	V.05	56,710,403,147	58,839,431,137
6. Provision for short-term bad debts (*)	136	V.06	(53,463,177,763)	(52,156,988,808)
7. Assets awaiting resolution	137		-	-
IV. Inventories	140	V.07	447,639,025,544	394,958,918,987
1. Inventories	141		447,639,025,544	394,958,918,987
2. Provision for decline in value of inventories (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock raised for single-harvest products	151		-	-
2. Short-term seasonal crops or single-harvest plants	152		-	-
3. Provision for losses on short-term biological assets (*)	153		-	-
VI. Other short-term assets	160		4,152,840,561	540,312,846
1. Short-term deferred expenses	161		795,361,688	26,125,003
2. Deductible VAT	162		3,357,478,873	514,187,843
3. Taxes and other receivables from the State	163		-	-
4. Government bond repurchase transactions	164		-	-
5. Other short-term assets	165		-	-
B - NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	200		379,560,135,222	394,348,846,523
I. Long-term receivables	210		87,160,996,608	118,653,942,920
1. Long-term trade receivables	211	V.09	-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in dependent units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215		127,218,942,920	127,218,942,920
6. Provision for long-term bad debts (*)	216		(40,057,946,312)	(8,565,000,000)
II. Fixed assets	220		6,804,421,812	2,266,165,791
1. Tangible fixed assets	221	V.10	6,804,421,812	2,266,165,791
- Historical cost	222		14,230,017,341	8,981,581,314
- Accumulated depreciation (*)	223		(7,425,595,529)	(6,715,415,523)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.11	-	-
- Historical cost	228		41,782,000	41,782,000
- Accumulated depreciation (*)	229		(41,782,000)	(41,782,000)

ITEMS	Code	Notes	Ending balance of Quarter (30/09/2026)	Beginning balance of year (01/01/2026)
III. Non-current biological assets	230		-	-
1. Livestock for periodic harvest	231			
a) Livestock for periodic harvest not yet mature	232			
b) Livestock for periodic harvest at maturity	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-time harvest	236			
3. Long-term seasonal crops or one-time harvest crops	237			
4. Provision for loss on long-term biological assets (*)	238			
IV. Investment properties	240	V.12	52,686,163,011	54,738,870,663
- Historical cost	241		68,423,588,321	68,423,588,321
- Accumulated depreciation (*)	242		(15,737,425,310)	(13,684,717,658)
V. Long-term work in progress	250	V.13	88,047,452,624	72,696,049,294
1. Long-term production and business work in progress	251		-	-
2. Construction in progress	252		88,047,452,624	72,696,049,294
VI. Long-term financial investments	260		140,093,959,042	140,093,959,042
1. Investments in subsidiaries	261		-	-
2. Investments in associates and joint ventures	262	V.14	185,287,750,000	185,287,750,000
3. Investments in other entities	263	V.15	67,882,391,454	67,882,391,454
4. Provision for long-term losses on investments in other entities (*)	264	V.16	(113,076,182,412)	(113,076,182,412)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	270	V.17	4,767,142,125	5,899,858,813
1. Long-term deferred expenses	271		4,767,142,125	5,899,858,813
2. Deferred tax assets	272		-	-
3. Long-term equipment, supplies, and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		1,810,300,533,879	1,815,738,439,322
C - LIABILITIES (300=310+330)	300		48,492,206,521	54,886,797,029
I. Current liabilities	310		48,492,206,521	54,886,797,029
1. Short-term trade payables	311		273,329,237	273,280,183
2. Short-term advances from customers	312		1,710,982,829	1,837,632,322
3. Dividends and profits payable	313		9,716,335,437	9,728,375,437
4. Taxes and other payables to the State	314		3,258,509,007	2,878,912,867
5. Payables to employees	315		669,337,671	1,406,984,165
6. Short-term accrued expenses	316		653,758,785	820,245,115
7. Short-term inter-company payables	317		-	-
8. Short-term payables according to construction contract progress billings	318		-	-
9. Short-term unearned revenue	319		-	403,532,609
10. Other short-term payables	320	V.21	32,209,953,555	37,537,834,331
11. Short-term borrowings and finance lease liabilities	321		-	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to the State Budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables for business capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-

ITEMS	Code	Notes	Ending balance of Quarter (30/09/2026)	Beginning balance of year (01/01/2026)
D - OWNER'S EQUITY (400=411+412+413+414+415+416+417+418+419+420)	400	V.23	1,761,808,327,358	1,760,851,642,293
1. Owner's contributed capital	411		1,761,455,000,000	1,761,455,000,000
- Voting common shares	411a		1,761,455,000,000	1,761,455,000,000
- Preferred shares	411b		-	-
2. Share premium	412		-	-
3. Bond conversion option	413		-	-
4. Other capital of owner	414		-	-
5. Treasury shares (*)	415		(735,703,081)	(735,703,081)
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		12,264,138,227	12,264,138,227
9. Other funds belonging to owner's equity	419		949,808,972	949,808,972
10. Retained earnings	420		(12,124,916,760)	(13,081,601,825)
- Retained earnings accumulated to the end of the previous period	420a		(13,081,601,825)	(14,202,912,792)
- Retained earnings of the current period	420b		956,685,065	1,121,310,967
TOTAL RESOURCES (440 = 300 + 400)	440		1,810,300,533,879	1,815,738,439,322

