

**JOINT STOCK COMPANY
VIỆT TRUNG QUẢNG BÌNH**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness**

No. **48** /VTQ

Quang Tri, October 19, 2026

**PUBLICATION OF INFORMATION ON THE ELECTRONIC
INFORMATION PORTAL**

Dear: Hanoi Stock Exchange.

Company: **VIỆT TRUNG QUẢNG BÌNH JOINT STOCK COMPANY**

Head office: Viet Trung Village, Nam Trach Commune, Quang Tri Province,
Vietnam.

Phone: 0232. 3796 003

Fax: 0232. 3796 060

Person responsible for information disclosure: Mr. **Nguyen Hai Thanh**

Position: Member of the Board of Directors and Deputy Director of the Company

Type of disclosed information:

☐ 24h

☐ 72h

☐ Request

☐ Abnormal

☒ Periodically

Content of disclosed information:

Viet Trung Quang Binh Joint Stock Company announces the information of the
self-prepared financial report for the 3rd quarter of 2026.

**This information has been published on the Company's electronic
information portal at the following link:**

<https://viettrungqb.com.vn/category/tin-cong-bo/>

We commit that the disclosed information above is true and we take full
responsibility before the law for the content of the disclosed information./.

Person responsible for information disclosure

Recipients:

- As above;
- Archive: Clerical.



Nguyen Hai Thanh

No. 187 /VTQ

Quang Tri, October 19, 2026

DISCLOSURE OF PERIODIC FINANCIAL REPORT

Dear: Hanoi Stock Exchange.

In accordance 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 securities market, Viet Trung Quang Binh Joint Stock Company hereby discloses the financial report for the 3rd quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Viet Trung Quang Binh Joint Stock Company

- Securities code: VTQ
- Address: Viet Trung Village, Nam Trach Commune, Quang Tri Province, Vietnam.
- Contact phone: 0232.3796003
- Email: viettrung.qb@gmail.com Website: www.viettrungqb.com.vn/

2. Disclosure content:

- Financial report for the 3rd quarter of 2026
- ☒ Separate financial statements (Listed organization has no subsidiary companies and the parent accounting unit has no affiliated units);
- ☐ Consolidated financial statements (Listed organization has a subsidiary);
- ☐ Consolidated financial report (Listed organization has an accounting unit under its own organizational structure).
- Cases that must provide explanations for the reasons:
 - + The after-tax corporate income profit in the income statement for the reporting period changes by 10% or more compared to the same period last year

☒ Have

☐ Not

Explanation text in the case of positive accumulation:

☒ Have

☐ Not

- + The after-tax profit in the reporting period incurs a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa

☐ Have

☒ Not

Explanation text in the case of positive accumulation:

☐ Have

☐ Not

This information has been published on the Company's electronic information portal at the following link: <https://viettrungqb.com.vn/category/tin-cong-bo/>

We commit that the disclosed information above is true and we take full responsibility before the law for the content of the disclosed information./.

Attached documents:

- Financial report for the 3rd quarter of 2026;
- Explanatory text.

**ORGANIZATION REPRESENTATIVE
CHAIRMAN OF THE BOARD OF DIRECTORS**

A handwritten signature in blue ink is written over a red circular corporate seal. The seal contains the text "CÔNG TY CỔ PHẦN VIỆT TRUNG QUẢNG BÌNH" and "M.S.D.N: 3100714293-C.T.G" around the perimeter. Below the seal, the text "NAM TRACH - T. QUANG TRI" is visible.

Phan Van Thanh

TABLE OF CONTENTS

<u>CONTENTS</u>	<u>PAGE(S)</u>
STATEMENT OF FINANCIAL POSITION	2-4
INCOME STATEMENT	5
CASH FLOW STATEMENT	6
NOTES TO THE FINANCIAL STATEMENTS	7-20

