

PIV JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom – Happiness

No: 1910/2026/CBTT-PIV

Hanoi, October 19, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3 Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines on information disclosure in the securities market, PIV Joint Stock Company hereby discloses its Financial Statements for the Third Quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: PIV Joint Stock Company

- **Stock code:** PIV
- **Address:** 14th Floor, Oriental Square Building, Lot H2-CC1, Luu Co Street, Tay Ho Tay Central Urban Area, Xuan Dinh Ward, Hanoi, Vietnam
- **Contact phone/Tel:** 02437957605 / 0917957605
- **Email:** PIVcongty@gmail.com

2. Content of disclosure:

- Financial Statements for the Third Quarter of 2026:
 - ☒ Separate Financial Statements (applicable to a listed organization without subsidiaries and a superior accounting unit with subordinate units);
 - ☐ Consolidated Financial Statements (applicable to a listed organization with subsidiaries);
 - ☐ Combined Financial Statements (applicable to a listed organization with subordinate accounting units maintaining separate accounting systems).
- Circumstances requiring an explanation:
 - + Profit after corporate income tax as presented in the Income Statement for the reporting period changes by 10% or more compared to the same period of the previous year:
 - ☒ Yes ☐ No
 - Explanation document if marked "Yes":
 - ☒ Yes ☐ No
 - + The profit after tax in the reporting period is a loss, switching from profit in the same period of the previous year to a loss in this period or vice versa:
 - ☒ Yes ☐ No



Explanation document if marked "Yes":

☒ Yes ☐ No

This information was disclosed on the Company's website on October 19, 2026, at the following link: <http://www.piv.vn/>.

We hereby undertake that the information disclosed above is true and accurate and assume full legal responsibility for the disclosed information.

Attached Documents:

- *Financial Statements for the Third Quarter of 2026;*
- *Explanatory Letter No. 1910/2026/PIV-GT.*

PIV JOINT STOCK COMPANY
LEGAL REPRESENTATIVE



TỔNG GIÁM ĐỐC
Nguyễn Trung Hiếu



Company Name: PIV JOINT STOCK COMPANY

Address: 14th Floor, Oriental Square Building, Land Lot H2-CC1, Luu Co Street, West Point Urban Area Center, Xuan Dinh Ward, Hanoi City, Vietnam

Tax Code: 0102636059

FINANCIAL STATEMENTS

(FOR THE PERIOD FROM JANUARY 1st, 2026 TO SEP 30th, 2026)

YEAR 2026

PIV JOINT STOCK COMPANY

Address: 14th Floor, Oriental Square Building, Land Lot H2-
CC1, Luu Co Street, West Point Urban Area Center, Xuan Dinh
Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS
For the period from 01/01/2026 to
30/09/2026

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Address: 14th Floor, Oriental Square Building, Land Lot H2-CC1, Luu Co Street, West Point Urban Area Center, Xuan Dinh Ward, Hanoi City, Vietnam

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DIRECTOR'S REPORT

The Board of Directors of PIV Joint Stock Company (hereinafter referred to as "Company") represents this report and the Company's financial statements for the period January 1, 2026 to Sep 30, 2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The members of the Board of Directors and the Board of the Company who have led the Company during the year and up to the date of this report include:

The Board of Directors

Mr. DO ANH TUAN	Chairman	(Appointed on August 01, 2026)
	Member	(Appointed on June 15, 2026)
Mr. TRAN VAN DUONG	Chairman	(Resigned on August 01, 2026)
	Member	(Appointed on June 15, 2026)
Mr. TRAN ANH TUAN	Member	(Resigned on June 15, 2026)
Mrs. NGUYEN THI THU HIEN	Member	(Resigned on June 15, 2026)
Mr. HOANG DINH KHANH	Independent Member	(Appointed on June 15, 2026)
Mr. NGO LE BAO LONG	Independent Member	(Resigned on June 15, 2026)

The Board of Executive Officers

Mr. NGUYEN TRUNG HIEU	General Director	(Appointed on May 05, 2026)
Mr. NGUYEN THI THU HIEN	General Director	(Resigned on May 05, 2026)

Audit Committee

Mr. HOANG DINH KHANH	Chief of Controllers Board	(Appointed on June 15, 2026)
Mr. NGO LE BAO LONG	Chief of Controllers Board	(Resigned on June 15, 2026)
Mr. TRAN VAN DUONG	Member	(Appointed on August 01, 2026)
Mr. DO ANH TUAN	Member	(Resigned on August 01, 2026)
		(Appointed on June 15, 2026)
Mr. TRAN ANH TUAN	Member	(Resigned on June 15, 2026)

Chief Accountant

Mrs. PHAM HAI ANH	Chief Accountant	(Appointed on August 22, 2026)
Mrs. NGUYEN THI THU HANG	Chief Accountant	(Resigned on August 22, 2026)
	Chief Accountant	(Appointed on May 05, 2026)
Mrs. NGUYEN THI ANH THO	Chief Accountant	(Resigned on May 05, 2026)

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THE RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management is responsible for the financial statements of the company which give a true and fair view of the financial position and the results of operation and cash flows for the year in accordance with accounting standards, Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of financial statements. In preparing these financial statements, the Board of Management is required to:

- Select appropriate accounting policies and apply those policies consistently;
- Make judgments and estimates in a reasonable and cautious manner;
- State clearly whether the appropriate accounting principles have been adhered to, and whether there are any material misapplications that need to be disclosed and explained in the financial statements;
- Prepare financial statements on the basis of a going concern, except in cases where it cannot be assumed that the Company will continue its business operations;
- Design and implement an effective internal control system for the purpose of preparing and presenting reasonable financial reports in order to limit risks and fraud.

