

VIET TRI CHEMICAL JOINT STOCK COMPANY

Financial Statements

As at September 30, 2026



STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Currency: VND

ASSETS	Code	Note	Closing balance	Opening balance
A. CURRENT ASSETS	100		458,361.038.517	455.017.923.451
I. Cash and cash equivalents	110		50.291.137.154	48.172.359.036
1. Cash	111	V.01	50.291.137.154	13.154.790.543
2. Cash equivalents	112			35.017.568.493
II. Short-term financial investments	120		99.729.136.987	16.879.389.178
1. Trading Securities	121		-	-
2. Provision for devaluation of trading securities	122			
3. Short term held-to-maturity investments	123		99.729.136.987	16.879.389.178
III. Short-term receivables	130		175.183.867.480	217.110.978.408
1. Short-term trade receivables	131	V.02	171.277.607.668	212.315.551.883
2. Short-term prepayments to suppliers	132		1.526.041.488	523.518.765
3. Short-term intra-company receivables	133			
4. Amounts due from customers for construction contracts	134			
5. Other short-term receivables	135	V.03	13.327.903.234	15.219.592.670
6. Allowance for short-term doubtful debts (*)	136		(10.947.684.910)	(10.947.684.910)
7. Shortage of assets awaiting solution	137			
IV. Inventories	140	V.04	126.127.078.746	163.121.765.399
1. Inventories	141		142.001.682.346	166.549.693.024
2. Allowance for decline of inventories (*)	142		(15.874.603.600)	(3.427.927.625)
V. Other short-term assets	160		7.029.818.150	9.733.431.430
1. Short-term deferred expenses	161	V.09	7.029.818.150	9.733.431.430
2. Deductible VAT	162			
3. Short term taxes and other receivables from the State budget	163	V.10		
4. Other short-term assets	165			
B. NON-CURRENT ASSETS	200		349.335.632.472	386.023.479.287
II. Fixed assets	220		343.429.118.274	378.664.227.112
1. Tangible fixed assets	221	V.06	343.321.618.267	378.449.227.109
- Historical costs	222		1.242.102.485.349	1.227.688.710.396
- Accumulated depreciation (*)	223		(898.780.867.082)	(849.239.483.287)
2. Intangible fixed assets	227	V.07	107.500.007	215.000.003
- Historical costs	228		901.977.314	901.977.314
- Accumulated amortization (*)	229		(794.477.307)	(686.977.311)
IV. Long-term assets in progress	250		2.043.445.511	4.832.438.194
1. Construction in progress	252	V.05	2.043.445.511	4.832.438.194
V. Other long-term assets	270		3.863.068.687	2.526.813.981
1. Long-term deferred expenses	271	V.09	3.863.068.687	2.526.813.981
TOTAL ASSETS	280		807.696.670.989	841.041.402.738

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Currency: VND

CAPITAL	Code	Note	Closing balance	Opening balance
C. LIABILITIES	300		244.498.465.529	336.144.976.170
I. Current liabilities	310		240.194.429.417	312.726.445.830
1. Short-term trade payables	311	V.12	65.346.087.765	111.802.095.440
2. Short-term prepayments from customers	312		281.694.214	932.143.420
3. Dividend and profit payables	313	V.13	65.686.977	56.890.927
4. Short-term taxes and other payables to the State budget	314	V.14	36.006.269.937	13.665.727.355
5. Payables to employees	315		20.299.550.486	12.933.192.959
6. Short-term accrued expenses	316	V.15	10.129.161.557	10.625.276.854
7. Short-term intra-company payables	317			
8. Short-term amounts due to customers for	318			
9. Short-term deferred revenue	319			
10. Other short-term payables	320	V.16	31.133.973.372	22.361.569.759
11. Short-term borrowings and finance lease liabilities	321	V.11	46.802.450.295	108.106.291.980
12. Allowance for current payables	322	V.17		
13. Bonus and welfare fund	323		30.129.554.814	32.243.257.136
II. Non-current liabilities	330		4.304.036.112	23.418.530.340
1. Non-current trade payables	331			
2. Long-term borrowings and finance lease liabilities	339	V.11	4.304.036.112	23.418.530.340
3. Deferred income tax liabilities	342			
4. Provision for non-current payables	343			
5. Science and technology development funds	344			
D. OWNER'S EQUITY	400	V.19	563.198.205.460	504.896.426.568
1. Contributed capital	411		274.700.460.000	274.700.460.000
- Ordinary shares with voting rights	411a		274.700.460.000	274.700.460.000
2. Share premium	412			
3. Other owners' equity	414			
4. Development and investment funds	418		114.589.751.559	65.170.634.292
5. Retained earnings	420		173.907.993.901	165.025.332.276
- Retained earnings accumulated to previous quarter	421a		77.552.728.889	66.187.097.742
- Retained earnings of the current quarter	421b		96.355.265.012	98.838.234.534
TOTAL CAPITAL	440		807.696.670.989	841.041.402.738