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS		Codes	Notes	Closing balance	Opening balance
A,	CURRENT ASSETS	100		32,776,233,505	41,978,835,602
I,	Cash and cash equivalents	110		15,055,268,508	13,035,890,891
1,	Cash	111	V,1	15,055,268,508	13,035,890,891
2,	Cash equivalents	112			
II,	Short-term financial investments	120		42,773,425	13,119,178
1,	Trading securities	121			
2,	Provision for impairment of trading securities	122			
3,	Held-to-maturity investments	123		42,773,425	13,119,178
III,	Short-term receivables	130		6,989,515,728	12,339,872,689
1,	Short-term trade receivables	131	V,3	13,474,556,012	15,798,961,032
2,	Short-term advances to suppliers	132	V,10	705,774,136	380,075,127
3,	Short-term inter-company receivables	133			
4,	Receivables from construction contracts under percentage of completion method	134			
6,	Other short-term receivables	135	V,4	4,588,944,141	7,940,067,171
7,	Provision for short-term doubtful debts	136	V,5	-11,779,758,561	(11,779,230,641)
8	Deficits in assets awaiting solution	137			
IV,	Inventories	140	V,6	10,623,111,689	16,562,297,770
1,	Inventories	141		10,651,130,911	16,590,316,992
2,	Provision for devaluation of inventories	142		-28,019,222	(28,019,222)
VI,	Other short-term assets	160		65,564,155	40,774,252
1,	Short-term prepayments	161		5,401,237	29,706,790
2,	Value added tax deductibles	162	V,12		
3,	Taxes and other receivables from the State budget	163	V,12	60,162,918	11,067,462
4,	Government bond sale and repurchase transactions	164			
5,	Other short-term assets	165			

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
B, NON-CURRENT ASSETS	200		187,182,137,512	179,817,525,139
I, Long-term receivables	210		-	-
1, Long-term trade receivables	211			
2, Long-term advances to suppliers	212			
3, Operating capital contributed to dependent units	213			
4, Long-term inter-company receivables	214			
5, Long-term loans receivable	215			
6, Other long-term receivables	216			
7, Provision for long-term doubtful debts	219			
II, Fixed assets	220		129,922,660,269	129,000,645,576
1, Tangible fixed assets	221	V,7	129,922,660,269	129,000,645,576
- Cost	222		275,535,609,638	266,353,306,343
- Accumulated depreciation	223		-145,612,949,369	-137,352,660,767
2, Finance lease assets	224			
- Cost	225			
- Accumulated depreciation	226			
3, Intangible assets	227			
- Cost	228			
- Accumulated amortisation	229			
III, Non-current biological assets	230		9,081,296,244	3,516,022,084
3, Seasonal crops or one-off product-bearing crops	237	V,8	9,081,296,244	3,516,022,084
V, Long-term assets in progress	250		18,725,088,934	24,449,425,412
1, Long-term work in progress	251			
2, Long-term construction in progress	252	V,8	18,725,088,934	24,449,425,412
VI, Long-term financial investments	260		28,864,576,042	22,090,138,038
1, Investments in subsidiaries	261		0	0
2, Investments in joint-ventures, associates	262	V,9	81,840,000,000	81,840,000,000
3, Equity investments in other entities	263		0	0
4, Provision for impairment of long-term financial investments	264			
			-53,975,423,958	-60,749,861,962
5, Held-to-maturity investments	265	V,2	1,000,000,000	1,000,000,000
VII, Other long-term assets	270		588,516,023	761,294,029
1, Long-term prepayments	271	V,10	588,516,023	761,294,029
2, Deferred tax assets	272			
3, Long-term reserved spare parts	273			
4, Other long-term assets	278			
TOTAL ASSETS (270=100+200)	280		219,958,371,017	221,796,360,741

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

LIABILITIES AND EQUITY	Codes	Notes	Closing balance	Opening balance
C, LIABILITIES	300		72,452,335,654	87,926,690,100
I, Current liabilities	310		63,757,713,917	79,170,377,792
1, Short-term trade payables	311	V,11	4,847,824,074	13,002,773,238
2, Short-term advances from customers	312		551,946,900	200,546,400
3, Dividends and profit payable	313		0	0
4, Taxes and amounts payable to the State budget	314	V,12	1,429,170,978	1,538,929,831
5, Payables to employees	315		4,475,617,788	8,322,649,401
6, Short-term accrued expenses	316	V,13	113,979,630	325,390,318
9, Short-term unearned revenue	319		69,508,364	920,000,000
10, Other current payables	320	V,14	4,453,744,841	5,954,503,417
11, Short-term loans and obligations under finance leases	321	V,15	45,405,448,160	45,428,925,180
13, Bonus and welfare funds	323		2,410,473,182	3,476,660,007
II, Long-term liabilities	330		8,694,621,737	8,756,312,308
8, Other long-term payables	338	V,14	292,000,000	492,000,000
9, Long-term loans and obligations under finance leases	339	V,15	8,402,621,737	8,264,312,308
D, EQUITY	400		147,506,035,363	133,869,670,641
I, Owner's equity	410	V,16	147,506,035,363	133,869,670,641
1, Owner's contributed capital	411		170,817,910,000	170,817,910,000
- Ordinary shares carrying voting rights	411a		170,817,910,000	170,817,910,000
- Preference shares	411b			
4, Other owner's capital	414		680,000,000	680,000,000
8, Investment and development fund	418		7,451,470,765	7,451,470,765
10, Retained earnings	420		-31,443,345,402	-45,079,710,124
- Retained earnings/(losses) accumulated to the prior year end	420a		-45,079,710,124	-51,434,030,126
- Retained earnings/(losses) of the current year	420b		13,636,364,722	6,354,320,002
TOTAL RESOURCES (440 = 300+ 400)	440		219,958,371,017	221,796,360,741