The company's Board of Directors is responsible for ensuring that the accounting books are properly recorded to reasonably reflect the company's financial situation at any given time and that the financial statements comply with accounting standards, Vietnam's enterprise accounting regulations, and relevant legal provisions regarding the preparation and presentation of financial statements. The Board is also responsible for safeguarding the company's assets and taking appropriate measures to prevent and detect fraud and other misconduct.

The Board of Directors confirms that the Company has complied with the above requirements in preparing the financial statements.

The board of directors approves the attached financial report. On behalf of the Board of Directors./.

General Director



NGUYEN TRUNG HIEU

Hanoi, Oct 13th, 2026

PIV JOINT STOCK COMPANY

Address: 14th Floor, Oriental Square Building, Land Lot H2-
CC1, Luu Co Street, West Point Urban Area Center, Xuan
Dinh Ward, Hanoi City, Vietnam

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30/09/2026

STATEMENT OF FINANCIAL POSITION (B01-DN)

As at Sep 30th, 2026

Currency unit: VND

Items	Cod e	Note	30/09/2026	01/01/2026
ASSETS				
A. CURRENT ASSETS	100		15,709,976,028	26,059,217,316
I. Cash and cash equivalents	110		14,538,923,762	25,530,160,089
1. Cash	111	V.1	1,638,923,762	25,530,160,089
2. Cash equivalent	112	V.2	12,900,000,000	0
II. Short-term financial investment	120		0	0
III. Short-term receivables	130		1,122,491,479	105,450,000
1. Short-term trade receivables	131	V.3	974,476,280	-
2. Short-term advances to suppliers	132	V.4	69,551,500	69,450,000
3. Other short-term receivables	135	V.5	78,463,699	36,000,000
IV. Inventories	140		0	0
V. Current biological assets	150		0	0
VI. Other current assets	160		48,560,787	423,607,227
1. Short-term unallocated expenses	161	V.6	3,825,768	34,916,735
2. Deductible value added tax	162		44,735,019	388,690,492
B. NON-CURRENT ASSETS	200		259,165,125	286,598,891
I. Long-term receivables	210		0	0
II. Fixed assets	220		62,310,463	90,873,187
1. Tangible fixed assets	221	V.7	11,045,470	16,568,194
- Cost	222		36,818,182	36,818,182
- Accumulated depreciation	223		-25,772,712	-20,249,988
2. Intangible Fixed Assets	227	V.8	51,264,993	74,304,993
- Cost	228		153,600,000	153,600,000
- Accumulated depreciation	229		-102,335,007	-79,295,007
III. Long-term Biological assets	230		0	0
IV. Investment property	240		0	0
V. Long-term assets in progress	250		0	0
VI. Long-term financial investments	260		0	0
VII. Other long-term assets	270		196,854,662	195,725,704
1. Long-term deferred expenses	271	V.6	196,854,662	195,725,704
TOTAL ASSETS	280		15,969,141,153	26,345,816,207

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STATEMENT OF FINANCIAL POSITION (B01-DN)

As at Sep 30th, 2026

Currency unit: VND

Items	Cod e	Note	30/09/2026	01/01/2026
RESOURCES				
C. LIABILITIES	300		1,028,076,018	17,705,799,827
I. Current liabilities	310		1,028,076,018	17,705,799,827
1. Short-term payables	311	V.9	196,394,191	78,236,382
2. Taxes and amounts payable to the state	314	V.10	83,187,208	3,600,000
3. Payable to employees	315		0	5,000,000
4. Short-term payable expenses	316		0	31,232,877
5. Deferred revenue	319		620,000,000	0
6. Other short-term payables	320	V.12	82,856,881	42,092,830
7. Short-term loans and financial leases	321	V.11	0	17,500,000,000
8. Welfare and bonus fund	323		45,637,738	45,637,738
II. Non-current liabilities	330		0	0
D. EQUITY	400		14,941,065,135	8,640,016,380
I. Owner's contributed capital	411		173,466,949,344	173,466,949,344
1. Ordinary shares carrying voting rights	411a		173,249,420,000	173,249,420,000
2. Share premium	412		-261,600,000	-261,600,000
3. Development Investment Fund	418		443,972,144	443,972,144
4. Other funds under equity	419		35,157,200	35,157,200
II. Undistributed post-tax profit	420		-158,525,884,209	-164,826,932,964
- Undistributed accumulated net profit until the end of the previous period	420a		-164,826,932,964	-171,709,923,929
- Undistributed net profit for this period	420b		6,301,048,755	6,882,990,965
TOTAL RESOURCES	440		15,969,141,153	26,345,816,207

Ha Noi, Oct 13th, 2026.

