

HANOI SYNTHETIC PAINT JS COMPANY

Hanoi, October 15, 2026

CÔNG TY
CỔ PHẦN
SƠN TỔNG
HỢP HÀ NỘI

Ký số hồ: CÔNG TY CỔ PHẦN
SƠN TỔNG HỢP HÀ NỘI
Thời gian ký: 16/10/2026
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PERIODIC INFORMATION BUNDLE OF FINANCIAL STATEMENTS To: Hanoi Stock Exchange

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Hanoi Synthetic Paint JS Company discloses financial statement information (FS) for the 3rd quarter of 2026 with the Hanoi Stock Exchange as follows:

1. Name of the organization: HANOI SYNTHETIC PAINT JS COMPANY

- Securities symbol: HSP
- Address: Van, Thanh Liet, Hanoi
- Phone: 0246883182
- Website: Sondaibang.com.vn

2. Contents of information to be announced:

- Financial statements for the 3rd quarter of 2026
- ☒ Separate financial statements (TCNY does not have subsidiaries and superior accounting units have affiliated units);
- ☐ Consolidated financial statements (TCNY has subsidiaries);
- ☐ General financial statements (TCNY has an accounting unit under the organization of its own accounting apparatus).
- * Cases subject to explanation of causes:
 - + The audit organization gives an opinion that is not a fully accepted opinion on the financial statements:
 - ☐ Yes
 - ☒ No
 - Written explanation in case of accumulation:
 - ☐ Yes
 - ☐ No
 - + Profit after tax in the reporting period has a difference of 5% or more before and after audit, shifting from loss to profit or vice versa:
 - ☐ Yes
 - ☒ No
 - Written explanation in case of accumulation:
 - ☐ Yes
 - ☐ No
 - + Profit after corporate income tax in the statement of business results of the reporting period changes by 10% or more compared to the report of the same period of the previous year:
 - ☒ Yes
 - ☐ No
 - Written explanation in case of accumulation:
 - ☒ Yes
 - ☐ No
 - + Profit after tax in the reporting period suffers a loss, transferred from profit in the same reporting period of the previous year to loss in this period or vice versa:



☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☒ No

This information was published on the company's website on: 15/10/2026 at the link: sondaibang.com.vn

We would like to commit that the information published above is true and fully responsible before the law for the content of the disclosed information.

LEGAL REPRESENTATIVE



Nguyen Ngoc Anh



COMPANY CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK

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BÁO CÁO TÀI CHÍNH

Quý III năm 2026

Financial Statements for the Third
Quarter of 2026

BÁO CÁO TÌNH HÌNH TÀI CHÍNH
STATEMENT OF FINANCIAL POSITION
Tại ngày 30 tháng 09 năm 2026/As at September 30, 2026

Đơn vị tính: VND

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
A. TÀI SẢN NGẮN HẠN/(A - CURRENT ASSETS)	100		252,570,302,709	206,974,472,788
I. Tiền và các khoản tương đương tiền I. Cash and cash equivalents	110	V.1	27,091,801,746	45,344,118,877
1. Tiền/1. Cash	111		27,091,801,746	45,344,118,877
2. Các khoản tương đương tiền/2. Cash equivalents	112			
II. Đầu tư tài chính ngắn hạn II. Short-term investments	120		73,536,246,575	58,000,000,000
1. Chứng khoán kinh doanh/1. Trading securities	121	V.2(a)		
2. Dự phòng giảm giá chứng khoán kinh doanh (*) 2. Allowance for decline in value of trading securities (*)	122			
3. Đầu tư nắm giữ đến ngày đáo hạn 3. Held to maturity investments	123	V.2(b)	73,536,246,575	58,000,000,000
4. Dự phòng đầu tư nắm giữ đến ngày đáo hạn ngắn hạn (*) 4. Provision for short-term investments held to maturity (*)	124			
5. Đầu tư ngắn hạn khác 5. Other short-term investments	125			
6. Dự phòng tổn thất các khoản đầu tư ngắn hạn khác (*) 6. Provision for impairment of other short-term investments (*)	126			
III. Các khoản phải thu ngắn hạn III. Short-term accounts receivable	130		53,805,975,064	17,938,720,143
1. Phải thu ngắn hạn của khách hàng 1. Short-term trade receivables	131	V.3(a)	49,199,065,989	16,244,673,024
2. Trả trước cho người bán ngắn hạn 2. Short-term advances to suppliers	132		4,606,003,219	405,425,000
3. Phải thu nội bộ ngắn hạn 3. Short-term inter-company receivables	133			
4. Phải thu theo tiến độ hợp đồng xây dựng 4. Receivables based on agreed progress of construction contract	134			
5. Phải thu ngắn hạn khác 6. Other short-term receivables	135	V.4(a)	905,856	1,311,804,289
6. Dự phòng phải thu ngắn hạn khó đòi (*) 6. Provision for short-term doubtful receivables (*)	136			(23,182,170)
7. Tài sản thiếu chờ xử lý 7. Assets in shortage awaiting resolution	137	V.5		
IV. Hàng tồn kho/IV. Inventories	140	V.7	78,136,266,524	84,017,808,497
1. Hàng tồn kho/1. Inventories	141		79,047,648,704	85,001,766,677