Approved on October 15, 2026

Prepared by
(Signature, full name)

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Le Tran Huyen Tran

Chief Accountant
(Signature, full name)

Pham Quang Tung

Pham Quang Tung

Legal Representative
General Director
(Signature, full name, seal)



Dinh Van Hiep

INCOME STATEMENT

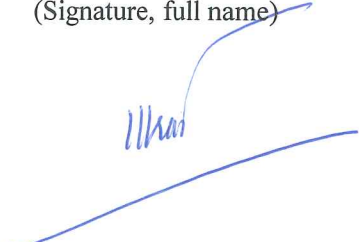
Accounting period: from July 01, 2026 to September 30, 2026

Currency unit: VND

ITEMS	Code	Notes	Q3 2026		Year-to-date	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales and service provision	01	V.24	1,764,767,608	2,758,239,081	7,771,502,733	5,886,720,794
2. Revenue deductions	02		-	-	0	0
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10	V.25	1,764,767,608	2,758,239,081	7,771,502,733	5,886,720,794
4. Cost of goods sold	11	V.26	1,553,535,841	2,215,971,981	4,205,081,078	3,624,155,823
5. Gross profit from goods sold and services rendered (20 = 10-11)	20		211,231,767	542,267,100	3,566,421,655	2,262,564,971
6. Gain/loss on disposal of investment properties	21		-	-	0	0
7. Financial income	22	V.27	12,900,958,448	14,562,788,735	43,244,487,862	32,574,221,771
8. Financial expenses	23	V.28	-	73,870,274	0	734,598,834
- Of which: Interest expense	24		-	73,870,274	0	734,598,834
9. Selling expenses	25		70,955,183	19,250,000	316,424,316	218,983,202
10. General and administrative expenses	26	V.29	12,667,194,577	14,522,637,985	44,825,798,978	33,682,438,801
11. Net operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		374,040,455	489,297,576	1,668,686,223	200,765,905
12. Other income	31	V.30	55,331,326	-	68,967,690	945,400,000
13. Other expenses	32	V.31	45,084,433	71,053,299	167,715,643	236,100,807
14. Other profit (40 = 31 - 32)	40		10,246,893	(71,053,299)	(98,747,953)	709,299,193
15. Total accounting profit before tax (50 = 30 + 40)	50		384,287,348	418,244,277	1,569,938,270	910,065,098
16. Current corporate income tax expense	51	V.32	182,715,353	168,975,852	613,253,205	377,569,558
17. Deferred corporate income tax expense	52		-	-	-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		201,571,995	249,268,425	956,685,065	532,495,540
19. Net profit after tax of the parent company	61		-	-	-	-
20. Net profit after tax of non-controlling interests	62		-	-	-	-
21. Basic earnings per share (*)	70		1.15	3.02	5.44	6.45
22. Diluted earnings per share (*)	71		-	-	-	-

Approved on October 15, 2026

Prepared by
(Signature, full name)


Le Tran Huyen Tran

Chief Accountant
(Signature, full name)


Pham Quang Tung

Legal Representative
General Director
(Signature, full name, seal)


Dinh Van Hiep

CASH FLOW STATEMENT
(Direct method)

Accounting period: from January 01, 2026 to September 30, 2026

Currency unit: VND

ITEMS	Code	Notes	Year-to-date to the end of this quarter	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Cash received from sales, service provision and other revenue	01		29,099,461,478	6,791,292,916
2. Cash paid to suppliers of goods and services	02		(49,184,337,048)	(6,832,956,013)
3. Cash paid to employees	03		(7,825,979,416)	(6,704,797,215)
4. Interest paid	04		-	-
5. Corporate income tax paid	05		-	-
6. Other cash inflows from operating activities	06		64,224,035,227	969,925,713,065
7. Other cash outflows for operating activities	07		(182,096,240,815)	(232,021,515,487)
Net cash flows from operating activities	20		(145,783,060,574)	731,157,737,266
II. Cash flows from investing activities				
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21		(1,714,834,047)	(2,631,187,073)
2. Cash received from liquidation and disposal of fixed assets and other long-term assets	22		(4,624,612)	-
3. Cash paid for lending, purchasing debt instruments of other entities	23		(742,915,000,000)	(2,761,114,315,068)
4. Cash received from recovery of loans, resale of debt instruments of other entities	24		885,370,000,000	2,032,849,315,068
5. Cash paid for capital contribution to other entities	25		-	-
6. Cash received from recovery of capital contribution to other entities	26		-	-
7. Cash received from interest, dividends and profit shared	27		1,817,425,634	2,404,556,510
Net cash flows from investing activities	30		142,552,966,975	(728,491,630,563)
III. Cash flows from financing activities				
1. Cash received from issuing shares, receiving owner's capital contribution	31		-	-
2. Cash paid to return capital to owners, repurchase of issued shares	32		-	-
3. Cash received from borrowings	33		-	23,045,000,000
4. Cash paid for principal debt repayment	34		-	(23,045,000,000)
5. Cash paid for principal finance lease liability repayment	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	40		-	-
Net cash flows for the period (50=20+30+40)	50		(3,230,093,599)	2,666,106,703
Cash and cash equivalents at beginning of period	60		5,827,666,243	213,250,012
Effect of exchange rate fluctuations on cash and cash equivalents	61		-	-
Cash and cash equivalents at end of period (70 = 50+60+61)	70		2,597,572,644	2,879,356,715