Preparer


Nguyen Thi Thuy

Chief Accountant


Le Thi Minh Hoa

Phu Tho, October 16, 2026

Legal Representative
General Director


Le Ngoc Nhan

STATEMENT OF INCOME

QUARTER III OF 2026

Currency: VND

	Items	Code	Note	Quarter III		Year-to-date cumulative	
				Current year	Previous year	Current year	Previous year
1.	Revenue from sales of goods and provision of services	01	VI.1	503.516.288.146	478.646.925.118	1.512.276.851.162	1.356.258.929.140
2.	Revenue deductions	02	VI.2	71.509.810.884	56.667.556.981	188.826.232.168	160.024.679.553
3.	Net revenue from sales of goods and provision of services (10=01-02)	10		432.006.477.262	421.979.368.137	1.323.450.618.994	1.196.234.249.587
4.	Cost of goods and provision of services	11	VI.3	341.639.278.825	335.158.906.642	1.049.842.678.851	968.881.601.619
5.	Gross profit from sales of goods and provision of services (20=10-11)	20		90.367.198.437	86.820.461.495	273.607.940.143	227.352.647.968
6.	Gain/loss on disposal of investment property	21					
7.	Financial income	22	VI.4	468.806.769	93.744.245	1.917.948.001	916.701.560
8.	Financial expenses	23	VI.5	1.355.893.150	1.974.490.352	4.617.700.935	7.260.799.990
	<i>In which: Interest expenses</i>	24		1.341.493.150	1.974.490.352	4.550.732.694	7.260.799.990
9.	Selling expenses	25	VI.8	33.006.056.127	27.164.549.990	87.188.278.836	77.946.759.259
10.	General and administrative expenses	26		21.397.382.531	17.166.614.570	63.236.576.731	51.970.116.809
11.	Net profit from operating activities (30=20+21+22-(23+25+26))	30		35.076.673.398	40.608.550.828	120.483.331.642	91.091.673.470
12.	Other income	31	VI.6	375.850.762	341.449.937	810.466.729	728.450.598
13.	Other expenses	32	VI.7	47.949.999	797.588.565	794.775.439	867.587.287
14.	Other profit (40=31-32)	40		327.900.763	(456.138.628)	15.691.290	(139.136.689)
15.	Total net profit before tax (50=30+40)	50		35.404.574.161	40.152.412.200	120.499.022.932	90.952.536.781
16.	Current corporate income tax expenses	51	VI.10	7.092.614.832	8.193.833.754	24.143.757.920	18.377.858.670
17.	Deferred corporate income tax expenses	52	VI.11			-	-
18.	Profit after corporate income tax (60=50-51-52)	60		28.311.959.329	31.958.578.446	96.355.265.012	72.574.678.111
19.	Basic earnings per share (*)	70		927,6	1.047,1	3.156,9	2.377,8
20.	Diluted earnings per share (*)	71					

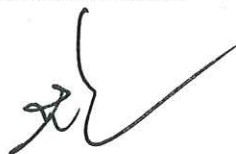
Phu Tho, October 16, 2026

Preparer



Nguyen Thi Thuy

Chief Accountant



Le Thi Minh Hoa

Legal Representative
General Director

Le Ngoc Nhan

STATEMENT OF CASH FLOWS*(Direct methods)***For the accounting period from January 01, 2026 to September 30, 2026***Currency: VND*

Items	Code	Note	Year-to-date cumulative	
			Current year	Previous year
I. Cash flows from operating activities				
1. Income from sales of goods, services and other income	01		1.456.807.778.113	1.259.210.820.503
2. Payments to suppliers of merchandises and services	02		(1.060.740.892.560)	(992.496.966.349)
3. Payments to employees	03		(61.015.356.643)	(59.907.885.720)
4. Borrowing costs paid	04		(4.844.358.935)	(6.838.808.069)
5. Corporate income tax paid	05		(16.104.747.775)	(19.175.301.120)
6. Other receipts from operating activities	06		16.350.078.645	19.480.495.442
7. Other payments on operating activities	07		(160.731.020.214)	(67.795.505.775)
Net Cash Flow from Operating Activities	20		169.721.480.631	132.476.848.912
II. Cash flows from Investing Activities				
1. Purchases or construction of fixed assets and other long-term assets	21		(60.904.826.210)	(21.162.480.758)
2. Proceeds from disposals, liquidation of fixed assets and other long-term assets	22		14.512.500	76.516.800
3. Loans and purchases of debt instruments from other entities	23			
4. Collection of loans and resale of debt instrument of other entities	24			
5. Payments for capital contributions to other entities	25			
6. Collections from divestments in other entities	26			
7. Interest income, dividend and distributed profit	27		576.041.260	943.956.347
Net cash flows from investing activities	30		(60.314.272.450)	(20.142.007.611)
III. Cash flows from financing activities				
1. Proceeds from shares issuance and capital contribution	31			
2. Return of capital to shareholders, repurchase of issued shares	32			
3. Proceeds from borrowings	33		179.600.434.158	474.685.836.366
4. Payments for the principal	34		(259.427.614.271)	(539.488.740.146)
5. Principal repayment of finance lease liabilities	35			
6. Dividend, profit paid to owner	36		(27.461.249.950)	(41.205.069.000)
Net cash flows from financing activities	40		(107.288.430.063)	(106.007.972.780)
Net cash flows for the period (50=20+30+40)	50		2.118.778.118	6.326.868.521
Cash and cash equivalents at beginning of the period	60		48.172.359.036	34.088.502.259
Cash and cash equivalents at end of the period (70=50+60+61)	70	29	50.291.137.154	40.415.370.780