Preparer

Chief Accountant

General Director



LE CONG PHUONG LINH



PHAM HAI ANH



NGUYEN TRUNG HIEU

INCOME STATEMENT

For the period from 01/01/2026 to 30/09/2026

Currency Unit: VND

Items	Code	Note	Quarter III 2026	Quarter III 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Revenue from sales and service provision	01	VI.1	4,124,656,993	-	8,896,960,848	315,487,840
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and service provision (10=01-02)	10		4,124,656,993	-	8,896,960,848	315,487,840
4. Cost of goods sold	11	VI.2	337,053,909	-	4,126,285,786	310,506,380
5. Gross profit from sales and service provision (20=10-11)	20		3,787,603,084	-	4,770,675,062	4,981,460
6. Gain or loss from the sale and disposal of investment properties	21		-	-	-	-
7. Financial income	22	VI.3	129,328,458	7,618	2,858,813,958	12,345
8. Financial Expenses	23	VI.4	5,547,945	-	136,490,535	-
- Including: Interest expense	24		-	-	136,490,535	-
9. Selling expenses	25		-	-	-	-
10. General and Administration expenses	26	VI.5	606,411,303	117,401,347	1,184,206,166	431,117,672
11. Net profit from business operations {30=20+(21+22) - (23+25+26)}	30		3,304,972,294	(117,393,729)	6,308,792,319	(426,123,867)
12. Other income	31		-	-	-	-
13. Other costs	32	VI.6	-	-	7,743,564	148,168,476
14. Other profit (40=31-32)	40		-	-	(7,743,564)	(148,168,476)
15. Total accounting profit before tax (50=30+40)	50		3,304,972,294	(117,393,729)	6,301,048,755	(574,292,343)
16. Current corporate income tax expense	51	VI.8	-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60=50-51-52)	60		3,304,972,294	(117,393,729)	6,301,048,755	(574,292,343)
19. Basic earnings per share (*)	70	VI.9	191.00	(7.00)	363.70	(33.00)
20. Diluted earnings per share	71					

Preparer



LE CONG PHUONG LINH

Chief Accountant



PHAM HAI ANH



NGUYỄN TRUNG HIEU

PIV JOINT STOCK COMPANY

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CASH FLOW STATEMENT

For the period from 01/01/2026 to 30/09/2026

Currency unit: VNĐ

Items	Code	Note	Accumulated from the beginning of the year to the end of	Accumulated from the beginning of the year to the end of
			This year	The previous year
I. Cash flows from operating activities				
1. Proceeds from sales, provision of services and other revenues	1		47.848.073.798	551.346.714
2. Payments to suppliers of goods and services	2		(40.498.030.437)	(72.981.987.042)
3. Payments to employees	3		(637.548.479)	(53.040.000)
4. Loan interest paid	4		(64.709.980)	-
5. Corporate income tax paid	5		-	-
6. Other cash inflows from operating	6		3.000.000	145.567.356.665
7. Other cash outflows from operating activities	7		(142.021.229)	(123.226.281)
Net cash flows from operating activities	20		(6.508.763.673)	(72.960.450.056)
II. Cash flows from investing activities				
Net cash flows from investing activities	30			
III. Cash flows from financial activities				
1. Proceeds from borrowings	33		22.500.000.000	72.119.716.000
2. Payments to settle loan principals	34		(40.000.000.000)	(145.280.716.000)
Net cash flows from financial activities	40		(17.500.000.000)	(73.161.000.000)
Net increase/ (decrease) in cash	50		(10.991.236.327)	(200.549.944)
Cash and cash equivalents at the beginning of the period	60		25.530.160.089	471.426.136
Effect of changes in foreign exchange rates	61			
Cash and cash equivalent at the end of the period (70=50+60+61)	70	V.1	14.538.923.762	270.876.192

Hà Nội, Oct 13th, 2026.

Preparer

Chief Accountant

General Director



LE CONG PHUONG LINH



PHAM HAI ANH



NGUYEN TRUNG HIEU

NOTE TO FINANCIAL STATEMENT**I. GENERAL INFORMATION****Ownership structure**

PIV Joint Stock Company was established according to Business Registration Certificate No. 0102636059 issued by the Hanoi Department of Planning and Investment for the first time on January 29, 2008, with the 31th amendment registered on June 24, 2026, by the Hanoi Department of Finance

Head office: 14th Floor, Oriental Square Building, Lot H2-CC1, Luu Co Street, Central Area of Tay Ho Tay Urban Area, Xuan Dinh Ward, Hanoi City, Vietnam

Charter capital: 173,249,420,000 VND (In words: One hundred seventy-three billion, two hundred forty-nine million, four hundred twenty thousand VND), equivalent to 17,324,942 shares.

The number of employees of the Company as of Sep 30, 2026, is 15 people.