Approved on October 15, 2026

Legal Representative

General Director

(Signature, full name, seal)

Prepared by
(Signature, full name)

Chief Accountant
(Signature, full name)

Le Tran Huyen Tran

Pham Quang Tung

Dinh Van Hiep



NOTES TO THE FINANCIAL STATEMENTS

For the 3rd Quarter of 2026

I. CORPORATE INFORMATION

Long Son Petroleum Industrial Zone Investment Joint Stock Company (formerly known as IDICO Long Son Petroleum Industrial Zone Investment Joint Stock Company) was established and officially operating under the form of a joint stock company in accordance with the Business Registration Certificate No. 4903000409 issued for the first time by the Department of Planning and Investment of Ba Ria - Vung Tau Province on August 9, 2007 with a charter capital of VND 827,222,120,000.

In May 2010, the Company relocated its head office from Vung Tau City to Ho Chi Minh City. In 2011, the Company changed its name to Petroleum Construction Trading Investment – IDICO Joint Stock Company under the Certificate of Business Registration No. 3500811001 issued by the Department of Planning and Investment of Ho Chi Minh City for the 3rd amendment on July 14, 2011.

On June 25, 2019, the Company officially changed its name to Long Son Petroleum Industrial Zone Investment Joint Stock Company under the Business Registration Certificate No. 3500811001 issued by the Department of Planning and Investment of Ho Chi Minh City for the 8th amendment on June 20, 2019.

On November 29, 2024, the Company changed its Legal Representative under the Business Registration Certificate No. 3500811001 issued by the Department of Planning and Investment of Ho Chi Minh City for the 10th amendment on November 29, 2024.

On February 24, 2025, the Company completed a private placement of shares and registered the change in charter capital. Accordingly, the charter capital of the Company increased from VND 827,222,120,000 to VND 1,761,455,000,000.

On February 11, 2026, the Company changed its Legal Representative. Currently, the Company operates under the Enterprise Registration Certificate No. 3500811001 issued by the Department of Finance of Ho Chi Minh City for the 12th amendment on February 11, 2026.

As of September 30, 2026, the total number of employees of the Company was 26 persons (as of September 30, 2025: 23 persons).

Principal activities

The principal activities of the Company include: civil engineering construction; industrial engineering construction; traffic works construction (bridges, roads, culverts); irrigation works construction; underground and underwater works construction; water supply and drainage pipeline construction; structural construction; construction of industrial Zone and urban infrastructure; interior and exterior decoration; real estate trading; trading in infrastructure facilities and related services in industrial Zones and urban areas; operation of port and terminal services; trading in machinery, equipment, and spare parts; trading in materials, machinery, and equipment for industrial, oil & gas, mining, forestry, agricultural, and construction sectors.

Corporate structure

List of associates of the Company:

Name of associate company	Place of incorporation and operation	Percentage of ownership and voting rights	Principal activities
Petroleum Internal And External Equipment Joint Stock Company	5th Floor, Room 502, No. 60 Le Trung Nghia Street, Ward 12, Tan Binh District, Ho Chi Minh City.	20.00%	Trading in interior and exterior equipment
Binh Son Petroleum Construction JSC	Building No. 33, Hai Ba Trung Street, Le Hong Phong Ward, Quang Ngai, Vietnam	46.86%	Construction and installation, construction investment consultancy services, real estate trading

II. FINANCIAL YEAR AND CURRENCY USED IN ACCOUNTING

1. Financial year

The Company's financial year begins on January 01 and ends on December 31 of each calendar year.

2. Accounting currency

The accounting currency used in record-keeping is Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The financial statements are prepared in VND and comply with the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance..

2. Statement of compliance with Accounting Standards

The financial statements comply with Vietnamese Accounting Standards (VAS) issued by the Ministry of Finance

(Decision No. 149/2001/QD-BTC, Decision No. 165/2002/QD-BTC, Decision No. 234/2003/QD-BTC, Decision No. 12/2005/QD-BTC, Decision No. 100/2005/QD-BTC, and Circular No. 161/2007/TT-BTC).

Note on exemption: For the purpose of preparing these financial statements, the Company does not apply VAS 25 (Consolidated Financial Statements and Accounting for Investments in Subsidiaries) and VAS 07 (Accounting for Investments in Associates).

3. Form of accounting records:

The Company applies the General Journal accounting form.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Cash, cash equivalents, and short-term investments

Foreign currency transactions during the period are converted into VND using the actual exchange rate at the transaction date.

2. Recognition of inventories:

- Stated at cost (including purchase price, processing costs, and direct expenses).

3. Principles for recognition and depreciation of fixed assets and investment properties.

- Principles for recognition of fixed assets (tangible, intangible, finance lease): Stated at historical cost and accumulated depreciation/amortization.

- Depreciation/amortization methods of fixed assets (tangible, intangible, finance lease).