Preparer



Nguyen Thi Thuy

Chief Accountant



Le Thi Minh Hoa

Phu Tho, October 16, 2026

Legal Representative

General Director



Le Ngoc Nhan

NOTES TO THE FINANCIAL STATEMENTS

Quarter III of 2026

I. GENERAL INFORMATION

1. Form of ownership

Viet Tri Chemical Joint Stock Company was established in the form of a joint-stock company, organized and operating under the Enterprise Law passed on June 12, 1999, by the Xth National Assembly of the Socialist Republic of Vietnam at its 5th session. The company was transformed from a state-owned enterprise into a joint-stock company according to the Decision No. 3557/QĐ-BCN dated October 26, 2005, and the Decision No. 4126/QĐ-BCN dated December 19, 2005, issued by the Ministry of Industry.

The Company's head office is located at: Song Thao Street, Thanh Mieu Ward, Phu Tho Province.

Company's Charter capital is VND 274.700.460.000 equivalent to 27.470.046 shares.

2. Business field

Manufacturing and trading of basic chemicals.

3. Business activities

According to the Initial Business Registration Certificate No. 1803000362 issued on January 4, 2006 and the 15th Amendment dated June 23, 2026, the Company's business activities including:

- Manufacture of basic chemicals;
- Manufacture of special-purpose machinery;
- Wholesale of machinery, equipment and spare parts;
- Other specialized wholesale not elsewhere classified (Details: Excluding the wholesale of pesticides and other chemicals used in agriculture);
- Warehousing and storage.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY.

1. Annual accounting period commences from 1 January and ends as at 31 December..

2. The Company maintains its accounting records in Vietnam Dong (VND).

III. STANDARDS AND APPLICABLE ACCOUNTING REGIMES

1. Applicable Accounting Regimes

The Company applies the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance, which became effective from 1 January 2026.

2. Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with

regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

3. Accounting method applied

The Company applies a computerized accounting system.

IV. Accounting policies

1. Basis for recognition of cash and cash equivalents

Transactions arising in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing at the transaction dates.

At the year-end, monetary items denominated in foreign currencies are translated at the average interbank exchange rate announced by the State Bank of Vietnam as at the end of the accounting period.

2. Accounting policies for financial investments

Investments in subsidiaries and associates are accounted for using the cost method. Dividends and profit distributions received from subsidiaries and associates arising after the date of investment are recognized in the Statement of Profit or Loss. Other distributions (other than dividends and profit distributions) are treated as a recovery of investment cost and are recognized as a deduction from the cost of investment.

Investments in joint ventures are accounted for using the cost method. The Company's investment in joint ventures is not adjusted for changes in the Company's share of the net assets of the joint ventures. The Statement of Profit or Loss reflects income distributed from the accumulated net profits of the joint ventures arising after the date of investment.

3. Accounting policies for receivables

Receivables are monitored in detail by maturity, debtor, currency denomination and other factors in accordance with the Company's management requirements. Receivables are classified as short-term or long-term in the financial statements based on their remaining maturities as at the reporting date.

Allowance for doubtful debts is made for receivables that are overdue in accordance with economic contracts, loan agreements, contractual commitments or debt commitments, and for receivables not yet due but considered unlikely to be collected.

The provision for overdue receivables is determined based on the original repayment terms under the initial sales contracts, without considering any debt rescheduling arrangements between the parties. Receivables not yet due are also provided for when the debtor is bankrupt, under liquidation, missing, absconding, or when a probable loss is anticipated.

4. Accounting policies for inventories

Inventories are measured at cost. Where the net realizable value is lower than cost, inventories are measured at net realizable value. The cost of inventories includes purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

A provision for inventory write-down is made at the year-end based on the Company's estimates; however, it is not yet determined based on the difference between the cost of inventories and their net realizable value.

5. Accounting policies for fixed assets and depreciation

Property, plant and equipment and intangible assets are recognized at cost. During use, these assets are carried at cost, accumulated depreciation (or amortisation) and carrying amount.