Preparer

Chief Accountant



Chairman of the board

Quang Tri, October 19, 2026

INCOME STATEMENT
For the quarter ended 30 September 2026

Unit: VND

ITEM	CO DE	NOT ES	Q3/2026	Q3/2025	Year-to-date (Current year)	Year-to-date (Prior year)
1, Revenue from sales and services	01	VI,1	32,676,915,779	46,212,118,757	104,333,412,933	72,186,052,176
2, Deductions	02		0	0	0	0
3, Net revenue (10 = 01 - 02)	10		32,676,915,779	46,212,118,757	104,333,412,933	72,186,052,176
4, Cost of goods sold	11	VI,2	24,940,845,890	35,318,895,534	82,371,454,737	60,459,525,076
5, Gross profit (20 = 10 - 11)	20		7,736,069,889	10,893,223,223	21,961,958,196	11,726,527,100
6, Gain/(loss) from disposal of investment property	21					
7, Financial income	22	VI,3	20,934,435	18,567,131	56,136,711	51,365,547
8, Finance costs	23	VI,4	1,044,774,293	930,579,416	-3,339,534,819	130,408,524
of which: Interest expense	24		1,044,774,293	930,579,416	3,434,903,185	2,584,489,869
9, Selling expenses	25	VI,5	343,627,688	69,500,000	2,680,094,057	74,500,000
10, Administrative expenses	26	VI,5	3,068,684,450	2,877,267,038	9,175,026,901	8,150,838,124
11, Operating profit [30 = 20 +/- 21 + (22 - 23) - (25 + 26)]	30		3,299,917,893	7,034,443,900	13,502,508,768	3,422,145,999
12, Other income	31	VI,6	54,586,184	269,760,337	183,916,475	410,590,329
13, Other expenses	32	VI,7	39,779,220	91,944,502	50,060,521	102,798,793
14, Other profit (40 = 31 - 32)	40		14,806,964	177,815,835	133,855,954	307,791,536
15, Profit before tax (50 = 30 + 40)	50		3,314,724,857	7,212,259,735	13,636,364,722	3,729,937,535
16, Current corporate income tax expense	51		0	0	0	0
17, Deferred corporate income tax expense	52		0	0	0	0
18, Profit after tax (60 = 50 - 51 - 52)	60		3,314,724,857	7,212,259,735	13,636,364,722	3,729,937,535
19, Basic earnings per share (*)	70		194	422	798	218
20, Diluted earnings per share (*)	71		194	422	798	218


Preparer


Chief Accountant



Chairman of the board
Quang Tri, October 19, 2026

CASH FLOW STATEMENT
(direct method)
For the quarter ended 30 September 2026

Unit: VND

ITEM	CODE	NOTES	Year-to-date (Current year)	Year-to-date (Prior year)
I, Cash flows from operating activities				
Cash receipts from sales, services and other income	01		139,814,912,309	73,971,522,793
Payments to suppliers of goods and services	02		-64,519,254,492	-51,823,213,436
Payments to employees	03		-13,763,163,099	-5,732,172,348
Interest paid	04		-3,251,064,189	-2,554,008,982
Corporate income tax paid	05		-579,150,960	-378,955,497
Other receipts from operating activities	06		24,863,798,020	65,590,441,211
Other payments for operating activities	07		-44,672,336,206	-39,899,002,492
Net cash flows from operating activities	20		37,893,741,383	39,174,611,249
II, Cash flows from investing activities				
Payments for acquisition and construction of fixed assets and other long-term assets	21		(385,682,449)	
Cash paid for loans granted and purchases of debt instruments of other entities	23		-4,000,000,000	
Cash receipts from collection of loans and resale of debt instruments of other entities	24		4,000,000,000	
Net cash flows from investing activities	30		-385,682,449	-
III, Cash flows from financing activities				
Proceeds from borrowings	33		10,347,822,693	14,310,120,123
Repayment of borrowings	34		-45,836,504,010	-51,173,620,127
Net cash flows from financing activities	40		-35,488,681,317	-36,863,500,004
Net cash flows for the period (50 = 20 + 30 + 40)	50		2,019,377,617	2,311,111,245
Cash and cash equivalents at beginning of period	60		13,035,890,891	6,286,019,414
Cash and cash equivalents at end of period (70 = 50 + 60 + 61)	70		15,055,268,508	8,597,130,659