4. Principles for recognition and depreciation of investment properties.

- Principles for recognition of investment properties.
- Depreciation method of investment properties.

5. Principles for recognition of financial investments:

- Investments in subsidiaries, associates, and joint ventures.
- Short-term securities investments;
- Other short-term and long-term investments;
- Method of making provision for impairment of short-term and long-term investments.

6. Principles for recognition and capitalization of borrowing costs:

- Principles for recognition of borrowing costs;
- Capitalization rate used to determine borrowing costs capitalized during the period;

7. Principles for recognition and capitalization of other expenses:

- Prepaid expenses;
- Other expenses;
- Method of allocation of prepaid expenses;
- Method and period of goodwill allocation;

8. Principles for recognition of accrued expenses.

9. Principles and methods for recognition of provisions.

10. Principles for recognition of owner's equity:

- Principles for recognition of owner's invested capital, share premium, and other capital of owner.
- Principles for recognition of asset revaluation differences.
- Principles for recognition of foreign exchange differences.
- Principles for recognition of undistributed profits.

11. Principles and methods for revenue recognition:

- Revenue from sales of goods.
- Revenue from rendering of services.
- Financial income.
- Revenue from construction contracts.

12. Principles and methods for recognition of financial expenses.

13. Principles and methods for recognition of current corporate income tax expense and deferred corporate income tax expense.

14. Foreign exchange hedging transactions.

15. Other accounting policies and methods.

V. Additional information on items presented in the Statement of Financial Position.

Currency unit: VND

01. Cash and cash equivalents	<u>30.09.2026</u>	<u>01.01.2026</u>
Cash on hand	427,919,574	449,258,159
Cash in banks	2,163,273,274	5,378,408,084
- Vietcombank - Sai Gon Branch	4,981,285	4,981,285
- OceanBank - Sai Gon Branch	4,834,069	4,834,069
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Ba Thang Hai Branch	589,693,416	110,444,051
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Vung Tau - Con Dao Branch	3,445,952	2,992,881,477
- Tien Phong Joint Stock Commercial Bank (TPBank) - Ho Chi Minh City Branch	1,170,563	1,170,563
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Vung Tau - Con Dao Branch (Account No. 8688888868)	3,619,653	15,648,805

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- Military Commercial Joint Stock Bank (MBBank) - District 3 Branch	28,293,828	28,272,675
- Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Phu My Hung Transaction Office	3,985,712	7,457,088
- Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Branch 7, Ton Duc Thang Transaction Office	17,087,067	17,087,067
- Vietnam Technological and Commercial Joint Stock Bank (Techcombank) - Head Office	1,506,161,729	2,195,631,004
Cash equivalents	6,379,796	-
- Cash at securities trading account - VIX Securities Joint Stock Company	6,379,796	-
Total	2,597,572,644	5,827,666,243

02. Short-term financial investments:

Term deposits and financial investments with remaining maturity of not more than 12 months from the reporting date:

	<u>30.09.2026</u>	<u>01.01.2026</u>
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Vung Tau - Con Dao Branch	23,045,000,000	23,045,000,000
- Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Ho Chi Minh City Branch - Phu My Hung Transaction Office	25,305,000,000	172,760,000,000
Vietnam Technological and Commercial Joint Stock Bank (Techcombank) - Head Office	145,000,000,000	140,000,000,000
- Short-term loans	400,000,000,000	400,000,000,000
- Short-term held bonds	337,846,158,041	201,112,488,455
Total	931,196,158,041	936,917,488,455

03. Short-term trade receivables

	<u>30.09.2026</u>	<u>01.01.2026</u>
Khang Gia Investment and Development Real Estate Corporation	5,686,145,662	5,686,145,662
An Phuoc Loc Real Estate Investment Company Limited	2,760,144,037	2,760,144,037
Other trade receivables	31,427,493,068	35,542,046,698
Total	39,873,782,767	43,988,336,397

04. Short-term prepayments to suppliers

	<u>30.09.2026</u>	<u>01.01.2026</u>
Khang Gia Investment and Development Real Estate Corporation	450,000,000	450,000,000
VINA Dai Phuoc Corporation	0	30,173,099,432
Other suppliers	1,583,793,716	1,851,328,110
Total	2,033,793,716	32,474,427,542

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05. Other receivables	<u>30.09.2026</u>	<u>01.01.2026</u>
<i>* Dividends receivable:</i>		
- Petroleum Internal And External Equipment Joint Stock Company	987,000,000	987,000,000
- Petro Kinh Bac Investing And Construction Joint Stock Company	1,243,534,245	1,243,534,245
<i>* Investments in projects without forming a joint operation:</i>		
- Nam Long Residential Area Project, Long An Province	6,585,883,539	6,585,883,539
- Nam An Apartment Project, Binh Hung Hoa Ward, Binh Tan District	8,000,000,000	8,000,000,000
<i>* Accrued interest receivable from bank deposits:</i>	3,447,581,521	4,077,718,357
<i>* Receivables for maintenance fees of apartments (collected upon transfer of apartment)</i>	144,790,652	144,790,652
<i>* Profits receivable from business cooperation agreements:</i>		
- Sieu Thanh Company Limited	2,795,692,541	2,795,692,541
<i>* Receivable from PetroVietnam Construction Joint Stock Corporation</i>	89,668,320	2,589,668,320
<i>* Advances receivable for Long Son Petroleum Industrial Zone Project</i>	23,024,267,813	10,580,267,813
<i>* Receivable from Vietnam Container Shipping Joint Stock Company</i>	0	17,720,547,947
<i>* Receivable from Nam Hai Dinh Vu Port Company Limited</i>	920,547,945	0
<i>* Other receivables</i>	9,471,436,571	4,114,327,723
Total	<u>56,710,403,147</u>	<u>58,839,431,137</u>