Depreciation is calculated using the straight-line method. The estimated useful lives are as follows:

- Buildings, structures	6 - 50 years
- Machinery, equipment	6 - 15 years
- Vehicles, Transportation equipment	6 - 10 years
- Office equipment and furniture	5 - 8 years
- Other fixed assets	5 - 10 years

Biological assets are depreciated based on appropriate criteria depending on their characteristics, the Company's business activities and management requirements.

6. Accounting policies for prepaid expenses

Prepaid expenses relating only to the current financial year are recorded as short-term prepaid expenses and charged to production and business expenses during the year.

The following expenses incurred during the year are recorded as long-term prepaid expenses and amortised over multiple periods:

- Tools and supplies with significant value;
- Major repairs of fixed assets incurred as one-off significant expenditures.

The allocation of long-term prepaid expenses to each accounting period is based on the nature and extent of each type of expense, using an appropriate allocation method. Prepaid expenses are amortised on a straight-line basis.

7. Accounting policies for payables to suppliers

Payables are monitored in detail by maturity, creditor and other relevant factors in accordance with the Company's management requirements. Payables are classified as short-term or long-term in the financial statements based on their remaining maturities as at the reporting date.

8. Accounting policies for provisions

Provisions are recognized for expenses that have not yet been incurred but are accrued in the current period to ensure that expenses, when actually incurred, do not cause significant fluctuations in production and business costs, in accordance with the matching principle between revenue and expenses.

When such expenses are actually incurred, any difference compared to the amounts previously provided is adjusted by increasing or decreasing expenses accordingly.

9. Accounting policies for borrowing costs and capitalisation

Borrowing costs are recognized as expenses in production and business activities in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalised as part of the cost of those assets when the conditions specified in Vietnamese Accounting Standard No. 16 “Borrowing Costs” are met.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets include interest expenses, amortisation of discounts or premiums relating to bond issuances, and ancillary costs incurred in connection with borrowing arrangements.

10. Owner’s equity

Owner’s equity is stated at actually contributed capital of owners:

Share premium is recognized based on the difference (greater or lesser) between the actual issue price and the par value of the initial public offering (IPO) shares, follow-on offering shares or reissued treasury shares.

Other capital reflecting the supplementary formation from after-tax profits, but not attributable to each shareholder yet under the Resolutions issued by the General Shareholders' Meeting or Decisions issued by the Board of Directors.

Treasury shares are shares issued and later repurchased by the company, recorded at their actual value and presented in the Balance Sheet as a deduction of equity capital.

Dividends payable to shareholders are recognized as a payable in the Sheet after the dividend distribution notice issued by the Board of Directors.

Retained earnings is the profit from the company's operations after deducting (-) adjustments. The adjustments are the retrospective applications because of accounting policies' change and retrospective correction of material prior-period errors.

11. Basis and methods for revenue and other income recognition

11.1. Revenue from sale of goods and rendering of services

Revenue from the sale of goods is recognized when all of the following conditions are satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods;
- The revenue can be measured reliably;

- It is probable that the economic benefits associated with the transaction will flow to the Company;

- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

11.2. Financial income

Financial income arising from interest, royalties, dividends, profit distributions and other financial income is recognized when both of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;

- The amount of revenue can be measured reliably.

Dividends and profit distributions are recognized when the Company's right to receive payment is established.

12. Accounting policies for finance costs

Finance costs include:

- Expenses and losses related to financial investment activities;
- Borrowing costs;
- Provision for impairment of investments.

These items are recognized based on the total amount incurred during the period and are not offset against financial income.

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

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences and the applicable corporate income tax rate..

Profit distribution

Profit after corporate income tax is distributed in accordance with the resolution of the Annual General Meeting of Shareholders.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

V - Supplementaries for items presented in the Statement of Financial Position

	30/09/2026	01/01/2026
01 - Cash and cash equivalents		
- Cash on hand	148.943.711	118.370.245
- Demand deposits	50.142.193.443	13.036.420.298
- Cash equivalents		35.017.568.493
Total	50.291.137.154	48.172.359.036
02 - Trade Receivables	30/09/2026	01/01/2026
- PetroVietnam Chemicals and Services Corporation - JSC	47.930.956.936	72.910.260.821
- Minh Tien Manufacturing Trading Investment Limited Compan	7.189.344.133	5.793.043.053
- Tan Thanh Production Joint Stock Company	18.393.139.438	24.396.125.244
- AQUADELTA Technology Joint Stock Company	14.381.815.649	20.059.563.202
- Trade Technology Truong an Company Limited	19.829.588.149	14.868.446.562
- Others	63.552.763.363	74.288.113.001
Total	171.277.607.668	212.315.551.883
03 - Other current receivables	30/09/2026	01/01/2026
- Personal Income Tax receivables	959.792.225	1.805.516.121
- Mortgages	24.000.000	24.000.000
- Receivables from employees	4.219.168.753	3.785.217.456
- Unclaimed Input VAT	883.229.764	1.341.041.874
- Others	7.241.712.492	8.263.817.219
Total	13.327.903.234	15.219.592.670
04 - Inventories	30/09/2026	01/01/2026
- Raw material	79.906.299.489	109.492.014.796
- Tools and equipment	17.377.930.167	16.931.631.691
- Work in progress	9.897.007.119	6.617.877.637
- Finished goods	33.141.314.319	33.031.830.390
- Goods	1.679.131.252	476.338.510
Total cost of inventories	142.001.682.346	166.549.693.024
<i>* Value of inventory write-down provision</i>	<i>(15.874.603.600)</i>	<i>(3.427.927.625)</i>
Net realizable value of inventory	126.127.078.746	163.121.765.399
05 - Long-term assets in progress	30/09/2026	01/01/2026
- Construction in progress	-	-
Including: - No. 2 facility development project	1.472.000.000	1.472.000.000
- General warehouse project	-	1.750.764.923
- Other components	571.445.511	1.609.673.271
Total	2.043.445.511	4.832.438.194