Business sector: Wholesale and services**Business Activities and Main Operations**

The Company's business activities include:

- Coffee production; Roasting and filtering coffee caffeine; Production of coffee products such as: Instant coffee, drip coffee, coffee extracts, and condensed coffee; Production of coffee substitutes.
- Wholesale of other specialized trades not elsewhere classified; Wholesale of industrial chemicals; wholesale of textile yarns, wholesale of pulp; Wholesale of scrap, recycling materials; Wholesale of metal and non-metal scrap and waste (excluding wholesale of scrap types on the list causing environmental pollution), paper raw materials; Wholesale of metal and non-metal scrap and waste (except state-prohibited chemicals); Wholesale of scrap; metal and non-metal waste.
- Activities providing information services on the Internet, focusing on searching, processing, synthesizing, and disseminating electronic data from various sources. Data analysis and digital information synthesis activities serve research, communication, marketing, and e-commerce.
- Publish video games
- Publishing other software
- Other computer and information technology services
- Development of electronic games, electronic game software, and electronic game software tools
- Computer programming and others
- Computer consulting and computer infrastructure management
- Retail of information technology and communication equipment
- Intermediary services for real estate activities; Real estate brokerage services business.
- Other real estate activities on a fee or contract basis; real estate consulting and management services business.
- Other professional, scientific and technological activities not elsewhere classified. Consulting, installation of laboratory, chemical, biological, and physical equipment; Technology transfer consulting.
- Wholesale of motorcycles, motorbikes, parts and auxiliary components of motorcycles and motorbikes (excluding auction activities)
- Administrative activities and office support

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- Intermediary service activities for accommodation services.
- Other accommodation facilities
- Managing tour operations
- Other activities related to tourism
- Retail sale of fabric, wool, yarn, sewing thread, and other textiles in specialized stores;
- Retail sale of carpets, mattresses, blankets, mosquito nets, curtains, wall and floor coverings in specialized stores;
- Wholesale of electronic and telecommunications equipment and components;
- Retail sale of hardware, paint, glass, and other construction installation equipment in specialized stores;
- Wholesale of computer equipment, peripheral devices, and software;
- Manufacture of clothing (except clothing made from fur);
- Wholesale of other construction materials and installation equipment (details: construction materials, elevators);
- General wholesale, details: chemicals, construction additives, and construction materials;
- Wholesale of other machinery, equipment, and machine parts, details: - Wholesale of electrical machinery, equipment, and electrical materials (generators, electric motors, wires, and equipment used in circuits); - Wholesale of mining and construction machinery, equipment, and parts; - Wholesale of office machinery, equipment, and parts (except computers and peripheral devices); Wholesale of medical machinery and equipment; - Wholesale of school machinery and equipment; Wholesale of laboratory, chemical, biological, chemical engineering, and physics equipment;;
- Completion of construction works;
- Installation of electrical systems;
- Other telecommunications activities, details: Agency providing telecommunications services;
- Warehousing and storage of goods, details: Warehousing services;
- Other support service activities related to transportation (excluding air transport business);
- Pipeline transport;
- Freight transport by road;
- Installation of other construction systems, details: - Manufacture, supply, installation, and trading of interior and exterior equipment and products used for office buildings, apartments, hotels, restaurants; - Buying and selling, installing equipment serving information, telecommunications, and television systems; - Installation of elevators; - Installation of sound and lighting systems;
- Organize trade introduction and promotion, details: Sponsorship organization services, event organization on economic, social, entertainment, sports, television issues; Develop and implement communication projects, cultural, entertainment, and tourism services;
- Management consulting activities, in detail: - Consulting and providing business administration services (Excluding legal, financial, accounting, auditing, and tax consulting); - Consulting and providing economic and market information (Excluding investigation services and providing information prohibited by the State); - Consulting on equitization, corporate restructuring, and mergers and acquisitions (Excluding legal and financial consulting); - Bidding consulting (Excluding determining bid package prices and contract prices in construction activities);
- Real estate business, land use rights belonging to the owner, user, or leased, details: Real estate business, renting houses, offices, warehouses;

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- Film, video, and television program production activities, details: Production of advertising films, advertising marketing, multimedia marketing advertising (television, internet, print publications, live broadcasting) (excluding film production);
- Other business support service activities not elsewhere classified, details: - Production, business, import and export of buoys, life buoys, tents, tarpaulins, various fabrics, textile products; - Import and export of items the company trades in;
- Site preparation;
- Other specialized construction activities;
- Machinery and equipment repair;
- Repair of fabricated metal products;
- Repair of electronic and optical equipment;
- Demolition;
- Electrical equipment repair;
- Basic chemical production;
- Food wholesale, details: Wholesale of meat and meat products; Wholesale of seafood; Wholesale of vegetables and fruits; Wholesale of tea, coffee; Wholesale of sugar, milk and dairy products, confectionery, and products processed from cereals, flour, starch;
- Wholesale of agricultural, forestry, and raw materials (except wood, bamboo, rattan) and live animals;
- Other road passenger transport, details: Passenger transport by car;
- Installation of industrial machinery and equipment;
- Other manufacturing not elsewhere classified, details: Manufacture of teaching equipment, vocational training equipment, and educational research equipment;
- Headquarters activities;
- Wholesale of metals and metal ores;
- Architectural and related technical consultancy activities;
- Travel agency;
- Courier services;
- Wholesale of solid, liquid, gas fuels and related products;
- Cultivation of fiber plants; Cultivation of oilseed plants; Fruit tree cultivation; Cashew tree cultivation; Pepper cultivation; Rubber tree cultivation; Coffee cultivation; Tea cultivation;
- Forestry service activities;
- Manufacture of cosmetics, soap, detergents, polish, and sanitary products;
- Manufacture of chemical products not elsewhere classified;
- Wholesale of other household goods;
- Maintenance and repair of transport equipment (except cars, motorcycles, mopeds, and other motor vehicles);
- Manufacture of carpets, blankets, mattresses;
- Manufacture of ready-made textile products (except clothing);
- Construction of other civil engineering works;