Preparer

Chief Accountant

Chairman of the board

Quang Tri, October 19, 2026

I. GENERAL INFORMATION

Structure of ownership

Viet Trung Quang Binh Joint Stock Company was formerly Viet Trung One Member Limited Liability Company, which was equitized,

The Company operates under Enterprise Registration Certificate No, 3100114493, initially issued by the Department of Planning and Investment of Quang Binh Province on 02 July 2010, and amended for the 9th time on 22 September 2025,

The Company is an independent accounting entity and conducts its business operations in accordance with the Law on Enterprises, the Company's Charter, and relevant applicable regulations,

The charter capital as stated in the Enterprise Registration Certificate is VND 170,817,910,000 (One hundred seventy billion, eight hundred seventeen million, nine hundred ten thousand Vietnamese Dong),

Main Business Activities:

Rubber tree cultivation: Planting, tending, harvesting, processing, and trading rubber latex,
Wood processing: Processing raw wood materials and finished wood products,

The total number of employees as at 30 September 2026 was 514 (as at 31 December 2025: 524)

Financial Report Data:

This financial report consolidates data from the Company's headquarters and one dependent branch,

Corporate Structure:

The Company is headquartered at: Residential Group 3, Nam Trach Commune, Quang Tri Province, Vietnam

	Earning rate control	Proportion own	Main activities	Address
Dependent accounting: Phu Quy Wood Branch			Wood processing	Dong Thuan Ward, Quang Tri
Joint venture Company: Hoa Phat Quang Binh Breeding Limited Liability Company	27,28%	27,28%	Cow farming	Nam Trach Commune, Quang Tri Province

II. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

The accompanying financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese accounting standards, accounting regime and legal regulations relating to financial statement preparation and presentation,

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam,

Financial year

The Company's financial year begins on 01 January and ends on 31 December,

This report is prepared as at 30 September 2026 for information disclosure purposes,

III, ACCOUNTING STANDARDS AND SYSTEM APPLIED

Applicable accounting framework

The Company applies Vietnamese Accounting Standards and the accounting regime for enterprises issued under Circular No, 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance,

Statement of compliance with accounting standards and accounting regime

The Company has complied with Vietnamese Accounting Standards and related guidance issued by the State. The financial statements have been prepared and presented in accordance with all applicable standards, guiding circulars and the prevailing accounting regulations for enterprises,

IV, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year (reporting period). Although these accounting estimates are based on the Board of General Directors' best knowledge, actual results may differ from those estimates,

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments with original maturity of less than 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value,

Financial Investments

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies,

Interests in subsidiaries, joint ventures and associates are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the income statement. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts,

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts,

Provision for doubtful debts is made for receivables that are overdue under the economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered, Accordingly, the provision for doubtful debts is based on the original repayment period under the original purchase contract, without regard to the extension of the debt between the parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing,

Inventories

Inventories are stated at the lower of cost and net realisable value, Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition, Cost is calculated using the weighted average method, Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution,

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date,

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation,

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use,

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Year</u>
Buildings, structures	06 – 20
Machinery and equipment	05 – 10
Transportation and transmission vehicles	07 – 10
Equipment and management tools	03 – 05
Perennial plants, animals working for products	06 – 40
Other tangible fixed assets	03 - 05

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost, Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy, Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use,

Prepaid expenses

Prepaid expenses include actual expenses incurred but related to the business results of many accounting periods, Prepaid expenses include the value of exported tools, instruments and components, expenses that are considered to be likely to bring future economic benefits to the Company, These expenses are capitalized as prepayments and amortized to the income statement using the straight-line method in accordance with current accounting regulations,

Revenue recognition

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards 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) the costs incurred or to be incurred in respect of the transaction can be measured reliably,

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate unless the interest receivable is uncertain,

Cost of goods sold

Including the cost of finished products and services sold during the year, recorded in accordance with the revenue consumed during the year,

For direct material costs consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of products in stock, they are recorded immediately in the cost of goods sold (after deducting compensation, if any) even when the products and goods have not been determined to be consumed,