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

06 - Increases, decreases in tangible fixed assets:

Items	Buildings and structures	Machinery and equipment	Transportation and transmission equipment	Office equipment	Perennial bearer plants	Total
Historical cost						
<i>On January 1, 2026</i>	103.040.633.007	938.425.399.677	68.520.913.900	117.701.763.812	-	1.227.688.710.396
- Purchased during the period	2.811.099.195	13.067.073.528		194.786.000		16.072.958.723
- Completed capital construction investment						-
- Other increases						-
- Transfer to investment property						-
- Disposal and liquidation		1.659.183.770				1.659.183.770
- Reclassifications						-
<i>On September 30, 2026</i>	105.851.732.202	949.833.289.435	68.520.913.900	117.896.549.812	-	1.242.102.485.349
Accumulated amortization						-
<i>On January 1, 2026</i>	46.351.979.353	659.011.396.101	49.258.712.814	94.617.395.019	-	849.239.483.287
- Depreciation for the period	3.785.601.447	41.041.913.268	2.407.548.938	3.471.370.834		50.706.434.487
- Other increases						-
- Transfer to investment property						-
- Liquidation and sale		1.165.050.692		-		1.165.050.692
- Reclassification						-
<i>On September 30, 2026</i>	50.137.580.800	698.888.258.677	51.666.261.752	98.088.765.853	-	898.780.867.082
Net carrying amount						-
- As at January 1, 2026	56.688.653.654	279.414.003.576	19.262.201.086	23.084.368.793	-	378.449.227.109
- As at September 30, 2026	55.714.151.402	250.945.030.758	16.854.652.148	19.807.783.959	-	343.321.618.267

* Net book value of tangible fixed assets used as collateral for borrowings at the end of the period (VND): 230.665.870.784

* Cost of fully depreciated fixed assets still in use at the end of the period (VND): 647.009.010.293

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

07 - Increase, decreases in intangible fixed assets:

Items	Land use rights	Copyrights	Management software	Others	Total
Historical cost					
<i>On January 1, 2026</i>			753.940.000	148.037.314	901.977.314
- Purchased during the period					-
- Generated by Intra-Company					-
- Increased by business combination					-
- Other increases					-
- Liquidation, disposal					-
- Other decreases					-
<i>On September 30, 2026</i>	-	-	753.940.000	148.037.314	901.977.314
Accumulated amortization					
<i>On January 1, 2026</i>			538.939.997	148.037.314	686.977.311
- Depreciation for the period			107.499.996		107.499.996
- Other increases					
- Liquidation, disposal					-
- Other decreases					-
<i>On September 30, 2026</i>	-	-	646.439.993	148.037.314	794.477.307
Net carrying amount					
- As at January 1, 2026		-	215.000.003	-	215.000.003
- As at September 30, 2026	-	-	107.500.007	-	107.500.007

NOTES TO THE FINANCIAL STATEMENTS (Continued)**08 - Increases, decreases of investment properties**

Items	01/01/2026	Increases for the year	Decreases for the year	30/09/2026
Historical cost	-	-	-	-
- Land using rights				-
- Houses				-
- Houses and land using rights				-
- Infrastructure				
Accumulated depreciation	-	-	-	-
- Land using rights				-
- Houses				-
- Houses and land using rights				-
- Infrastructure				
Net carrying amount	-	-	-	-
- Land using rights				-
- Houses				-
- Houses and land using rights				
- Infrastructure				-

* Notes to the figures and other disclosures:

09 -Prepaid expenses	30/09/2026	01/01/2026
- Short-term prepaid expenses	7.029.818.150	9.733.431.430
- Long-term prepaid expenses	3.863.068.687	2.526.813.981
- Others	-	-
	-	-
Total	10.892.886.837	12.260.245.411