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- Installation of water supply and drainage systems, heating, and air conditioning systems;
- Agency, brokerage, and auction of goods;
- Leasing of machinery, equipment, and other tangible items without operators;
- Construction of residential buildings; Construction of non-residential buildings; Construction of railway works; Construction of road works; Construction of electrical works; Construction of water supply and drainage works; Construction of telecommunication and information communication works;
- Afforestation, forest care, and nursery of forestry seedlings; Growing vegetables, beans, and various flowers; Growing perennial spice plants, medicinal plants, and aromatic plants;
- Exploitation of other forest products except timber; Collection of other forest products except timber;
- Retail sale of food in specialized stores; Retail sale of food, foodstuffs, beverages, tobacco, and traditional tobacco in mobile form or at markets; Retail sale of food, foodstuffs, beverages, tobacco, and traditional tobacco accounting for a large proportion in general stores;
- Processing and preserving aquatic products and products from aquatic resources;
- Marine fisheries exploitation; Inland fisheries exploitation;
- Marine aquaculture; Inland aquaculture;
- Wholesale of automobiles and other motor vehicles (excluding auction activities);
- Wholesale of beverages; Beverage serving services;
- Support activities for financial services not elsewhere classified;
- Market research and public opinion polling;
- Hotels and accommodation services;
- Restaurants and mobile food services;
- Manufacture of bicycles and vehicles for persons with disabilities; Manufacture of motorcycles;
- Retail sale of new goods (except automobiles, motorcycles, and their auxiliary parts); Retail sale of bicycles (including electric bicycles) and bicycle parts;
- Repair of bicycles, watches, personal and household goods not elsewhere classified;
- Retail sale of pharmaceuticals, medical equipment, cosmetics, and sanitary products.

Normal production and business cycle: 12 months

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

Accounting period

The Company's financial year is based on the solar calendar, beginning on 1 January and ending on 31 December each year. Particularly, these financial statements are prepared for the accounting period from 1 January 2026 to 30 September 2026.

Currency unit

The currency used in accounting records is the Vietnamese Dong (VNĐ)

III. ACCOUNTING STANDARDS AND REGIMES

Accounting regime

The company applies the Enterprise Accounting Regime issued according to Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance and the supplementary and

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amended guiding Circulars..

Declaration on Compliance with Accounting Standards and Accounting Regime

The company has applied Vietnamese Accounting Standards and the guiding documents of the Standards issued by the State. The financial statements are prepared and presented in accordance with the regulations of the standards, circulars guiding the implementation of the standards, and the current accounting regime in use.

IV. APPLIED ACCOUNTING POLICIES

The following are the main accounting policies applied by the Company in preparing the financial statements:

Cash and cash equivalents

Cash includes cash on hand, demand deposits in banks, and monetary gold used for value storage purposes, excluding types of gold classified as inventory used for the purpose of raw materials for producing products or goods for sale.

Cash equivalents are short-term investments with a maturity of no more than 3 months, highly liquid, easily convertible into a known amount of cash, and carry little risk in conversion to cash..

Receivables

Accounts receivable are monitored in detail according to the receivable period, the receivable entity, the type of original currency receivable, and other factors according to the Company's management needs..

Provisions for doubtful debts must be made for receivables: overdue receivables recorded in economic contracts, loan agreements, contract commitments or debt commitments, and receivables not yet due but unlikely to be collected. In this case, the provision for overdue receivables is based on the repayment period of the principal according to the original sales contract, without considering any debt extension between the parties, and receivables not yet due but where the debtor has gone bankrupt, is in the process of dissolution, missing, or absconded..

Inventories

Inventories are initially recognized at cost, which includes: purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their location and condition at the time of initial recognition. After initial recognition, at the time of preparing the financial statements, if the net realizable value of the inventories is lower than the cost, the inventories are recognized at net realizable value.

The ending inventory value is determined using the weighted average method. Inventory is accounted for using the perpetual inventory method.

Method for determining the ending work-in-progress value:

Work-in-progress production costs are accumulated according to: Main material costs for each type of unfinished product.

Provision for inventory allowance is made at the end of the year based on the difference between the cost of inventory and the net realizable value.

Fixed assets and Finance-Leased Fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During use, tangible fixed assets and intangible fixed assets are recognized at historical cost, accumulated depreciation, and residual value.

Depreciation of tangible and intangible fixed assets is recorded using the straight-line method. The

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depreciation period is estimated as follows:

- | | |
|---------------------|---------|
| - Office equipment | 05 year |
| - Computer software | 05 year |

Gains and losses arising from the liquidation or sale of assets are the difference between the income from liquidation and the remaining value of the assets and are recorded in the Income Statement..