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
2. Dự phòng giảm giá hàng tồn kho (*) 2. Allowance for decline in inventories (*)	142		(911,382,180)	(983,958,180)
V. Tài sản sinh học ngắn hạn V. Short-term biological assets	150			
1. Súc vật nuôi lấy sản phẩm một lần ngắn hạn 1. Livestock raised for short-term, single-harvest products	151	V.12.1.1		
2. Cây trồng theo mùa vụ hoặc lấy sản phẩm một lần ngắn hạn 2. Seasonal crops or short-term crops harvested once	152	V.12.1.2		
3. Dự phòng tổn thất tài sản sinh học ngắn hạn (*) 3. Provision for short-term biological asset losses (*)	153			
VI. Tài sản ngắn hạn khác/V. Other current assets	160		20,000,012,800	1,673,825,271
1. Chi phí chờ phân bổ ngắn hạn 1. Short-term deferred expenses	161	V.14(a)		
2. Thuế GTGT được khấu trừ 2. VAT deductibles	162			332,314,425
3. Thuế và các khoản khác phải thu Nhà nước 3. Taxes and other receivables from the State	163	V.19(b)	12,800	1,341,510,846
4. Giao dịch mua bán lại trái phiếu Chính phủ 4. Reacquisition of government bonds	164	V.23		
5. Tài sản ngắn hạn khác 5. Other current assets	165	V.15(a)	20,000,000,000	
B. TÀI SẢN DÀI HẠN/B - NON- CURRENT ASSETS	200		21,840,642,590	20,226,104,291
I. Các khoản phải thu dài hạn I. Long-term receivables	210			
1. Phải thu dài hạn của khách hàng 1. Long-term trade receivables	211			
2. Trả trước cho người bán dài hạn 2. Long-term advances to suppliers	212			
3. Vốn kinh doanh ở đơn vị trực thuộc 3. Capital in subsidiaries	213			
4. Phải thu dài hạn nội bộ 4. Inter-company long-term receivables	214			
5. Phải thu dài hạn khác 5. Other long-term receivables	215			
6. Dự phòng phải thu dài hạn khó đòi (*) 6. Provisions for long-term bad debts (*)	216			
II. Tài sản cố định/II. Fixed assets	220		18,114,853,279	19,260,060,070
1. Tài sản cố định hữu hình/1. Tangible fixed assets	221	V.9	9,280,300,011	9,699,869,167
- Nguyên giá/- Cost	222		101,534,925,843	100,841,114,040
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	223		(92,254,625,832)	(91,141,244,873)
2. Tài sản cố định thuê tài chính/2. Finance lease assets	224	V.11		
- Nguyên giá/- Cost	225			
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	226			
3. Tài sản cố định vô hình/3. Intangible fixed assets	227	V.10	8,834,553,268	9,560,190,903
- Nguyên giá/- Cost	228		17,525,873,265	18,732,149,311
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	229		(8,691,319,997)	(9,171,958,408)
III. Tài sản sinh học dài hạn III. Long-term biological assets	230			

Chi tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
1. Súc vật nuôi cho sản phẩm định kỳ 1. Livestock raised for periodic produce	231			
a) Súc vật nuôi cho sản phẩm định kỳ chưa đến giai đoạn trưởng thành a) Livestock raised for periodic produce that have not yet reached maturity	232	V.12.1.3		
b) Súc vật nuôi cho sản phẩm định kỳ đến giai đoạn trưởng thành b) Livestock raised for periodic produce up to the mature stage	233	V.12.2		
- Nguyên giá/- Cost	234			
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	235			
2. Súc vật nuôi lấy sản phẩm một lần dài hạn 2. Livestock raised for single-harvest products with a long production cycle	236			
3. Cây trồng theo mùa vụ hoặc lấy sản phẩm một lần dài hạn 3. Seasonal crops or long-term crops harvested only once	237			
4. Dự phòng tổn thất tài sản sinh học dài hạn (*) 4. Provision for long-term biological asset losses (*)	238			
IV. Bất động sản đầu tư/III. Investment properties	240	V.13		
- Nguyên giá/- Cost	241			
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	242			
V. Tài sản dở dang dài hạn IV. Long-term unfinished asset	250			
1. Chi phí sản xuất, kinh doanh dở dang dài hạn 1. Long-term work in process	251			
2. Chi phí xây dựng cơ bản dở dang 2. Construction in progress	252			
VI. Đầu tư tài chính dài hạn V. Long-term investments	260			
1. Đầu tư vào công ty con 1. Investment in subsidiaries	261			
2. Đầu tư vào công ty liên doanh, liên kết 2. Investments in joint ventures, associates	262			
3. Đầu tư góp vốn vào đơn vị khác 3. Investments in equity of other entities	263			
4. Dự phòng tổn thất đầu tư vào đơn vị khác dài hạn (*) 4. Provision for long-term investment losses in other entities (*)	264			
5. Đầu tư nắm giữ đến ngày đáo hạn dài hạn 5. Long-term investments held to maturity	265			
6. Dự phòng đầu tư nắm giữ đến ngày đáo hạn dài hạn (*) 6. Provision for long-term investments held-to-maturity (*)	266			
VII. Tài sản dài hạn khác/VI. Other long-term assets	270		3,725,789,311	966,044,221
1. Chi phí chờ phân bổ dài hạn 1. Long-term deferred expenses	271	V.14(b)	3,725,789,311	966,044,221
2. Tài sản thuế thu nhập hoãn lại 2. Deferred tax assets	272	V.26(a)		