10 - Taxes and other receivables from the State budget	30/09/2026	01/01/2026
- Tax and other receivables from the State		-
- Deductible value-added tax (VAT)		
- Overpaid taxes to the State		
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 - Borrowings and finance lease liabilities	30/09/2026	01/01/2026
a. Short-term borrowings	46.802.450.295	108.106.291.980
* Short-term borrowings	22.306.650.295	80.535.893.508
- Vietinbank - Hung Vuong Branch		
- Agribank- Phu Tho Branch	14.196.908.295	35.901.002.276
- Vietcombank - Phu Tho Branch		
- Personal loans		
- Shinhanbank - Hanoi Branch		15.439.189.132
- BIDV- Hung Vuong Branch	8.109.742.000	29.195.702.100
* Current Portion of long-term loans and borrowings	24.495.800.000	27.570.398.472
- Current portion of long-term payables to employees	13.095.800.000	16.170.398.472
- Vietcombank - Phu Tho Branch		
- Vietinbank - Hung Vuong Branch	11.400.000.000	11.400.000.000
- BIDV- Hung Vuong Branch		
b. Long-term borrowings	4.304.036.112	23.418.530.340
- Vietinbank - Hung Vuong Branch	2.243.004.240	10.793.004.240
- Vietcombank - Phu Tho Branch	-	
- Personal loans	2.061.031.872	12.625.526.100
- BIDV- Hung Vuong Branch	-	
Total	51.106.486.407	131.524.822.320

c - Financial lease liabilities

Item	01/01/2026			30/09/2026		
	Total Finance Lease Payments	Lease Interest Payments	Principal Repayments	Total Finance Lease Payments	Lease Interest Payments	Principal Repayments
Less than 1 year						
1-5 years						
More than 5 years						

12. Short-term trade payables

a. Trade payables	30/09/2026	01/01/2026
- Viet Nam Civilization Investment and Production JSC	3.114.659.088	5.600.943.360
- VT CHEMICAL VIET NAM COMPANY LIMITED	15.356.238.900	3.180.853.940
- Phu Tho Power Company	11.644.783.007	5.591.855.371
- Van Long CDC Investment Trading JSC	5.621.594.400	10.247.284.040
- Other parties	29.608.812.370	87.181.158.729
Total	65.346.087.765	111.802.095.440

b. Outstanding overdue payables

- Overdue payables accounted for 10% or more/ Total overdue amounts
- Payables to other parties

13. Dividends payable	30/09/2026	01/01/2026
- Dividends payable	65.686.977	56.890.927

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

14 - Taxes and payables to the State budget	Opening balance	Payables for the period	Actual payments for the period	Closing balance
- Value Added Tax	5.154.967.074	37.473.999.360	23.839.051.758	18.789.914.676
- Special consumption tax				-
- Import and Export Duties				-
- Corporate income tax	8.404.747.776	24.143.757.920	16.104.747.775	16.443.757.921
- Personal income tax	106.012.505	1.537.239.975	1.466.901.840	176.350.640
- Natural resource tax				-
- Land Lease Payments		2.096.246.700	1.500.000.000	596.246.700
- Others				-
- Fees, charges, and other payables				-
Total	13.665.727.355	65.251.243.955	42.910.701.373	36.006.269.937

15 - Accrued Expenses	30/09/2026	01/01/2026
a. Short-term	10.129.161.557	10.625.276.854
- Accrued interest expense	1.160.833.500	1.535.872.122
- Accrued transportation costs	8.423.783.669	6.825.088.478
- Other accrued expenses	544.544.388	2.264.316.254
b. Long-term	-	-
- Accrued interest expense		
Total	10.129.161.557	10.625.276.854

16 - Other Short-term Payables	30/09/2026	01/01/2026
- Trade union dues payable	35.379.300	36.726.940
- Trade union fund contributions payable	150.705.530	103.747.090
- Communist Party funds	131.822.297	
- Discounts payables	26.943.777.775	18.798.915.783
- Short-term deposits and collateral received	3.049.991.200	2.604.164.000
- Other miscellaneous payables and remittances	822.297.270	818.015.946
Tổng cộng	31.133.973.372	22.361.569.759

17 - Provision for payables	30/09/2026	01/01/2026
a. Short-term		
- Other provisions		
b. Long-term		

NOTES TO THE FINANCIAL STATEMENTS (Continued)*Currency: VND***18 - Deferred tax assets and deferred tax liabilities**

	30/09/2026	01/01/2026
a. Deferred tax assets:		
- Tax rate used to measure deferred tax assets		
- Deferred tax assets relating to deductible temporary differences		
- Deferred tax assets relating to unused tax losses		
- Deferred tax assets relating to unused tax incentives (tax credits)		
- Offset against deferred tax liabilities		
Total deferred tax assets	-	-
b. Deferred tax liabilities:	30/09/2026	01/01/2026
- Tax rate used to measure deferred tax liabilities		
- Deferred tax liabilities arising from taxable temporary differences		
- Offset against deferred tax assets		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