06. Provision for doubtful debts	<u>30.09.2026</u>	<u>01.01.2026</u>
Short-term	<u>53,463,177,763</u>	<u>52,156,988,808</u>
- Petroleum Internal And External Equipment Joint Stock Company	1,078,000,000	1,078,000,000
- Receivables for debt collection expenses of the Company	350,000,000	350,000,000
- Petro Kinh Bac Investing And Construction Joint Stock Company	1,223,534,245	1,223,534,245
- Sieu Thanh Company Limited	10,795,692,541	10,795,692,541
- An Phuoc Loc Real Estate Investment Company Limited	2,760,144,037	2,760,144,037
- Nam Long Company Limited	6,585,883,539	6,585,883,539
- Khang Gia Investment and Development Real Estate Corporation	25,081,179,362	24,226,366,558
- Tli Service Development Joint Stock Company	4,276,804,950	4,276,804,950
- Other entities:	1,311,939,089	860,562,938
Long-term	<u>40,057,946,312</u>	<u>8,565,000,000</u>
- Van Khoi Thanh Corporation	8,565,000,000	8,565,000,000
- Petrovietnam-Nghe An Construction Joint Stock Corporation	31,492,946,312	-
Total	<u>93,521,124,075</u>	<u>60,721,988,808</u>

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07. Inventories	<u>30.09.2026</u>	<u>01.01.2026</u>
Goods in transit		
Raw materials and supplies	-	-
Tools and supplies	-	-
Work in progress (i)	435,931,906,599	382,951,800,042
Work in progress (ii)	-	-
Finished goods	-	-
Real estate inventories	11,707,118,945	11,707,118,945
Total cost of inventories	<u>447,639,025,544</u>	<u>394,958,918,987</u>

- (i) Huynh Tan Phat Apartment Project has completed construction, acceptance, and has been handed over for operational use. This is a business cooperation contract under the form of joint control over assets between the Company, Khang Thong Trading Services Construction Joint Stock Company, and Petroleum Industrial and Civil Construction Joint Stock Company ("PVC-IC"), in which the Company acts as the operator. Currently, the Company is requesting Khang Thong Group Joint Stock Company (Developer) to urgently complete procedures for land use fee payment and financial obligations to the State to finalize the land use purpose conversion, serving as the basis for issuance of Ownership Certificates for 180 apartments and over 5,000 m² of commercial center floor area.
- (ii)

* Carrying amount of inventories pledged or mortgaged as security for liabilities: VND 0.

* Provision for devaluation of inventories made during the year is VND 0; reversal of provision for devaluation of inventories during the year is VND 0.

08. Taxes and other receivables from the State Budget	<u>30.09.2026</u>	<u>01.01.2026</u>
Deductible VAT (Huynh Tan Phat Apartment Project and Chi Linh - Cua Lap 65ha New Urban Area Project)	514,211,745	514,187,843
Deductible VAT from ordinary business activities	2,843,267,128	-
Personal income tax	-	-
Total	<u>3,357,478,873</u>	<u>514,187,843</u>

09. Other long-term receivables	<u>30.09.2026</u>	<u>01.01.2026</u>
Tuong Binh Hiep Commercial Residential Area Project, Thu Dau Mot Town, Binh Duong (former)	42,825,000,000	42,825,000,000
Receivables from transfer of capital and shares of Nghe An Petroleum Construction Joint Stock Corporation	69,393,942,920	69,393,942,920
Receivable from Kinh Bac Petroleum Investment and Construction Joint Stock Company regarding infrastructure business cooperation for Kinh Bac Petroleum Hotel Project	15,000,000,000	15,000,000,000
Cộng	<u>127,218,942,920</u>	<u>127,218,942,920</u>

10. Tangible fixed assets (for details, see attached Appendix No. 02)

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11. Intangible fixed assets

<i>Khoản mục</i>	<i>Quyền sử dụng đất</i>	<i>Phần mềm kế toán</i>	<i>Cộng</i>
Historical cost			
Beginning balance (01.01.2026)	-	41,782,000	41,782,000
- Additions during the period	-	-	-
- Internally generated	-	-	-
- Increase from business combination	-	-	-
- Other increases	-	-	-
- Disposals and derecognitions	-	-	-
- Other decreases	-	-	-
Ending balance (30.09.2026)	-	41,782,000	41,782,000
Accumulated amortization			
Beginning balance (01.01.2026)	-	41,782,000	41,782,000
- Amortization for the period	-	-	-
- Other increases	-	-	-
- Disposals and derecognitions	-	-	-
- Other decreases	-	-	-
Ending balance (30.09.2026)	-	41,782,000	41,782,000
Net book value	-		
- At beginning of period (01.01.2026)	-	-	-
- At end of period (30.09.2026)	-	-	-