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
3. Thiết bị, vật tư, phụ tùng thay thế dài hạn 3. Long-term equipment and spare parts for replacement	273			
4. Tài sản dài hạn khác 4. Other long-term assets	274	V.15(b)		
TỔNG CỘNG TÀI SẢN/TOTAL ASSETS (280 = 100 + 200)	280		274,410,945,299	227,200,577,079
C - NỢ PHẢI TRẢ/A - LIABILITIES	300		48,941,558,241	29,832,950,885
I. Nợ ngắn hạn/Current liabilities	310		48,941,558,241	29,832,950,885
1. Phải trả người bán ngắn hạn 1. Short-term trade payables	311	V.17(a)	14,820,671,753	6,688,514,017
2. Người mua trả tiền trước ngắn hạn 2. Short-term advances from customers	312		602,161,998	2,680,777,728
3. Phải trả cổ tức, lợi nhuận 3. Dividends and profits payable	313			
4. Thuế và các khoản phải nộp Nhà nước ngắn hạn 4. Short-term taxes and payables to the State	314	V.19(a)	9,967,784,393	1,747,427,359
5. Phải trả người lao động 5. Payables to employees	315		12,326,786,435	9,018,341,370
6. Chi phí phải trả ngắn hạn 6. Accrued expenses payable	316	V.20(a)	2,481,659,367	1,616,151,568
7. Phải trả nội bộ ngắn hạn 7. Inter-company payables	317			
8. Phải trả theo tiến độ hợp đồng xây dựng ngắn hạn 8. Payables based on agreed progress of construction contract	318			
9. Doanh thu chờ phân bổ ngắn hạn 9. Short-term deferred revenue	319	V.22(a)		
10. Phải trả ngắn hạn khác 10. Other payables	320	V.21(a)	3,780,383,194	3,979,981,638
11. Vay và nợ thuê tài chính ngắn hạn 11. Short-term loans and finance lease liabilities	321	V.16(a)		
12. Dự phòng phải trả ngắn hạn 12. Provision for short-term payables	322	V.25(a)		
13. Quỹ khen thưởng, phúc lợi 13. Bonus and welfare fund	323		4,962,111,101	4,101,757,205
14. Quỹ bình ổn giá 14. Price stabilization fund	324			
15. Giao dịch mua bán lại trái phiếu Chính phủ 15. Reacquisition of government bonds	325	V.23		
II. Nợ dài hạn/Long-term liabilities	330			
1. Phải trả người bán dài hạn 1. Long-term trade payables	331	V.17(b)		
2. Người mua trả tiền trước dài hạn 2. Long-term advances from customers	332			
3. Thuế và các khoản phải nộp Nhà nước dài hạn 3. Long-term taxes and payables to the State	333	V.19(b)		
4. Chi phí phải trả dài hạn 4. Long-term accrued expenses payable	334	V.20(b)		
5. Phải trả nội bộ về vốn kinh doanh 5. Operating capital intra-company payables	335			
6. Phải trả nội bộ dài hạn 6. Inter-company long-term payables	336			
7. Doanh thu chờ phân bổ dài hạn 7. Long-term deferred revenue	337	V.22(b)		

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
8. Phải trả dài hạn khác 8. Other long-term payables	338	V.21(b)		
9. Vay và nợ thuê tài chính dài hạn 9. Long-term loans and finance lease liabilities	339	V.16(b)		
10. Trái phiếu chuyển đổi 10. Convertible bonds	340			
11. Cổ phiếu ưu đãi 11. Preference shares	341	V.24		
12. Thuế thu nhập hoãn lại phải trả 12. Deferred tax payables	342	V.26(b)		
13. Dự phòng phải trả dài hạn 13. Provision for long-term payables	343	V.25(b)		
14. Quỹ phát triển khoa học và công nghệ 14. Science and technology development fund	344			
D - VỐN CHỦ SỞ HỮU/B. OWNER'S EQUITY	400		225,469,387,058	197,367,626,194
1. Vốn góp của chủ sở hữu 1. Owner's contributed capital	411	V.27(b)	120,270,860,000	120,270,860,000
- Cổ phiếu phổ thông có quyền biểu quyết - Voting common shares	411a	V.27(d)	120,270,860,000	120,270,860,000
- Cổ phiếu ưu đãi - Preferred stock	411b	V.27(d)		
2. Thặng dư vốn/2. Capital surplus	412	V.27(e)	14,060,000,000	14,060,000,000
3. Quyền chọn chuyển đổi trái phiếu 3. Bond conversion option	413	V.27(e)		
4. Vốn khác của chủ sở hữu 4. Other owner's equity	414			
5. Cổ phiếu mua lại của chính mình (*) 5. Treasury shares (*)	415	V.27(e)		
6. Chênh lệch đánh giá lại tài sản 6. Asset revaluation difference	416	V.28		
7. Chênh lệch tỷ giá hối đoái 7. Foreign exchange rate differences	417	V.29		
8. Quỹ đầu tư phát triển 8. Development Investment Fund	418		41,249,231,759	39,195,797,496
9. Quỹ khác thuộc vốn chủ sở hữu 9. Other funds within owners' equity	419		3,290,158,674	3,290,158,674
10. Lợi nhuận sau thuế chưa phân phối 10. Undistributed profit after tax	420		46,599,136,625	20,550,810,024
- LNST chưa phân phối lũy kế đến cuối kỳ trước - Accumulated undistributed profit after tax as of the end of	420a		16,467,398	10,613,014
- LNST chưa phân phối kỳ này - Undistributed profit after tax for the period	420b		46,582,669,227	20,540,197,010
TỔNG CỘNG NGUỒN VỐN/TOTAL RESOURCES (440 = 300 + 400)	440		274,410,945,299	227,200,577,079

Phê duyệt, ngày 14 tháng 10 năm 2026

Approved, October 14, 2026

NGƯỜI LẬP
PREPARED



Đỗ Minh Tâm

KẾ TOÁN TRƯỞNG
Chief Accountant



Phạm Thu Hà

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE



Nguyễn Ngọc Anh

BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH/Statement of Profit or Loss
 Quý 3 năm 2026/Third quarter of 2026

Đơn vị tính: VND/Unit: VND

Chi tiêu/Items	Mã số/Code	Thuyết minh/Note	Quý III năm 2026 Quarter III/2026	Quý III năm 2025 Quarter II/2025	Lũy kế từ đầu năm đến cuối quý 3 năm 2026 Accumulated in 2026	Lũy kế từ đầu năm đến cuối quý 3 năm 2025 Accumulated in 2025
1	2	3	4	6	6	7
1. Doanh thu bán hàng và cung cấp dịch vụ	01	VI.1	139,356,203,655	120,006,017,951	397,487,058,406	346,484,646,527
1. Revenue from sale of goods and rendering of services						
2. Các khoản giảm trừ doanh thu	02	VI.2	8,952,065,269	7,912,337,850	23,069,679,033	20,021,392,711
2. Deductible items						
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02)	10		130,404,138,386	112,093,680,101	374,417,379,373	326,463,253,816
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)						
4. Giá vốn hàng bán	11	VI.3	108,110,770,233	95,657,600,643	308,439,160,027	277,626,602,751
4. Cost of goods sold						
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11)	20		22,293,368,153	16,436,079,458	65,978,219,346	48,836,651,065
5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)						
6. Lãi/lỗ của hoạt động bán, thanh lý bất động sản đầu tư	21	VI.4				
6. Gain/loss from the sale or disposal of investment property						
7. Doanh thu hoạt động tài chính	22	VI.5	1,610,762,792	714,431,536	3,840,698,112	2,053,761,533
7. Revenue from financial income						
8. Chi phí tài chính	23	VI.6	937,829,342	761,195,505	3,066,794,476	2,926,989,670
8. Financial expenses						
- Trong đó: Chi phí đi vay	24					
- In which: Interest expenses						
9. Chi phí bán hàng	25	VI.9	3,481,473,427	2,411,209,934	12,193,715,415	10,209,677,326
9. Selling expenses						
10. Chi phí quản lý doanh nghiệp	26	VI.9	7,342,146,346	7,319,774,939	21,895,204,198	19,550,169,387
10. General administrative expenses						