Financial activity expenses

Financial expenses reflect expenses or losses related to financial investment activities: loan interest expenses, deferred purchase interest, interest on financial leased assets, payment discounts for buyers, expenses and losses from liquidation, transfer of investments, provisions for devaluation of trading securities, provisions for investment losses in other entities, losses arising from selling foreign currencies, exchange rate losses and other investment activity expenses,

Selling expenses, business management expenses

Selling expenses reflect actual expenses incurred in the process of selling products, goods, and providing services,

Business management expenses reflect actual expenses incurred related to the general management of the business,

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax,

The tax currently payable is based on taxable profit for the year, Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible,

Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method, Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised,

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset recognized, Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity,

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis,

The recognition of corporate income tax is based on current tax regulations, However, these regulations vary from time to time and the final recognition of corporate income tax depends on the results of the examination by the tax authorities,

Other taxes are paid in accordance with the prevailing tax laws in Vietnam,

Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax allocated to the shareholders owning common shares of the Company (after adjusting for the deduction of welfare and reward fund) by the weighted average number of ordinary shares in circulation during the year,

Diluted earnings per share is calculated by dividing the profit (or loss) after tax allocated to shareholders owning the common shares of the Company (after adjusting for dividends of convertible preferred shares) by the weighted average number of ordinary shares in circulation during the year and the weighted average number of ordinary shares which will be issued in case potential impaired ordinary shares are converted into common shares,

Related parties

Considered as related parties are enterprises - including parent companies, subsidiaries, affiliated companies - individuals who, directly or indirectly through one or more intermediaries, have control over the Company or under the control of the Company, or under common control with the Company, Affiliates, individuals who directly or indirectly hold voting rights of the Company and have significant influence over the Company, key management positions such as directors, officers of the Company, close family members of these individuals or affiliated parties or companies affiliated with these individuals are also considered related parties,

In considering each related party relationship, attention is given to the substance of the relationship, not the legal form,

V, INFORMATION SUPPLEMENTING THE ITEMS IN THE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Cash on hand	1,469,892,567	1,503,258,993
Bank demand deposits	13,585,375,941	11,532,631,898
Cash in transit		
Cash equivalents		
Total	15,055,268,508	13,035,890,891

2. HELD-TO-MATURITY INVESTMENTS

	Closing balance	Opening balance
	VND	VND
Bonds	1,000,000,000	1,000,000,000
Total	1,000,000,000	1,000,000,000

Investment bonds in Vietnam Joint Stock Commercial Bank for Industry and Trade, Quantity 10,000 bonds, face value: 100,000 VND per bond, The bond term is 10 years with floating interest rate or equal to reference interest rate + Margin of 1,3% per year, The issuance date and maturity date of the bond are October 30, 2023 and October 30, 2033, respectively,

3. SHORT - TERM TRADE RECEIVABLES

Description	September 30, 2026	January 1, 2026
a) Short-term trade receivables	13,474,556,012	15,798,961,032
- IFC Co., Ltd,	130,340,184	362,239,695
- Tay Phu Production & Trading Co., Ltd,	—	1,781,626,660
- Song Thanh General Construction Co., Ltd,	642,437,875	1,042,437,875
- An Truong Sinh Trading and Construction Co., Ltd,	246,624,878	95,073,221
- Tamico Joint Stock Company	9,442,985,568	9,442,985,568
- Tien Phong Cam Lo Co., Ltd,	175,635,028	831,779,616
- Other trade receivables	2,836,532,479	2,242,818,397

4. OTHER RECEIVABLES

	Closing balance	Opening balance
	VND	VND
a, Current	-	-
Receivable related to equitisation		
Receivable from employees	3,477,970,597	5,471,020,474
Deposits and mortgages		
Receivable for lent items		
Other receivables	1,110,973,544	2,469,046,697
Total	4,588,944,141	7,940,067,171