Advance Expenses

Costs that have been incurred related to the business production activities of multiple accounting periods are recorded as Advance expenses to be gradually allocated to the business results in subsequent accounting periods.

The calculation and allocation of long-term Advance expenses to production and business costs for each accounting period are based on the nature and level of each type of expense to select a reasonable method and allocation criteria. Advance expenses are gradually allocated to production and business costs using the straight-line method.

Business advantages arise when State-owned enterprise shares are gradually allocated over a maximum of 3 years

Liabilities

Payables are monitored according to the due period, the entity to be paid, the type of original currency to be paid, and other factors according to the Company's management needs.

Equity

Owner's equity is recognized based on the owner's contributed capital.

Undistributed after-tax profit reflects the business results (profit or loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. In the case of dividend payment, profit for owners exceeding the amount of undistributed after-tax profit is recorded as a case of capital reduction. Undistributed after-tax profit can be distributed to investors based on their capital contribution ratio after being approved by the General Meeting of Shareholders/Board of Directors and after allocating funds in accordance with the Company's Charter and the provisions of Vietnamese law.

The company allocates the following funds from the Company's net profit after corporate income tax according to the proposal of the Board of Directors and approved by the shareholders at the Annual General Meeting of Shareholders.

- Development investment fund: This fund is allocated to serve the expansion of operations or deep investment of the Company.
- Bonus and welfare fund and Executive Board reward fund: This fund is set aside to reward, provide material incentives, bring common benefits, and enhance the welfare of employees and is presented as a payable item on the Balance Sheet.

Dividends payable to shareholders are recognized as liabilities in the Company's Balance Sheet after the Company's Board of Directors announces the dividend distribution and the record date for the dividend entitlement is announced by the Vietnam Securities Depository.

Revenue Recognition***Sales Revenue***

Revenue from sales is recognized when the following conditions are simultaneously satisfied:

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- The majority of risks and rewards associated with ownership of the goods have been transferred to the buyer;
- The company no longer retains management rights over the goods as the owner or control over the goods;
- Revenue can be determined with relative certainty;
- The company has received or will receive economic benefits from the sales transaction;
- The costs associated with the sales transaction can be determined

Services rendered Revenue

Revenue from service provision is recognized when the following conditions are simultaneously satisfied:

- Revenue can be determined with relative certainty;
- There is a possibility of obtaining economic benefits from providing that service;
- The portion of work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision can be determined.

The portion of service work completed is determined using the stage of completion method.

Financial Income

Revenue arising from interest, royalties, dividends, profit sharing, and other financial operating income is recognized when both of the following two (2) conditions are met:

- There is a likelihood of receiving economic benefits from the transaction;
- Revenue can be reliably measured.
- Dividends and profit shares are recognized when the Company has the right to receive dividends or the right to receive profit from capital contributions.

Common shares or stock dividends: Income is not recognized when the right to receive common shares or stock dividends is established; the number of common shares or stock dividends received is disclosed in the relevant financial statements.

Cost of Goods Sold

The cost of goods sold during the year is recognized in line with the revenue generated during the year and ensures compliance with the prudence principle. Cases of material and goods losses exceeding the standard, costs exceeding the normal standard, inventory losses after deducting the responsibility of the relevant collective and individuals, etc., are fully and timely recognized in the cost of goods sold during the year..

Financial Expenses

The costs recorded under financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Losses from the liquidation or transfer of short-term securities, transaction costs from selling securities;
- Provision for advance allowance of trading securities, provision for losses on investments in other

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entities, losses incurred from foreign currency sales, exchange rate losses...

The above items are recorded based on the total amount incurred during the year, without offsetting against financial income..

Earnings Per Share (EPS)

Basic earnings per share are calculated by dividing profit or loss after tax attributable to the Company's common shareholders (after adjustments for allocations to the reward and welfare fund and the Executive Board's reward fund) by the weighted average number of common shares outstanding during the year.

Diluted earnings per share are calculated by dividing profit or loss after tax attributable to the Company's common shareholders (after adjustments for allocations to the reward and welfare fund, the Executive Board's reward fund, and dividends on convertible preferred shares) by the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares..

Related Parties

Parties are considered related if that party has the ability to control or has significant influence over the other party in making decisions regarding financial and operational policies. The related parties of the Company include:

- Enterprises directly or indirectly through one or more intermediaries that have the right to control the Company or are subject to the control of the Company, or share control with the Company, including parent companies, subsidiaries, and associates;
- Individuals who directly or indirectly hold voting rights of the Company and have significant influence on the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the aforementioned individuals directly or indirectly hold a significant portion of voting rights or have significant influence over the enterprise.

In examining each relationship of related parties, attention must be paid to the nature of the relationship, not just the legal form of the relationship..