12. Investment properties

Historical cost	Beginning balance	Increase during the year	Decrease during the year	Year-end balance
Land use rights	-	-	-	-
Buildings and structures	68,423,588,321	-	-	68,423,588,321
Buildings and land use rights	-	-	-	-
Infrastructure	-	-	-	-
Accumulated depreciation	-	-	-	-
Land use rights	-	-	-	-
Buildings and structures	13,684,717,658	2,052,707,652	-	15,737,425,310
Buildings and land use rights	-	-	-	-
Infrastructure	-	-	-	-
Net book value of investment properties				
Land use rights	-	-	-	-
Buildings and structures	54,738,870,663	-	2,052,707,652	52,686,163,011
Buildings and land use rights	-	-	-	-
Infrastructure	-	-	-	-

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13. Construction in progress	<u>30.09.2026</u>	<u>01.01.2026</u>
Chi Linh - Cua Lap 65ha New Urban Area Project	12,270,210,405	12,270,210,405
Long Son Petroleum Industrial Park Project	75,777,242,219	60,425,838,889
Total	88,047,452,624	72,696,049,294
14. Investments in associates and joint ventures	<u>30.09.2026</u>	<u>01.01.2026</u>
Petroleum Interior and Exterior Equipment Joint Stock Company	14,000,000,000	14,000,000,000
Binh Son Petroleum Construction Joint Stock Company	171,287,750,000	171,287,750,000
Total	185,287,750,000	185,287,750,000
15. Other long-term investments	<u>30.09.2026</u>	<u>01.01.2026</u>
Sai Gon Petroleum Investment and Construction Joint Stock Company	28,500,000,000	28,500,000,000
Kinh Bac Petroleum Investment and Construction Joint Stock Company	11,000,000,000	11,000,000,000
Lam Kinh Hotel Joint Stock Company	28,382,391,454	28,382,391,454
Total	67,882,391,454	67,882,391,454
16. Provision for impairment of long-term financial investments	<u>30.09.2026</u>	<u>01.01.2026</u>
Sai Gon Petroleum Investment and Construction Joint Stock Company	27,075,000,000	27,075,000,000
Petroleum Interior and Exterior Equipment Joint Stock Company	14,000,000,000	14,000,000,000
Binh Son Petroleum Construction Joint Stock Company	32,618,790,958	32,618,790,958
Kinh Bac Petroleum Investment and Construction Joint Stock Company	11,000,000,000	11,000,000,000
Lam Kinh Hotel Joint Stock Company	28,382,391,454	28,382,391,454
Total	113,076,182,412	113,076,182,412
17. Prepaid expenses and deferred expenses	<u>30.09.2026</u>	<u>01.01.2026</u>
Short-term	795,361,688	26,125,003
Tools and supplies issued for use	0	26,125,003
Other short-term deferred	795,361,688	-
Long-term	4,767,142,125	5,899,858,813
Office rental expenses	4,588,794,244	5,619,256,737
Other long-term deferred expenses	178,347,881	280,602,076
Total	5,562,503,813	5,925,983,816
18. Short-term borrowings and liabilities	<u>30.09.2026</u>	<u>01.01.2026</u>
Short-term borrowings and liabilities	-	-
Total	-	-

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19. Taxes and other payables to the State Budget	<u>30.09.2026</u>	<u>01.01.2026</u>
Value Added Tax	-	230,710,688
Corporate Income Tax	3,050,665,104	2,437,411,899
Personal Income Tax	199,308,256	202,254,633
Other fees, charges, and payables	8,535,647	8,535,647
Total	<u>3,258,509,007</u>	<u>2,878,912,867</u>

Value Added Tax

The Company applies the Law on Value Added Tax using the tax credit method.

Corporate Income Tax

The Company applies a corporate income tax rate of 20% for the year.

Other taxes

The Company applies other tax categories such as business license tax, personal income tax, etc., in accordance with current regulations.

Current Corporate Income Tax

Current corporate income tax payable is determined based on taxable income for the current year. Taxable income differs from net profit presented in the Income Statement because taxable income excludes items of income or expenses that are taxable or deductible in other years (including tax loss carryforwards, if any) and further excludes non-taxable or non-deductible items.

20. Short-term accrued expenses	<u>30.09.2026</u>	<u>01.01.2026</u>
Accrued expenses	653,758,785	820,245,115
Total	<u>653,758,785</u>	<u>820,245,115</u>

21. Other payables	<u>30.09.2026</u>	<u>01.01.2026</u>
Trade union fees	9,795,900	50,327,800
Social insurance	1,613,659	1,613,659
Health insurance	8,234,798	8,203,298
Deposits received for lease and sale of project apartments	3,673,248,280	7,042,368,280
Business cooperation payables for Huynh Tan Phat Apartment Project:	28,106,300,000	28,106,300,000
- Capital contribution value (land cost) to the project payable to Khang Thong Group Joint Stock Company	8,760,500,000	8,760,500,000
- Capital contribution value for 5% capital (land cost) of Khang Thong Group Joint Stock Company	6,448,600,000	6,448,600,000
- Capital contribution value for 10% capital (land cost) of Petroleum Industrial and Civil Construction Joint Stock Company	12,897,200,000	12,897,200,000
Other short-term payables	410,760,918	2,329,021,294
Total	<u>32,209,953,555</u>	<u>37,537,834,331</u>