Chi tiêu/Items	Mã số/Code	Thuyết minh/Note	Quý III năm 2026 Quarter III/2026	Quý III năm 2025 Quarter III/2025	Lũy kế từ đầu năm đến cuối quý 3 năm 2026 Accumulated in 2026	Lũy kế từ đầu năm đến cuối quý 3 năm 2025 Accumulated in 2025
1	2	3	4	6	6	7
1. Lợi nhuận thuần từ hoạt động kinh doanh {30 = 20 + 21 + 22 – (23 + 25 + 26)}	30		12,142,681,830	6,658,330,616	32,663,203,369	18,203,576,215
1.1. Net profit from operating activities {30 = 20 + 21 + 22 – (23 + 25 + 26)}						
12. Thu nhập khác	31	VI.7	13,636,364		28,392,254,169	22,727,273
12. Other income						
13. Chi phí khác	32	VI.8	143,911,151	28,920,797	2,383,172,657	58,437,913
13. Other expense						
14. Lợi nhuận khác (40 = 31 - 32)	40		(130,274,787)	(28,920,797)	26,009,081,512	(35,710,640)
14. Other profit (loss) (40 = 31 - 32)						
15. Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	50		12,012,407,043	6,629,409,819	58,672,284,881	18,167,865,575
15. Total accounting profit before tax (50 = 30 + 40)						
16. Chi phí thuế TNDN hiện hành	51	VI.11	2,440,017,876	1,364,648,217	12,089,615,654	3,735,910,460
16. Current business income tax expenses						
17. Chi phí thuế TNDN hoãn lại	52	VI.11				
17. Deferred business income tax expenses						
18. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 – 51 – 52)	60		9,572,389,167	5,264,761,602	46,582,669,227	14,431,955,115
18. Profit after corporate income tax (60 = 50 – 51 – 52)						
19. Lãi cơ bản trên cổ phiếu (*)	70					
19. Basic earnings per share (*)						
20. Lãi suy giảm trên cổ phiếu (*)	71					
20. Diluted earnings per share (*)						

NGƯỜI LẬP
PREPARED

KẾ TOÁN TRƯỞNG
Chief Accountant

Phê duyệt, ngày 14 tháng 10 năm 2026
Approved, October 14, 2026
NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE

Đỗ Minh Tâm

Phạm Thu Hà



BÁO CÁO LƯU CHUYỂN TIỀN TỆ/STATEMENT OF CASH FLOWS

(Theo phương pháp trực tiếp)/(Using the direct method)

Quý 3 năm 2026/Third quarter of 2026

Đơn vị tính: VND/Unit: VND

Chi tiêu/Items	Mã số/Code	Thuyết minh/Note	Lũy kế từ đầu năm đến cuối quý 3/2026 Accumulated in 2026	Lũy kế từ đầu năm đến cuối quý 3/2025 Accumulated in 2025
1	2	3	4	5
I. Lưu chuyển tiền từ hoạt động kinh doanh I. Cash flow from operating activities				
1. Tiền thu từ bán hàng, cung cấp dịch vụ và doanh thu khác 1. Cash receipts from goods sale, services supply and others	01		402,046,170,628	339,350,960,008
2. Tiền chi trả cho người cung cấp hàng hóa và dịch vụ 2. Cash payments to goods suppliers and service providers	02		(312,794,397,569)	(279,117,249,742)
3. Tiền chi trả cho người lao động 3. Cash payments to employees	03		(27,611,674,643)	(25,795,100,817)
4. Chi phí đi vay đã trả 4. Borrowing costs paid	04			
5. Thuế thu nhập doanh nghiệp đã nộp 5. Corporate income tax paid	05		(5,400,252,892)	(3,583,327,874)
6. Tiền thu khác từ hoạt động kinh doanh 6. Other cash receipts from business activities	06		6,930,714,198	2,331,891,574
7. Tiền chi khác cho hoạt động kinh doanh 7. Other cash payments to production and business activities	07		(30,547,685,626)	(26,839,764,501)
Lưu chuyển tiền thuần từ hoạt động kinh doanh Net cash flows from business activities	20		32,622,874,096	6,347,408,648
II. Lưu chuyển tiền từ hoạt động đầu tư II. Cash flow from investment activities				
1. Tiền chi để mua sắm, xây dựng TSCĐ và các tài sản dài hạn khác 1. Cash payments to procure and/or construct fixed assets and other long-term assets	21	V.8		(214,528,663)
2. Tiền thu từ thanh lý, nhượng bán TSCĐ và các tài sản dài hạn khác 2. Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22			
3. Tiền chi cho vay, mua các công cụ nợ của đơn vị khác 3. Cash payments to provide loans, to acquire debt instruments of other units	23		(117,000,000,000)	(122,000,000,000)
4. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác 4. Cash receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		103,000,000,000	116,000,000,000
5. Tiền chi đầu tư góp vốn vào đơn vị khác 5. Cash payments of investments in capital contributions to other units	25		(20,000,000,000)	
6. Tiền thu hồi đầu tư góp vốn vào đơn vị khác 6. Cash recovered from investments in capital contributions to other units	26			
7. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia 7. Other cash payments to production and business activities	27			
Lưu chuyển tiền thuần từ hoạt động đầu tư Net cash flows from business activities	30		(34,000,000,000)	(6,214,528,663)