19 - Owner's equity

a. Statement of changes in owners' equity

Item	Owners' contributed capital	Share premium	Investment and development fund	Financial provision fund	Retained earnings	Other owners capital	Total
A	1	2	4	5	6	7	8
Balance as of 01/01/2025	109.880.590.000	-	204.567.404.848	-	141.661.632.667	-	456.109.627.515
- Prior year's capital increases	164.819.870.000		25.423.099.444				190.242.969.444
- Prior year's interest					98.838.234.534		98.838.234.534
- Other increases							-
- Prior year's capital decreases					75.474.534.925		75.474.534.925
- Prior year's capital loss							-
- Other decreases			164.819.870.000				164.819.870.000
Balance as of 31/12/2025	274.700.460.000	-	65.170.634.292	-	165.025.332.276	-	504.896.426.568
Balance as of 01/01/2026	274.700.460.000	-	65.170.634.292	-	165.025.332.276	-	504.896.426.568
- Capital increases for the period			49.419.117.267				49.419.117.267
- Interest					68.047.205.683		68.047.205.683
- Other increases							-
- Decreases for the period					87.472.603.387		87.472.603.387
- Losses for the period							-
- Other decreases							-
Balance as of 30/9/2026	274.700.460.000	-	114.589.751.559	-	145.599.934.572	-	534.890.146.131

b. Details of contributed capital

30/09/2026

01/01/2026

- Shareholders' Contributions	274.700.460.000	274.700.460.000
In which: State Capital	188.155.470.000	188.155.470.000
Other Shareholders' Equity	86.544.990.000	86.544.990.000
Total	274.700.460.000	274.700.460.000

* Value of Bonds Converted into Shares During the Year

-

* Treasury Shares

c - Transactions with owners and distributions of dividends and profits
phối cổ tức, chia lợi nhuận

30/09/2026

01/01/2026

- Owner's Investment Capital		
+ Beginning Capital Contribution		274.700.460.000
+ Increases for the period		
+ Decreases for the period		
+ Ending Capital Contribution	274.700.460.000	
- Distributed Dividends and Profits		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

d. Shares	30/09/2026	01/01/2026
- Number of Shares Registered for Issuance	-	-
- Number of Shares issued to the Public		
+ Ordinary shares		
+ Preferred Shares		
- Number of Shares Repurchased		
+ Ordinary shares		
+ Preferred Shares		
- Number of outstanding shares in circulation	27.470.046	27.470.046
+ Ordinary shares	27.470.046	27.470.046
+ Preferred Shares	-	-
<i>* Outstanding share has par value of VND 10,000.</i>		
đ. Dividends	30/09/2026	01/01/2026
- Dividends declared after the end of the fiscal year :	-	
+ Dividends declared on common shares:		
+ Dividends declared on preferred shares		
- Cumulative preferred dividends not recognized yet:		
20 - Off-Balance Sheet Items	30/09/2026	01/01/2026
a. Outsourced Assets		
Total Minimum Lease Payments in the Future for Non-cancelable Operating Lease Contracts by Term		
- Less than 1 years		
- 1-5 years		
- More than 5 years		
b. Assets Held in Custod		
c. Foreign currencies		
đ. Bad Debts Written Off	1.143.518.056	1.143.518.056
e. Other off-balance sheet information		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

VI - Additional information for items prepared in the Income Statement

1-Total revenue from sales of goods and provision of services rendered (Code 01)	Quarter III of 2026	Quarter III of 2025
In which:		
- Revenue from sale of merchandises	38.948.329.260	47.141.230.055
- Revenue from sale of finished goods	464.138.428.886	431.209.795.063
- Revenue from service provisions	429.530.000	295.900.000
- Revenue from construction service		
+ Revenue from construction services recognized during the period;		
+ Cumulative construction service revenue recognized up to the end of the accounting period		
Total	503.516.288.146	478.646.925.118
2 - Deductions from Revenue (Code 02)	Quarter III of 2026	Quarter III of 2025
Of which:		
- Trade Discounts	71.509.810.884	53.145.512.981
- Sales allowances (or Sales returns and allowances)		
- Sales returns		3.522.044.000
Total	71.509.810.884	56.667.556.981
3 - Cost of Goods Sold (Code 11)	Quarter III of 2026	Quarter III of 2025
- Cost of goods sold	37.450.246.668	46.513.591.615
- Cost of finished goods sold	303.679.746.657	288.286.272.027
- Cost of services rendered	509.285.500	359.043.000
- Net book value, disposal costs, and liquidation costs of investment properties		
- Value of inventory losses during the period		
- Value of inventory spoilage/shortages exceeding normal allowance during the period		
- Costs incurred in excess of normal production levels are recognized directly in cost of goods sold		
- Provision for inventory write-down and provision for impairment of biological assets		-
- Deductions from cost of goods sold		
Total	341.639.278.825	335.158.906.642
4 - Revenue from financial activities (Code 21)	Quarter III of 2026	Quarter III of 2025
- Interest income from deposits and loans	460.774.269	93.744.245
- Gains on disposal and liquidation of financial investments		
- Dividends and profit distributions received in cash or in non-cash assets		
- Interest from foreign exchange differences	8.032.500	
- Interest income from deferred payment and installment sales		
Total	468.806.769	93.744.245