22. Long-term borrowings and liabilities

30.09.2026

01.01.2026

Long-term borrowings and liabilities

-

-

Total

-

-

23. Owner's equity

a. Statement of changes in owner's equity

<i>Items</i>	<i>Owner's invested capital</i>	<i>Investment and development fund</i>	<i>Other funds belonging to owner's equity</i>	<i>Undistributed earnings</i>
Balance as at 01.01.2025	827,222,120,000	12,264,138,227	949,808,972	(14,202,912,792)
Increases during the year	934,232,880,000	-	-	1,121,310,967
Profit for the year				1,121,310,967
Retrospective adjustments				
Other increases	934,232,880,000			
Decreases during the year	-	-	-	-
Loss for the year				
Dividend payment				
Retrospective adjustments				
Other decreases				
Balance as at 31.12.2025	1,761,455,000,000	12,264,138,227	949,808,972	(13,081,601,825)
Balance as at 01.01.2026	1,761,455,000,000	12,264,138,227	949,808,972	(13,081,601,825)
Increases during the year		-	-	956,685,065
Profit for the year				956,685,065
Profit distribution				
Other increases				
Decreases during the year	-	-	-	
Loss for the year				
Profit distribution				
Dividend payment				
Other decreases				
Balance as at 30.09.2026	1,761,455,000,000	12,264,138,227	949,808,972	(12,124,916,760)

b. Details of owner's equity

Details of owner's equity

30.09.2026

01.01.2026

Gelex Infrastructure Joint Stock Company

1,144,945,930,000

1,144,945,930,000

IDICO Corporation - JSC

70,641,030,000

70,641,030,000

Other individual shareholders

545,868,040,000

545,868,040,000

Total

1,761,455,000,000

1,761,455,000,000

VI. Additional information on items presented in the Income Statement

	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
24. Revenue from sales of goods and rendering of services		
Revenue from operating lease of assets	7,771,502,733	5,647,831,423
Revenue from sales of rooftop solar power	-	238,889,371
Total	7,771,502,733	5,886,720,794
25. Net revenue from sales of goods and rendering of services	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Revenue from operating lease of assets	7,771,502,733	5,647,831,423
Revenue from sales of rooftop solar power	-	238,889,371
Total	7,771,502,733	5,886,720,794
26. Cost of goods sold	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.06.2025
Cost of operating lease of assets	4,205,081,078	3,564,587,712
Cost of sales of rooftop solar power	-	59,568,111
Total	4,205,081,078	3,624,155,823
27. Financial income	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Interest on capital advance for Huynh Tan Phat Apartment Partnership Project	-	4,909,653,903
Interest income from bank deposits and loans	43,244,487,862	27,664,567,868
Other financial income	-	-
Total	43,244,487,862	32,574,221,771
28. Financial expenses	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Interest expense	-	734,598,834
Total	-	734,598,834
29. General and administrative expenses	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Staff costs	4,443,687,150	4,021,912,678
Office materials expenses	45,467,500	183,893,185
Office supplies expenses	417,311,883	62,354,174
Depreciation of fixed assets	650,611,895	620,967,003
Taxes, fees, and charges	17,113,634	47,810,140
Provision for doubtful debts	32,908,000,000	24,573,830,489
Outside service expenses	2,626,528,887	2,333,615,648
Other expenses in cash	3,717,078,029	1,838,055,484
Total	44,825,798,978	33,682,438,801

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	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
30. Other income		
Other income	68,967,690	945,400,000
Total	68,967,690	945,400,000
31. Other expenses	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Other expenses	167,715,643	236,100,807
Total	167,715,643	236,100,807
32. Current corporate income tax expense	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Profit/(loss) before tax	1,569,938,270	910,065,098
Adjustments for taxable income	1,496,327,757	977,782,688
Less: Non-taxable income	-	-
Add: Non-deductible expenses	1,496,327,757	977,782,688
Taxable income	3,066,266,027	1,887,847,786
Loss carryforwards from previous years	-	-
Assessable income	3,066,266,027	1,887,847,786
Corporate Income Tax rate	20%	20%
Current Corporate Income Tax expense	613,253,205	377,569,558
Adjustments for Corporate Income Tax from previous years	-	-
Total current Corporate Income Tax expense	613,253,205	377,569,558

VII. Other information

33. Transactions and balances with related parties

a) List of related parties and transactions with related parties:

<u>Related Party</u>	<u>Relationship</u>
Gelex Infrastructure Joint Stock Company	Parent company
Petroleum Interior and Exterior Equipment Joint Stock Company	Associate
Binh Son Petroleum Construction Joint Stock Company	Associate

Dividends paid

	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Ordinary shareholders	12,040,000	12,707,250

Remuneration of the Board of Directors, Supervisory Board, and Board of Management:

	From 01.01.2026 đến 30.09.2026	From 01.01.2025 đến 30.09.2025
Salaries, remuneration, and other benefits	3,860,247,621	3,050,929,667
Other expenses	-	-
Total	3,860,247,621	3,050,929,667