5. BAD DEBTS

ITEM	30/09/2026	Recoverable amount	Allowance	01/01/2026	Recoverable amount	Allowance
Short-term trade receivables	9,948,094,366	83,996,880	9,864,097,486	9,948,094,366	84,524,800	9,863,569,566
Tamico Joint Stock Company	9,442,985,568	-	9,442,985,568	9,442,985,568	-	9,442,985,568
Van Trach Commune People's Committee	60,500,000	-	60,500,000	60,500,000	-	60,500,000
Cao Nguyen International Company Limited	115,015,000	-	115,015,000	115,015,000	-	115,015,000
Other parties	329,593,798	83,996,880	245,596,918	329,593,798	84,524,800	245,068,998
Other short-term receivables	1,873,464,566	2,534,741	1,870,929,825	1,873,464,566	2,534,741	1,870,929,825
Nguyen Thi Phuong	65,969,581	-	65,969,581	65,969,581	-	65,969,581
Phan Thi Van	60,877,129	-	60,877,129	60,877,129	-	60,877,129
Other parties	1,746,617,856	2,534,741	1,744,083,115	1,746,617,856	2,534,741	1,744,083,115
Advances to suppliers	73,659,500	28,928,250	44,731,250	73,659,500	28,928,250	44,731,250
Center for Natural Resources and Environment Technology	57,856,500	28,928,250	28,928,250	57,856,500	28,928,250	28,928,250
Institute of Business Informatics	8,000,000	-	8,000,000	8,000,000	-	8,000,000
Other parties	7,803,000	-	7,803,000	7,803,000	-	7,803,000
Total	11,895,218,432	115,459,871	11,779,758,561	11,895,218,432	115,987,791	11,779,230,641

6. INVENTORIES

Item	30 September 2026		1 January 2026	
	Cost	Allowance	Cost	Allowance
Raw materials and materials	1,007,859,480	-	345,679,713	-
Tools and supplies	113,478,120	-	124,269,422	-
Work in progress	8,427,042,054	-	13,122,466,478	-
Finished goods	1,084,377,925	15,238,313	2,029,631,120	15,238,313
Merchandise	18,373,332	12,780,909	968,270,259	12,780,909
Total	10,651,130,911	28,019,222	16,590,316,992	28,019,222

7. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

Items	Buildings and Structures	Machinery and Equipment	Motor Vehicles and Transportation Equipment	Office Equipment and Management Tools	Perennial Plants and Working Livestock	Other Tangible Fixed Assets	Total
Cost							
Opening balance	111,677,870,246	35,042,935,401	5,622,844,560	1,256,755,964	110,002,502,147	2,750,398,025	266,353,306,343
- Additions during the year							0
- Completed construction and basic construction investments	122,265,253	1,433,535,587			7,626,502,455		9,182,303,295
- Assets contributed as capital to joint ventures		2,355,004,444					2,355,004,444
- Disposal and sale							0
- Reduction in assets contributed as capital to joint ventures		-2,355,004,444					-2,355,004,444
Closing balance	111,800,135,499	36,476,470,988	5,622,844,560	1,256,755,964	117,629,004,602	2,750,398,025	275,535,609,638
Accumulated depreciation							
Opening balance	79,911,970,432	18,875,032,213	5,245,376,233	1,200,414,350	30,977,132,593	1,142,734,946	137,352,660,767
- Depreciation for the year	1,991,576,836	1,928,201,641	66,745,737	13,010,166	4,404,417,933	118,003,449	8,521,955,762
- Assets contributed as capital to joint ventures		712,038,272					712,038,272
- Disposal and sale							0
- Reduction in assets contributed as capital to joint ventures		-973,705,432					-973,705,432
Closing balance	81,903,547,268	20,541,566,694	5,312,121,970	1,213,424,516	35,381,550,526	1,260,738,395	145,612,949,369
Net book value							
At the beginning of the period	31,765,899,814	16,167,903,188	377,468,327	56,341,614	79,025,369,554	1,607,663,079	129,000,645,576
At the end of the period	29,896,588,231	15,934,904,294	310,722,590	43,331,448	82,247,454,076	1,489,659,630	129,922,660,269

8. a, Biological assets

Item	30-Jun-26	01-Jan-26
Acacia mangium planted in 2023	661,916,794	661,916,794
Acacia auriculiformis planted in 2023	1,079,272,917	1,079,272,917
Acacia auriculiformis planted in 2025	907,471,644	907,471,644
Acacia auriculiformis planted in 2026	5,537,428,160	
Other construction in progress costs	895,206,729	867,360,729
Total	9,081,296,244	3,516,022,084

8.b, Construction in progress costs

Description	September 30, 2026	January 1, 2026
Rubber trees planted in 2018		7,542,922,481
Rubber trees planted in 2022	11,689,016,592	11,055,568,118
Rubber trees planted in 2023	4,085,381,316	3,646,337,269
Rubber trees planted in 2024	2,950,691,026	2,204,597,544
Total	18,725,088,934	24,449,425,412

9. Investments in joint-ventures, associates

The investment in Hoa Phat Quang Binh Livestock Company Limited is made under the capital contribution agreement dated 12 January 2016 between Hoa Phat Group Joint Stock Company and Viet Trung One Member Limited Liability Company,