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

5 - Financial Expenses (Code 22)	Quarter III of 2026	Quarter III of 2025
- Borrowing costs	1.341.493.150	1.974.490.352
- Losses on disposal and liquidation of financial investments		
- Loss from foreign exchange differences	14.400.000	
- Interest expense on deferred payment and installment purchases		
- Settlement discounts granted		
- Provision for the devaluation of trading securities and investment losses		
- Costs of unsuccessful issuance of bonds and shares		
- Other financial expenses		
- Deductions from financial expenses		
Total	1.355.893.150	1.974.490.352
6 - Other Income (Code 31)	Quarter III of 2026	Quarter III of 2025
- Liquidation or sale of fixed assets		
- Gains arising from remeasurement of assets upon capital contribution		
- Penalties received		
- Tax reductions		
- Grants, subsidies, donations and gifts recognized as other income		
- Other income	375.850.762	341.449.937
Total	375.850.762	341.449.937
7 - Other expenses (Code 32)	Quarter III of 2026	Quarter III of 2025
- Remaining value of fixed assets and proceeds from liquidation or sale of fixed assets		-
- Losses arising from remeasurement of assets		
- Penalties incurred		753.692.565
- Other expenses	47.949.999	43.896.000
Total	47.949.999	797.588.565
8 - Selling Expenses and General Administrative Expenses	Quarter III of 2026	Quarter III of 2025
a. Administrative expenses incurred during the period	21.397.382.531	17.166.614.570
expenses	14.814.386.458	8.806.861.169
- Other administrative expenses	6.582.996.073	8.357.842.239
b. Selling expenses incurred during the period	33.006.056.127	27.164.549.990
- Items accounting for 10% or more of total selling expenses	29.035.341.980	25.296.534.723
- Other selling expenses	3.970.714.147	1.869.926.429
c. Deductions from selling expenses and administrative expenses	-	-
- Reversal of product warranty provisions, inventory provisions, construction works		
- Reversal of restructuring provisions, other provisions		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

Total	54.403.438.658	44.331.164.560
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9 - Production and Business Expenses by Factor	Quarter III of 2026	Quarter III of 2025
- Raw material and supplies expenses	238.981.314.344	216.809.510.719
- Labor costs	34.401.177.900	23.682.745.326
- Depreciation of fixed assets	16.786.489.758	20.865.569.419
- Outsourced service costs	53.625.762.057	45.464.766.047
- Other monetary expenses	6.678.288.759	8.068.107.086
Total	350.473.032.818	314.890.698.597

10 - Current Corporate Income Tax Expenses (Code 51)	Quarter III of 2026	Quarter III of 2025
- Corporate income tax expenses based on taxable income for the current year	7.092.614.832	8.193.833.754
- Adjustments for prior years' corporate income tax expenses applied to the current year's corporate income tax expenses		
- Total current corporate income tax expenses	7.092.614.832	8.193.833.754

11 - Deferred Corporate Income Tax Expenses (Code 52)	Quarter III of 2026	Quarter III of 2025
- Deferred corporate income tax expenses arising from taxable temporary differences		
- Deferred corporate income tax expenses arising from the reversal of deferred tax assets		
- Deferred income tax income arising from temporary differences that are deductible		
- Deferred income tax income arising from unused tax losses and tax incentives		
- Deferred income tax income arising from the reversal of deferred income tax liabilities		
- Total deferred corporate income tax expenses		

VII - Supplementary information for items presented in the Cash Flow Statement.**1 - Cash held by the Company but not available for use**

2 - Non-cash transactions affecting future cash flow statements	Quarter III of 2026	Quarter III of 2025
- Purchasing assets by incurring related debt directly or through a finance lease transaction		
- Acquiring a business through the issuance of shares		
- Converting debt into equity		
- Other non-cash transactions		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Currency: VND

VIII. Other Information

1. Potential liabilities, commitments, and other financial information.
2. Events occurring after the end of the fiscal year.
3. Information about related parties.
4. Presentation of assets, revenue, and business results by segment, as required by Accounting Standard No. 28.
5. Comparative information (changes in information in the financial statements of prior accounting periods).
6. Information about continuous activities .
7. Other information.

Preparer



Nguyen Thi Thuy

Chief Accountant



Le Thi Minh Hoa

Phu Tho, October 16, 2026

Legal Representative
General Director



Le Ngoc Nhan