III. Lưu chuyển tiền từ hoạt động tài chính III. Cash flow from financial activities				
1. Tiền thu từ phát hành cổ phiếu, nhận vốn góp của chủ sở hữu 1. Cash proceeds from the issuance of shares or reception of capital contributed by owners	31			
2. Tiền trả lại vốn góp cho các chủ sở hữu, mua lại cổ phiếu đã phát hành 2. Cash repayments of contributed capital to owners or for redemption of shares by the issuing enterprise	32			
3. Tiền thu từ đi vay 3. Proceeds from borrowings	33			
4. Tiền trả nợ gốc vay 4. Cash repayments of principals of borrowings	34			
5. Tiền trả nợ gốc thuê tài chính 5. Principal repayments on finance leases	35			
6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu 6. Cash payments of dividends or profits to owners or shareholders	36		(16,875,191,227)	(18,181,818,486)
Lưu chuyển tiền thuần từ hoạt động tài chính Net cash flow from financial activities	40		(16,875,191,227)	(18,181,818,486)
Lưu chuyển tiền thuần trong kỳ (50 = 20 + 30 + 40) Net cash flow in the period (50=20+30+40)	50		(18,252,317,131)	(18,048,938,501)
Tiền và tương đương tiền đầu kỳ Cash and cash equivalents at the beginning of period	60		45,344,118,877	63,111,757,334
Ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ Effects of changes in foreign exchange rates	61			
Tiền và tương đương tiền cuối kỳ (70 = 50 + 60 + 61) Cash and cash equivalents at the end of period (70 = 50+60+61)	70	V.1	27,091,801,746	45,062,818,833

Phê duyệt, ngày 14 tháng 10 năm 2026
Approved, October 14, 2026

NGƯỜI LẬP
PREPARED



Đỗ Minh Tâm

KẾ TOÁN TRƯỞNG
Chief Accountant



Phạm Thu Hà

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE



Nguyễn Ngọc Anh

CÔNG TY CỔ PHẦN SƠN TÔNG HỢP HÀ NỘI
 HANOI SYNTHETIC PAINT JOINT STOCK COMPANY
 Thôn Vân, Xã Thanh Liệt, Huyện Thanh Trì, Thành phố Hà Nội, Việt Nam
 Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam

THỰC HIỆN NGHĨA VỤ VỀ NGÂN SÁCH NHÀ NƯỚC/PERFORMING OBLIGATIONS TO THE STATE BUDGET
 QUÝ III NĂM 2026/Third quarter of 2026

Số hiệu Number	Chi tiêu Item	Số còn phải nộp đầu năm The remaining amount must be paid at the beginning of the year	Phát sinh trong kỳ Arising during the period		Số còn phải nộp cuối kỳ The remaining amount must be paid at the end of the term
			Số phải nộp Number to be paid	Số đã nộp Number submitted	
1	2	3	4	5	6
333	Thuế và các khoản phải nộp nhà nước/Taxes and other amounts payable to the state				
33311	Thuế GTGT đầu ra/Output VAT	-	33,224,870,339	31,881,812,762	1,343,057,577
33312	Thuế GTGT hàng nhập khẩu/VAT on imported goods	-	2,577,300,511	2,577,300,511	-
3332	Thuế tiêu thụ đặc biệt/Special consumption tax	-	-	-	-
3333	Thuế xuất, nhập khẩu/Import and export tax	-	95,964,060	95,964,060	-
3334	Thuế thu nhập doanh nghiệp/Corporate income tax	1,598,200,869	12,089,615,654	5,400,252,892	8,287,563,631
3335	Thuế thu nhập cá nhân/Personal income tax	140,102,667	756,955,724	854,334,394	42,723,997
3336	Thuế tài nguyên/Resource tax	-	-	-	-
3337	Thuế nhà đất, tiền thuê đất/Real estate tax, land rent	-	1,813,566,506	1,528,251,141	285,315,365
3338	Thuế bảo vệ môi trường và các loại thuế khác/Environmental protection tax and other taxes	9,123,823	104,899,654	104,899,654	9,123,823
3339	Phí, lệ phí và các khoản phải nộp khác/Fees, charges and other payables	-	140,038,340	140,038,340	-
	Tổng cộng/Total	1,747,427,359	50,803,210,788	42,582,853,754	9,967,784,393

Hà Nội, ngày 14 tháng 10 năm 2026

Hà Nội, 14 October 2026

NGƯỜI LẬP
PREPARED

KẾ TOÁN TRƯỞNG
Chief Accountant

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE

Đỗ Minh Tâm

Phạm Thu Hà



NOTES TO THE FINANCIAL STATEMENTS

As at 30/09/2026

1. COMPANY INFORMATION**1.1. Ownership structure**

Hanoi Synthetic Paint Joint Stock Company was established under the Certificate of Business Registration of Joint Stock Company No. 0100103619 issued by Hanoi Department of Planning and Investment on 20 December 2005, registered for the 11th change on June 25, 2020.

Transaction name in English: Hanoi Synthetic Paint Joint Stock Company.

Abbreviated name: HASYNPAINTCO.

According to the 11th amendment of the Business Registration Certificate dated 25/06/2020, the charter capital of the Company is VND 120,270,860,000 (*In words: One hundred and twenty billion, two hundred and seventy million, eight hundred and sixty thousand VND*).

The Company's stock is currently listed on the UpCOM Stock Exchange with stock code: HSP

The Company's registered office is located at: Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam.

The total number of the Company's employees as at 30/09/2026 is: 229 people (as at 31/12/2025 is: 219 people).

1.2. Operating industries and principle activities

- Other production not yet classified: Production of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint industry, printing inks, varnishes and surface coatings;
- Wholesale of other specialized businesses that have not yet been classified into: Trading in paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to paints, printing inks, varnishes and surface coatings;
- The remaining business support service activities have not been classified anywhere: Import and export of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint, printing inks, varnishes and surface coatings;
- Other professional, scientific, and technological activities not classified elsewhere. These include: Research, technology transfer, consulting, processing, and technical services related to the paint, ink, varnish, and surface coating industries;
- Real estate business, land use rights belonging to the owner, user or lessee;
- Production of fertilizers and nitrogen compounds. Specifically: production of organic fertilizers and biofertilizers;
- (Excluding industries and trades that are prohibited by law from doing business and only doing business after fully meeting the conditions prescribed by law)/.