The Company contributed capital in the form of assets on an area of 614,44 hectares located in the Huu Nghi, Truyen Thong, Dung Cam and Sao Vang sub-areas, with a value of VND 81,840,000,000 (Eighty-one billion eight hundred forty million Vietnamese Dong),

Hoa Phat Quang Binh Livestock Company Limited was established and operates in Bo Trach District, Quang Tri Province under the Enterprise Registration Certificate for a multiple-member limited liability company issued by the Department of Planning and Investment of Quang Binh Province on 20 January 2016, Its main business activity is livestock farming,

As at 30 September 2026, the Company held a 27,28% equity interest and 27,28% voting rights in Hoa Phat Quang Binh Livestock Co., Ltd,

As at 30 September 2026, the Company recognised an allowance for impairment of its long-term financial investment in Hoa Phat Quang Binh Livestock Co., Ltd, amounting to VND 53,975,423,958

10. Prepayment

ITEM	30/09/2026	01/01/2026
a) Short-term (detailed by item)	5,401,237	29,706,790
Prepaid operating lease expenses for fixed assets		
Tools and supplies issued for use	5,401,237	29,706,790
b) Long-term	588,516,023	761,294,029
Other items (specify if material)	588,516,023	761,294,029
Total	593,917,260	791,000,819

11. SHORT-TERM TRADE PAYABLES

ITEM	30/09/2026	01/01/2026
a) Short-term trade payables	4,847,824,074	13,002,773,238
Song Gianh Joint Stock Company – Song Gianh Fertilizer Enterprise (branch)	740,750,000	1,240,750,000
Hoang Thi Van		1,523,303,740
Nguyen Van Hung		3,413,028,780

ITEM	30/09/2026	01/01/2026
Hoa Phat Quang Binh Livestock Company Limited	844,936,000	1,844,936,000
Other payables to suppliers	3,262,138,074	4,980,754,718

12. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

Item	01-Jan-26	Tax payable during the period	Tax paid/(offset) during the period	30-Sep-26
Value-added tax (VAT)	1,107,775,370	4,124,707,736	4,533,438,889	699,044,217
Natural resources tax	262,511,071	273,088,791	535,599,862	0
Environmental protection fee	168,374,448	175,158,786	343,533,234	0
Land use tax and land rental		2,172,398,457	1,442,271,696	730,126,761
Personal income tax				0
Other fees, charges and statutory payables	268,942	4,278,722	4,547,664	0
Total	1,538,929,831	6,749,632,492	6,859,391,345	1,429,170,978

13. ACCRUED EXPENSES

ITEM	30/09/2026	01/01/2026
a) Short-term	113,979,630	325,390,318
Other accrued expenses	113,979,630	325,390,318

14. OTHER PAYABLES

ITEM	30/09/2026	01/01/2026
a) Short-term	4,453,744,841	5,954,503,417
Trade union funds	628,420,982	470,042,927
Social insurance	1,129,158,022	
Health insurance	123,766,548	
Unemployment insurance	55,038,208	
Short-term deposits and guarantees	10,000,000	10,000,000
Other payables and accruals	2,507,361,081	5,474,460,490
b) Long-term	292,000,000	492,000,000
Other payables and accruals	292,000,000	492,000,000
Total	4,745,744,841	6,446,503,417

15 LOANS

ITEM	01/01/2026	Decrease	Increase	30/09/2026
Short-term borrowings	45,428,925,180	47,036,504,010	47,013,026,990	45,405,448,160
Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Binh Branch	26,589,484,103	27,974,576,674	29,133,203,100	27,748,110,529
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Binh Branch	13,939,441,077	16,261,927,336	15,879,823,890	13,557,337,631
Loans from individuals	4,900,000,000	2,800,000,000	2,000,000,000	4,100,000,000
Long-term borrowings	8,264,312,308	1,729,092,571	1,867,402,000	8,402,621,737
Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Binh Branch	8,264,312,308	1,729,092,571	1,867,402,000	8,402,621,737

- (i) (The loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Binh Branch is under the credit line agreement No, 804007153299/2025-HĐCVHM/NHCT470-VIETTRUNG dated 28 May 2025, The outstanding balance at any time shall not exceed VND 27,000,000,000, The credit line is valid from 28 May 2025 to 28 May 2026, The loan term and interest rate are specified in each individual drawdown agreement,