Financial Instruments

Based on Circular No. 75/2015/TT-BTC dated May 18, 2015, of the Ministry of Finance, before the Accounting Standard on financial instruments and the guiding documents were promulgated, the Company's Board of General Directors decided not to present and disclose financial instruments according to Circular No. 210/2009/TT-BTC in the Company's financial statements.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION

Currency unit: VNĐ

1. Cash

	30/09/2026	01/01/2026
Cash on hand	253,459,285	435,537,885
Cash at bank	1,385,464,477	25,094,622,204
Total	1,638,923,762	25,530,160,089

V. NOTES TO THE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)

2. Short-term financial investments

	30/09/2026	01/01/2026
	VND	VND
Time deposits	12,900,000,000	-
BIDV (1)	900,000,000	-
VPB (2)	2,500,000,000	-
EVF (3)	9,500,000,000	-
Total	12,900,000,000	-

(1): Term Deposit Contract No. 0408/2026/8498104/HDTG-CTCPPIV-BIDV.QT at Joint Stock Commercial Bank for Investment and Development of Vietnam, with an amount of VND 900,000,000, at an interest rate of 4.75% per annum, for a 1-month term.

(2): Term Deposit Contracts at Vietnam Prosperity Joint Stock Commercial Bank, including Contract No. 0709/2026 with an amount of VND 1,500,000,000 and Contract No. 2809/2026 with an amount of VND 1,000,000,000, both at an interest rate of 4.75% per annum, for a 1-month term.

(3): Term Deposit Contract No. 01-02072026.01-02 at EVN Finance Joint Stock Company, with a total amount of VND 9,500,000,000, at an interest rate of 4.75% per annum, for a 1-month term.

3. Trade receivables

	30/09/2026		01/01/2026	
	VND		VND	
	Amount	Provisions	Amount	Provisions
Short-term				
FARGO APPRAISAL.,JSC	875,502,780	-	-	-
HERON LAKE.,JSC	71,109,500	-	-	-
Other parties	27,864,000	-	-	-
Total	974,476,280	-	-	-

4. Advances to suppliers

	30/09/2026	01/01/2026
	VND	VND
Short-term		
AASCS	60,000,000	60,000,000
Other parties	9,551,500	9,450,000
Total	69,551,500	69,450,000

V. NOTES TO THE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)

5. Other receivables

	30/09/2026		01/01/2026	
	VND		VND	
	Amount	Provisions	Amount	Provisions
Short-term				
<i>Collateral and deposits</i>	36,000,000	-	36,000,000	-
Ms. Nguyen Thi Ngoc Luu	36,000,000	-	36,000,000	-
<i>Other receivables</i>	42,463,699	-	-	-
Total	78,463,699	-	36,000,000	-

6. Unallocated expenses

	30/09/2026	01/01/2026
	VND	VND
a) Short-term	3,825,768	34,916,735
Tools and supplies expenses to be allocated	3,825,768	34,916,735
b) Long-term	196,854,662	195,725,704
Tools and supplies expenses to be allocated	196,854,662	195,725,704
Total	200,680,430	230,642,439

7. Fixed assets

Currency Unit : VND

Items	Office equipment and furniture	Total
Cost		
Balance as at 01/01/2026	36,818,182	36,818,182
Balance as at 30/09/2026	36,818,182	36,818,182
Accumulated depreciation		
Balance as at 01/01/2026	20,249,988	20,249,988
Depreciation for the period	5,522,724	5,522,724
Balance as at 30/09/2026	25,772,712	25,772,712
Carrying amount		
As at 01/01/2026	16,568,194	16,568,194
As at 30/09/2026	11,045,470	11,045,470

V. NOTES TO THE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)

8. Intangible Fixed Assets

Currency Unit : VND

Items	Software	Total
Cost		
Balance as at 01/01/2026	153,600,000	153,600,000
Balance as at 30/09/2026	153,600,000	153,600,000
Accumulated depreciation		
Balance as at 01/01/2026	79,295,007	79,295,007
Depreciation for the period	23,040,000	23,040,000
Balance as at 30/09/2026	102,335,007	102,335,007
Carrying amount		
As at 01/01/2026	74,304,993	74,304,993
As at 30/09/2026	51,264,993	51,264,993

9. Trade payables

	30/09/2026		01/01/2026	
	VND		VND	
	Amount	Amount within repayment capacity	Amount	Amount within repayment capacity
Short-term				
A1 Golf VietNam., JSC	86,197,498	86,197,498	-	-
Nhat Nam Invest CO.,LTD	78,236,382	78,236,382	78,236,382	78,236,382
Trang Tien Icecream., JSC	30,749,180	30,749,180	-	-
Other parties	1,211,131	1,211,131	-	-
Total	196,394,191	196,394,191	78,236,382	78,236,382

10. Taxes and amounts payable to the state

Currency unit: VND

Items	01/01/2026	Amount payable during the period	Amount paid during the period	30/09/2026
a) Payable				
Value added tax	-	628,526,224	562,905,239	65,620,985
Personal income tax	3,600,000	34,659,444	20,693,221	17,566,223
Total	3,600,000	663,185,668	583,598,460	83,187,208