The principal activities of the Company during the period: Production and trading of paints..

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. Statement of information comparability on the financial statements

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 53/2016/TT-BTC on amending and supplementing a number of articles of Circular No. 99/2025/TT-BTC dated December 22, 2014 issued by the Ministry of Finance. Therefore, the information and figures presented in the financial statements are comparable.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Foreign currency**

The Company applies the Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025 guiding the handling of exchange rate differences as follows:

Operations arising in foreign currencies arising in the fiscal year shall comply with the actual exchange rate at the time of occurrence of foreign currency transactions of the commercial banks where the enterprises have transactions arising in accordance with law.

For the revaluation of foreign currency balances at the end of the period, the purchase rate of the commercial bank where the enterprise opens the account shall be announced at the time of making the financial statements.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated weighted average method.

Unfinished production and business expenses are aggregated according to the actual costs incurred for each stage of production.

The provision for depreciation of the Company's inventory is set aside when there is reliable evidence of a decline in the net realizable value compared to the original price of the inventory.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight-line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings, structures	04 - 25
Machinery and equipment	04 - 08
Motor vehicles	06 - 10
Others	04 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

OTES TO THE FINANCIAL STATEMENTS (CONTINUED)

s at 31/03/2026

- FISCAL YEAR AND ACCOUNTING CURRENCY**.1 Fiscal year**

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

2.2 Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting system**

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular 99/2025/TT-BTC dated December 22, 2014.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Directors of the Company ensures that it has fully complied with the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of financial statements for the fiscal year ending 30/06/2025.

3.3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation of the financial statements**

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements

The enclosed financial statements are not intended to reflect the financial situation, results of business operations and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash: Including Cash, Bank deposits (non-term).

Cash and bank deposits are recognized on the basis of actual revenue and expenditure.

Cash equivalents

Including short-term investments, time deposits whose recovery period or maturity not exceeding 3 months from the date of investment, deposits could be liquidated into particular amount and have no liquidation risk as at reporting time.

Financial investments**Held to maturity investments**

Investments held to maturity include term bank deposits, for the purpose of earning periodic interest, and other investments held to maturity.

Investments held to maturity are recorded at the original price and determined at fair value based on the recoverability of the investment.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Intangible fixed assets and Amortization**

The Company's intangible fixed assets are the value of land use rights and software programs reflected at the original price and are stated at history cost less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Land use rights are depreciated according to the straight-line method of 20 years, computer software is depreciated by the straight-line method based on the estimated useful life of 03 years.

Prepaid expenses

Prepaid expenses reflect the actual costs incurred, but the results are relevant to business and production activities of many accounting periods and the associated transfer costs into the cost of production and business subsequent accounting periods.

Prepaid expenses are stated at cost and are classified under short-term and long-term on the balance sheet, the interim accounting period based on the allocation time of each contract.

Prepaid expenses are gradually allocated on a straight-line basis over their estimated useful lives within 03 years.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Includes payables of a commercial nature arising from the purchase of goods, services and assets between the Company and the seller.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Accrued expenses**

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The expenses to be paid will be settled with the actual expenses incurred, the difference in the amount deducted in advance and the actual expenses will be refunded.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Undistributed profits are determined on the basis of the business results after corporate income tax and the distribution of profits of the Company.

The Company's after-tax profit shall be deducted for dividends to shareholders after being approved by the Board of Shareholders at the Company's Annual General Meeting and after setting up funds under the Company's Charter.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

Revenue and other income

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) Costs related to transactions can be determined

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Revenue deductions

Revenue deductions includes:

- Trade discount: is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.
- Sales allowances: is deduction for customers who purchase defect products, low-quality and deteriorated goods or goods with incorrect specification as stated in economic contracts; excluding sales discounts for customers presented in VAT or sales invoices.
- Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications.
- In case goods sold or services provided in the previous year/period but sales discounts, sales allowances, sales returns incur in the following year/period, the Company recognises as the following principles:
 - If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period
 - If incurred after issuance of financial statements: reducing revenue of the occurrence period

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.7. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Cost of goods sold**

Including the cost of products, goods and services sold in the year recorded in accordance with the revenue in the year.

The provision for inventory depreciation is calculated and the cost of goods sold on the basis of the quantity of inventory and the difference between the net realizable value is less than the original price of inventory.

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of warehousing products shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products goods that have not been determined to be consumed.

Current corporate income tax expense and deferred corporate income tax expense/ Current and deferred corporate income tax expenses

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The difference between taxable income and accounting profit is due to the adjustment of differences between accounting profits and taxable income according to current tax policies.

- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The company applies a corporate income tax rate of 20%.

The determination of income tax of the Company is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authority.

Earnings per share

Basic earnings per shares share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period/ year.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Directors said that the Company operates in the departments according to the business field of production and trading of paint products, only serving this activity... and operates in a division according to the only geographical area of Vietnam. Therefore, the Company does not make a Department Report.

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY**Form B 09 - DN**Van Village, Thanh Liet Commune, Thanh Tri
District, Hanoi City, Vietnam.Issued under Circular No. 99/2025/TT-BTC
December 22, 2014 of the Ministry of Finance**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

As at 31/03/2026

4. SUPPLEMENTAL INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET**4.1 Cash and cash equivalents**

	30/09/2026 VND	31/12/2025 VND
Cash on hand	120.664.945	3.724.322.989
Bank deposits	26.971.136.801	41.619.795.888
Cash equivalents (term deposits of less than 3 months)		
Seabank - Lang Ha Branch		
Teachcombank - Dong D Branch		
Total	27.091.801.746	45.344.118.877