The purpose of the loan is to supplement working capital for production and business activities, Short-term and long-term borrowings are secured by mortgages over assets including all buildings and structures attached to land use rights of the Company, rubber latex processing machinery and equipment, and rubber plantations planted from 2011 and earlier,

- (ii) The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Binh Branch is under the credit line agreement No, 01/2024/525381/HĐTD dated 27 December 2024, The maximum credit limit granted is VND 16,500,000,000, The facility term is 12 months from the signing date, with a floating interest rate,

The purpose of the loan is to supplement working capital for production and business activities, Short-term and long-term borrowings are secured by machinery and equipment at the Company's Phu Quy Wood Processing Branch,

- (iii) Short-term loans from individuals are made under loan agreements with terms ranging from 6 to 12 months, with interest rates from 7,9% to 9% per annum,

The purpose of these loans is to supplement working capital for production and business activities, These loans are unsecured,

- (iv) Credit agreement No, 804007156532/2025-HĐCVDA/NHCT470-VIETTRUNG dated 28 May 2025, with a committed loan amount not exceeding VND 13,000,000,000, The disbursement period is 12 months from the signing date, and the loan term is 84 months from the first disbursement, The interest rate is specified in each drawdown notice,

The purpose of the loan is to implement the project of constructing a high-tech production line for a rubber latex processing plant, The loan is secured by assets including factory buildings and the fire protection system of the rubber processing plant of Viet Trung Quang Binh Joint Stock Company,

16. OWNER'S EQUITY

a. Movement in owner's equity

Item	Owner's Contributed Capital	Other Owner's Capital	Investment and Development Fund	Retained Earnings	Total
Balance at 1 January 2026	170,817,910,000	680,000,000	7,451,470,765	(45,079,710,124)	133,869,670,641
Profit for the period	-	-	-	13,636,364,722	13,636,364,722
Other increases	-	-	-	-	-
Capital reduction during the period	-	-	-	-	-
Balance at 30 September 2026	170,817,910,000	680,000,000	7,451,470,765	-31,443,345,402	147,506,035,363

b, Shares	Closing balance	Opening balance
- Number of shares issued to the public	17,081,791	17,081,791
+ Ordinary shares	17,081,791	17,081,791
- Number of treasury shares		
+ Ordinary shares		
- Number of outstanding shares in circulation	17,081,791	17,081,791
+ Ordinary shares	17,081,791	17,081,791

An ordinary share has par value of VND 10,000,

VI, INFORMATION SUPPLEMENTING THE ITEMS IN THE INCOME STATEMENT

1. REVENUE

	Current year	Prior year
	VND	VND
Sales of merchandise and services		
In which:	-	-
Sales revenue	104,333,412,933	72,186,052,176
Total	104,333,412,933	72,186,052,176

2. COST OF SALES

	Current year	Prior year
	VND	VND
Cost of finished goods sold	82,371,454,737	60,459,525,076
Total	82,371,454,737	60,459,525,076

3. FINANCIAL INCOME

	Current year	Prior year
	VND	VND
Bank and loan interest	56,136,711	51,365,547
Dividends and profits received		
Other financial income		
	56,136,711	51,365,547

4. FINANCIAL EXPENSES

	Current year	Prior year
	VND	VND
Interest expense	3,434,903,185	2,584,489,869
Reversal of allowance for impairment of long-term financial investments	-6,774,438,004	-2,454,081,345
	-3,339,534,819	130,408,524

5. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current year	Prior year
	VND	VND
a, Selling expenses	2,680,094,057	74,500,000
Others	2,680,094,057	74,500,000
b, Administration expenses	9,175,026,901	8,150,838,124
Others	9,175,026,901	8,150,838,124
Total		

6. OTHER INCOME

	Current year	Prior year
	VND	VND
Sale, disposal of fixed assets;	-	-
Others	183,916,475	410,590,329
Total	183,916,475	410,590,329

7. OTHER EXPENSES

	Current year	Prior year
	VND	VND
Others	50,060,521	102,798,793
Total	50,060,521	102,798,793

8. PRODUCTION COST BY NATURE

	Current year	Prior year
	VND	VND
Raw material costs	64,871,551,043	28,514,910,154
Labor costs	32,749,793,858	25,871,941,909
Fixed asset depreciation costs	8,118,565,648	6,039,264,786
Outsourced service costs	1,221,006,778	1,668,259,259
Other cash costs	3,791,406,361	3,507,654,353
Total	110,752,323,688	65,602,030,461



Preparer



Chief Accountant



Chairman of the board

Quang Tri, October 19, 2026