LONG SON PETROLEUM INDUSTRIAL ZONE INVESTMENT JOINT STOCK COMPANY

3rd Floor, Khang Phong Building, No. 67 Nguyen Thi Minh Khai Street
Ben Thanh Ward, Ho Chi Minh City

Form B 09 - DN

Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of
Finance

b) Transactions with key management personnel (for details, see attached Appendix 01)

Balances with related parties:

Trade receivables

Petroleum Interior and Exterior Equipment
Joint Stock Company
(Office car rental fee)

Total

30.09.2026

91,000,000

91,000,000

01.01.2026

91,000,000

91,000,000

Other receivables

Petroleum Interior and Exterior Equipment
Joint Stock Company
(Dividends receivable)

Total

30.09.2026

987,000,000

987,000,000

01.01.2026

987,000,000

987,000,000

Prepared by

Le Tran Huyen Tran

Chief Accountant

Pham Quang Tung

Approved on October 15, 2026

**Legal Representative
General Director**



Đinh Van Hiep

**CÔNG TY C^o
PHÂN ỨNG DỤNG TH
KHU CÔNG
NGHIỆP DẦU KHÍ LONG
SƠN**

Digitally signed by CÔNG TY C^o
PHÂN ỨNG DỤNG TH KHU CÔNG NGHIỆP P
DẦU KHÍ LONG SƠN
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KHU CÔNG NGHIỆP P DẦU KHÍ LONG
SƠN, c=VN, l=Lưu 3, Tòa nhà Khang
Thông, s= 67 Nguyễn Thị Minh Khai,
Phường Bến Thành, Quận 1, Thành
phố Hồ Chí Minh, Việt Nam, o=CÔNG
TY C^o PHÂN ỨNG DỤNG TH KHU CÔNG
NGHIỆP P DẦU KHÍ LONG SƠN
e=pqt2177@gmail.com
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Date: 2026-10-15 14:38+07:00

Appendix 01:

Detailed Notes on Item

b) Transactions with key management personnel:

Related party	Title	From 01.01.2026 to 30.09.2026	From 01.01.2025 to 30.09.2025
		VND	VND
Salaries, remuneration, and other benefits of the Board of Directors		1,623,629,429	1,240,911,476
Mr. Luong Thanh Tung	Chairman of BOD (Appointed on 18/06/2025)	572,886,250	165,685,714
Mr. Le Ba Tho	Chairman of BOD (Dismissed on 18/06/2025)	-	277,836,363
Mr. Le Cong Trung	Full-time Vice Chairman of BOD	659,743,182	535,722,727
Mr. Nguyen Hong Hai	Non-executive BOD Member	141,999,999	85,222,224
Mr. Bui Le Cao Ke	Non-executive BOD Member (Dismissed on 27/05/2026)	91,968,254	91,222,224
Mr. Vu Hoang Long	BOD Member (Dismissed on 27/05/2026)	56,968,254	38,095,237
Mr. Nguyen Tien Dung	Non-executive BOD Member (Dismissed on 18/06/2025)	-	41,126,987
Mr. Dinh Van Hiep	BOD Member (Appointed on 27/05/2026)	50,031,745	-
Mr. Dao Van Duy	Non-executive BOD Member (Appointed on 27/05/2026)	50,031,745	-
Remuneration and other benefits of the Supervisory Board members		116,750,010	113,000,010
Mr. Le Anh Duc	Head of Supervisory Board (Appointed on 03/07/2023)	74,500,004	69,000,004
Mr. Le Huy	Member (Appointed on 03/07/2023)	27,250,003	29,000,002
Ms. Pham Thi Huyen Anh	Member	15,000,003	15,000,003
Salaries and other benefits of the Board of Management		2,119,868,182	1,697,018,181
Mr. Dinh Van Hiep	General Director (Appointed on 11/02/2026)	1,297,427,273	-
Mr. Vu Hoang Long	General Director (Dismissed on 11/02/2026)	822,440,909	1,697,018,181
TOTAL		3,860,247,621	3,050,929,667

Appendix 02:

DISCLOSURE OF INCREASES AND DECREASES IN TANGIBLE FIXED ASSETS

Currency unit: VND

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
I. Historical cost of fixed assets					
1. Beginning balance (01/01/2026)		1,588,482,957	7,109,755,455	283,342,902	8,981,581,314
2. Additions during the period		0	5,204,454,546	43,981,481	5,248,436,027
<i>Purchases during the year</i>		0	5,204,454,546	43,981,481	5,248,436,027
3. Disposals/decreases during the period					
4. Ending balance (30/09/2026)		1,588,482,957	12,314,210,001	327,324,383	14,230,017,341
II. Accumulated depreciation					
1. Beginning balance (01/01/2026)		476,544,888	6,012,905,776	225,964,859	6,715,415,523
2. Charge for the period		59,568,111	624,433,334	26,178,561	710,180,006
3. Decreases during the period					
4. Ending balance (30/09/2026)		536,112,999	6,637,339,110	252,143,420	7,425,595,529
III. Net book value					
1. At beginning of period (01/01/2026)		1,111,938,069	1,096,849,679	57,378,043	2,266,165,791
2. At end of period (30/09/2026)		1,052,369,958	5,676,870,891	75,180,963	6,804,421,812