V. NOTES TO THE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)***11. Borrowings and lease liabilities**

	30/09/2026		During the period			01/01/2026	
	VND		VND			VND	
	Amount	Amount within repayment	Increases	Decreases	Amount	Amount within repayment	
Short-term							
<i>Loans from individuals</i>							
Ms. Nguyen Thi Phuc (1)	-	-	-	7,500,000,000	7,500,000,000	7,500,000,000	
Ms. Nguyen Phuong Anh (2)	-	-	-	10,000,000,000	10,000,000,000	10,000,000,000	
<i>Loans from organizations</i>							
Xuan Vien Building Company Limited (3)	-	-	22,500,000,000	22,500,000,000	-	-	
Total	-	-	22,500,000,000	40,000,000,000	17,500,000,000	-	

*(1) Loan under Loan Agreement No. 01/2025/HDCV/PIV-PHUC dated 8 December 2025, with an amount of VND 7,500,000,000, for a 1-month term, at an interest rate of 6% per annum.**(2) Loans under Loan Agreements with the same 1-month term and interest rate of 6% per annum, including Loan Agreement No. 02/2025/HDCV/PIV-PA dated 31 December 2025 with an amount of VND 5,000,000,000 and Loan Agreement No. 03/2025/HDCV/PIV-PA dated 31 December 2025 with an amount of VND 5,000,000,000.**(3) Loan under Loan Agreement No. 2506-2026/HDV-XVB-PIV dated 25 June 2026, with an amount of VND 22,500,000,000, for a loan term from 25 June 2026 to 1 July 2026, at an interest rate of 9% per annum.*

V. NOTES TO THE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)***12. Other payables**

	30/09/2026	01/01/2026
	VND	VND
Short-term		
Trade union funds	42,090,810	42,090,810
Social insurance	31,768,000	-
Health insurance	5,622,000	-
Unemployment insurance	2,683,000	-
Other payables	693,071	2,020
Credit balance of Account 1388	2,020	2,020
Credit balance of Account 141	691,051	-
Total	82,856,881	42,092,830

VI. Additional information for items presented in the Statement of Profit or Loss**1. Revenue from sales and rendering of services**

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue		
Revenue from sales of finished goods	4,049,493,735	315,487,840
Revenue from rendering of services	4,847,467,113	-
Total	8,896,960,848	315,487,840

2. Cost of goods sold

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of merchandise sold	3,953,197,795	310,506,380
Cost of services rendered	173,087,991	-
Total	4,126,285,786	310,506,380

V. NOTES TO THE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)***3. Financial income**

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest income from bank deposits	466,256,509	12,345
Gains from disposals of securities	2,350,093,750	-
Accrued interest income	42,463,699	-
Total	2,858,813,958	12,345

4. Financial expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest expenses incurred from loans	136,490,535	-
Total	136,490,535	-

5. Selling expenses and general & administrative expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
General and administrative expenses in the period	1,184,206,166	431,117,672
Employee benefits expenses	749,040,320	53,040,000
Management materials expenses	60,234,432	243,333,752
Office supplies and tools expenses	52,482,360	2,236,000
Depreciation and amortization of fixed assets	28,562,724	28,562,724
Outsourced service expenses	150,898,882	103,945,196
Other cash expenses	142,987,448	-
Total	1,184,206,166	431,117,672

V. NOTES TO THE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)

6. Other expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Late payment penalties for taxes and insurance	-	6,350,292
Downward adjustments	-	141,818,184
Other	7,743,564	-
Total	7,743,564	148,168,476

7. Operating expenses by nature

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Labor costs	749,040,320	53,040,000
Materials and supplies expenses	60,234,432	243,333,752
Depreciation and amortization expenses	28,562,724	28,562,724
Outsourced service expenses	150,898,882	106,181,196
Other cash expenses	195,469,808	-
Total	1,184,206,166	431,117,672

8. Current corporate income tax expense

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Total income incurred, in which:	11,755,774,806	315,500,185
Income subject to Corporate income tax	11,755,774,806	315,500,185
Total incurred expense, in which:	5,454,726,051	889,792,528
Corporate income tax deductible expense	5,434,942,487	750,136,528
Corporate income tax non-deductible expense	19,783,564	139,656,000
Carry forward losses from the previous year	(6,882,990,965)	-
Profit subject to corporate income tax	(562,158,646)	(434,636,343)
Corporate income tax rate	20%	20%
Current corporate income tax expense	-	-

V. NOTES TO THE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Financial Statements and they shall be read in conjunction with such enclosed Financial Statements)

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

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
1. Proceeds from borrowings during the period		
- Proceeds from borrowings	22,500,000,000	72,119,716,000
2. Repayments of borrowings during the period		
- Payments to settle loan principals	40,000,000,000	145,280,716,000

VIII. Other information**1. Subsequent events after reporting date**

The Company's Director confirms that, according to the Director, in all material respects, there are no unusual events arising after the closing date of accounting book which affects the financial position and operation of the Company that need to be adjusted or disclosed on the Financial Statements for the period from 01/01/2026 to 30/09/2026.

2. Transactions and balances with related parties**Remuneration of the Board of management**

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Remuneration	284,884,000	58,590,000
Total	284,884,000	58,590,000

Ha Noi, Oct 13th, 2026

PIV JOINT STOCK COMPANY

Preparer

Chief Accountant




LE CONG PHUONG LINH

PHAM HAI ANH

General Director



NGUYEN TRUNG HIEU