4.2 Receivables from customers

	30/09/2026 VND	31/12/2025 VND
Short-term		
Vietnam Precision Industry Company Limited 1	1.013.982.242	771.502.930
SON DAT TRADING AND SERVICE JOINT STOCK COMPANY	2.670.650.262	1.052.181.999
HONDA Vietnam Company	11.161.966.893	7.735.168.015
BINH LAM TRADING AND SERVICES COMPANY LIMITED	1.597.836.045	662.578.645
Hai Phong Plastic and Mechanical Joint Stock Company	1.994.024.391	2.721.578.156
VIETNAM MECHANICAL AND MACHINERY ASSEMBLY JOINT STOCK COMPANY	2.320.388.160	672.098.000
THAI HUY KHANG COMPANY LIMITED	671.135.644	487.373.583
AN SANG TRADING JOINT STOCK COMPANY	1.144.240.303	
Thang Long Hanoi Trading, Import-Export and Business Joint Stock Company	1.948.308.640	
Dat Thanh Phat Manufacturing and Trading Co., Ltd	2.127.955.784	
International Synthetic Paint Co., Ltd.	2.861.118.563	
Le Thin Trading Co., Ltd	611.388.359	
Thong Hao General Trading Co., Ltd	1.934.870.734	
THE CHINH CO., LTD.	579.300.457	
Other customers	16.561.899.512	4.740.323.778
Total	49.199.065.989	16.244.673.024

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4.3 Repayments to suppliers

	<u>30/09/2026</u>	<u>31/12/2025</u>
	<u>VND</u>	<u>VND</u>
Trả trước ngắn hạn cho người bán		
GREENTECH VINA Engineering Co., Ltd	37.800.000	40.500.000
DUONG CONG LAW OFFICE	22.075.200	-
Behn Meyer Specialties (M) PLT	-	144.168.454
Thai Thong Hung Yen Co., Ltd		103.915.916
Railway Tourism Service and Trading Engineering Co., Ltd	1.000.000.000	
LH MEDIA Co., Ltd	394.200.000	
ARAKAWA CHEMICAL (THAILAND) LTD	2.001.471.120	
Prepayments to other suppliers	1.150.456.899	116.840.630
	<u>4.606.003.219</u>	<u>405.425.000</u>
Cộng		

4.4 Inventories

	<u>30/09/2026</u>	<u>31/12/2025</u>	
	<u>Original price</u>	<u>Original price</u>	<u>Preventive</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>
Goods		-	-
Raw materials	44.325.931.441	54.768.701.320	-
Finished goods	34.721.717.263	30.233.065.357	-
Total	<u>79.047.648.704</u>	<u>85.001.766.677</u>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4.5 Fixed Assets**4.5.1 Tangible fixed assets***Unit: VND*

Items	Building and Structures	Machinery and Equipment	Transportation means	Other tangible fixed assets	Total
History cost					
As at 01/01/2026	23.855.614.391	46.700.197.049	16.075.976.796	14.209.325.804	100.841.114.040
- Increase		1.092.500.000	427.906.889		1.520.406.889
- Completed basic construction					-
- Reclassification					-
- Decrease (Reclassification)	318.880.800		507.714.286		826.595.086
As at 30/09/2026	23.536.733.591	47.792.697.049	15.996.169.399	14.209.325.804	101.534.925.843
Accumulated depreciation					
As at 01/01/2026	21.516.757.080	45.438.333.942	10.462.426.611	13.723.727.240	91.141.244.873
- Depreciation	524.779.299	293.717.586	1.063.431.815	58.020.345	1.939.949.045
- Increase					0
- Reclassification					0
- Decrease					0
- Decrease (Reclassification)	318.880.800	507.714.286			826.595.086
As at 30/09/2026	21.722.655.579	45.224.337.242	11.525.858.426	13.781.747.585	92.254.598.832
New book value					
As at 01/01/2026	2.338.857.311	1.261.863.107	5.613.550.185	485.598.564	9.699.869.167
As at 30/09/2026	1.814.078.012	2.568.359.807	4.470.310.973	427.578.219	9.280.327.011

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4.5.2 Intangible fixed assets

Unit: VND

Items	Land use rights	Software	Total
History cost			
As at 01/01/2026	17.261.158.686	1.470.990.625	18.732.149.311
- Increase			
- Decrease	1.206.276.046		1.206.276.046
As at 30/09/2026	16.054.882.640	1.470.990.625	17.525.873.265
Accumulated depreciation			
As at 01/01/2026	8.014.810.848	1.157.147.560	9.171.958.408
- Increase	312.288.395	152.691.838	464.980.233
- Decrease	945.618.644		945.618.644
As at 30/09/2026	7.381.480.599	1.309.839.398	8.691.319.997
New book value			
As at 01/01/2026	9.246.347.838	313.843.065	9.560.190.903
As at 30/09/2026	8.673.402.041	161.151.227	8.834.553.268

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As at 31/03/2026

4.6 Trade payables

	30/09/2026		31/12/2025	
	Book value	Repayable amount	Book value	Repayable amount
	VND	VND	VND	VND
Short-term				
Hanh Duc Trading Company Limited			1.550.835.000	1.550.835.000
HA ANH PHAT TRADING COMPANY LIMITED	3.758.018.220	3.758.018.220	3.154.655.203	3.154.655.203
Viet Phat Trading Service Joint Stock Company	2.007.180.000	2.007.180.000	232.599.384	232.599.384
FSI Vietnam Joint Stock Company	874.443.600	874.443.600	673.650.000	673.650.000
SII Investment and Trading Co., Ltd	1.589.881.501	1.589.881.501	0	0
A.D.V. Co., Ltd.	1.578.234.240	1.578.234.240		
Chemical Market Investment and Development Co., Ltd.	1.340.236.800	1.340.236.800		
Payable to other customers	3.672.677.392	3.672.677.392	1.076.774.430	1.076.774.430
Total	14.820.671.753	14.820.671.753	6.688.514.017	6.688.514.017

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4.7 Prepayments from customers

	<u>30/09/2026</u>	<u>31/12/2025</u>
	<u>VND</u>	<u>VND</u>
Short-term		
GOKU Agricultural Import-Export Co., Ltd.	456.000.000	-
Nam Hai Construction Trading and Service Company Limited	-	262.468.776
TRUNG HONG NINH THUAN ONE MEMBER CO., LTD	-	58.212.081
DAT THANH PHAT PRODUCTION AND TRADING COMPANY LIMITED	-	58.267.912
VAN AN INVESTMENT AND TRADING SERVICES JOINT STOCK COMPANY	-	267.462.660
Hung Thinh Investment and Production Company Limited	-	54.542.329
Hong Dang Company Limited	-	2.553.828
THANG LONG HANOI TRADING IMPORT EXPORT JOINT STOCK COMPANY	-	197.010.692
Other customers	<u>146.161.998</u>	<u>1.780.259.450</u>
Total	<u><u>602.161.998</u></u>	<u><u>2.680.777.728</u></u>

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4.8 Taxes and payables to State Treasury*Unit: VND*

	01/01/2026	Additions	Paid	30/09/2026
	VND	VND	VND	VND
Value added tax		33.224.870.339	31.881.812.762	1.343.057.577
Value added tax on imports		2.577.300.511	2.577.300.511	-
Corporate income tax	1.598.200.869	12.089.615.654	5.400.252.892	8.287.563.631
Import-export tax		95.964.060	95.964.060	-
Personal income tax	140.102.667	756.955.724	854.334.394	42.723.997
Resource tax	-	-	-	-
Real estate tax, land rent		1.813.566.506	1.528.251.141	285.315.365
Other taxes and fees	9.123.823	244.937.994	244.937.994	9.123.823
Total	1.747.427.359	50.803.210.788	42.582.853.754	9.967.784.393

4.9 Other payables

	30/09/2026	31/12/2025
	VND	VND
Short-term		
- Union fees	2.493.920.540	2 404 747 930
- Salary withholding amounts payable to employees	12.326.786.435	9.018.341.370
- Other payables	1.286.462.654	1.942.323.359
Total	16.107.169.629	12.998.323.009

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4.10 Owners' equity

Unit: VND

Changes of owners' equity

Item	Owners' capital	Share premium	Development investment fund	Other equity funds	Retained profits	Total
A	1	2	3	4	7	9
At as 01/01/2025	120.270.860.000	14.060.000.000	38.151.435.908	2.527.417.927	88.691.534	175.098.405.369
- Increase			1.044.361.588	762.740.747		1.807.102.335
- Profit in previous year					20.772.898.816	20.772.898.816
- Appropriation to equity funds						0
- De crease						0
- Dividends						0
- Appropriation to equity funds						0
At as 01/01/2025	120.270.860.000	14.060.000.000	39.195.797.496	3.290.158.674	20.861.590.350	197.678.406.520
- Increase						0
- Profit in this year					48.174.852.611	48.174.852.611
- Appropriation to equity funds						0
- De crease					20.534.342.626	20.534.342.626
- Dividends					17.453.707.200	17.453.707.200
- Appropriation to equity funds					3.080.635.426	3.080.635.426
At as 30/09/2026	120.270.860.000	14.060.000.000	39.195.797.496	3.290.158.674	27.967.757.709	204.784.573.879

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

5. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

5.1 Net revenues from sales and services rendered

	30/09/2026 VND	2025 VND
Sales and service revenue	397.487.058.406	463 229 817 881
Revenue deductions	23.069.679.033	30 172 928 209
Total	374.417.379.373	433.056.889.672

5.2 Costs of goods sold

5

	30/09/2026 VND	2025 VND
Costs of goods and services	308.439.160.027	360.648.449.325
Total	308.439.160.027	360.648.449.325

5.3 Financial income

	30/09/2026 VND	2025 VND
Interest income from deposit	3.840.698.112	2.916.462.566
Foreign exchange gains		5.854.381
Total	3.840.698.112	2.922.316.947

5.4 Financial Operating Expenses

	30/09/2026 VND	2025 VND
Payment discount expenses	3.066.794.476	3.747.672.957
Total	3.066.794.476	3.747.672.957

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

5.5 Selling expenses and General and administrative expenses

	30/09/2026 VND	Năm 2025 VND
<i>Selling expenses</i>	12 193 715 415	17 376 044 122
Employee expenses	6 171 917 551	7 241 991 508
Materials expenses, Office supplies expenses	31 312 354	42 929 760
Depreciation expenses	48 213 576	42 929 760
Taxes, fees and charges		
Outsourcing expenses	5 942 271 934	10 048 193 094
Other cash expense	22 065 204 198	29 149 986 973
<i>Các khoản chi phí quản lý doanh nghiệp</i>	11 430 569 837	13 832 991 066
Employee expenses	285 954 831	393 668 892
Materials expenses, Office supplies expenses	201 656 839	393 668 892
Amortization and Depreciation expenses	1 900 513 157	2 623 673 333
Taxes, fees and charges	1 822 566 506	1 469 774 213
Provision for doubtful receivables		23 182 170
Outsourcing expenses		
Other cash expense	6 423 943 028	10 413 028 407
Cộng	34.258.919.613	46.526.031.095

5.6 Production and business expenses by factors

	30/09/2026 VND	Năm 2025 VND
Raw material expenses	293 231 335 579	334 660 873 751
Employee expenses	12 205 622 101	44 800 558 163
Amortization and Depreciation expenses	476 304 177	3 234 149 876
Provision costs	911 382 180	1 007 140 350
Outsourcing expenses and other cash expenses	12 979 770 906	26 151 700 425
Cộng	319.804.414.943	409.854.422.565

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5.7 Current corporate income tax expense

	30/09/2026 VND	2025 VND
Total accounting profit before tax	58.672.284.881	25 779 943 013
Non-deductible expenses	1.775.793.389	802 102 686
Subtract non-taxable income		5.854.381
Unrealized exchange rate gain		5.854.381
Total taxable income for the year	62 438 307 500	26.670.556.644
Tax rate	20%	20%
Current corporate income tax expense	12.089.615.654	5.334.111.329

9 Financial instruments

Details of the significant accounting policies and methods applied by the Company (including the criteria for recognition, the basis for determining value and the basis for recording income and expenses) for the main types of assets and financial liabilities

Preparer**Do Minh Tam****Accountant****Pham Thu Ha**Hanoi, 14th October 2026**General Director**
Nguyen Ngoc Anh