

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Applicable to enterprises that meet the going concern assumption)

ASSETS	Code	Note	Period end number 30/09/2026	Beginning of year number 01/01/2026
1	2	3	4	5
A. SHORT-TERM ASSETS	100		455,050,149,367	389,317,704,629
I. Cash and cash equivalents	110	III.01	58,819,852,174	73,396,897,846
1. Cash	111		58,819,852,174	14,876,372,035
2. Cash equivalents	112			58,520,525,811
II. Short-term investments	120	III.02	57,209,976,897	41,205,046,897
1. Trading securities	121		462,500,000	462,500,000
2. Provision for diminution in value of trading securities (*)	122			
3. Held to maturity investments	123		56,747,476,897	40,742,546,897
III. Các khoản phải thu ngắn hạn	130		147,470,012,393	140,672,048,992
1. Short-term trade receivables	131		140,016,653,647	129,849,621,388
2. Short-term prepayments to suppliers	132		13,080,029,039	16,039,832,283
3. Short-term intra-company receivables	133			
4. Receivables according to the progress of construction contracts	134			
5. Other short-term receivables	135		3,104,817,666	3,514,083,280
6. Provision for short-term doubtful debts	136		(8,731,487,959)	(8,731,487,959)
7. Shortage of assets awaiting resolution	137			
IV. Inventories	140	III.03	145,804,660,575	116,971,204,106
1. Inventories	141		145,804,660,575	116,971,204,106
2. Provision for devaluation of inventories (*)	142			
VI. Other short-term assets	160		45,745,647,328	17,072,506,788
1. Short-term deferred expenses	161	III.08.1	10,425,099,467	6,386,595,154
2. Deductible VAT	162		33,879,537,211	8,749,277,201
3. Taxes and other receivables from State budget	163		1,441,010,650	1,936,634,433
4. Purchase and resale of Government bonds	164			
5. Other current assets	165			
B. NON-CURRENT ASSETS	200		618,876,784,819	494,763,311,752
I. Long-term receivables	210		1,031,680,000	983,180,000
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215		1,031,680,000	983,180,000
6. Provision for long-term doubtful debts (*)	216			
II. Fixed assets	220		135,648,255,234	139,916,674,466
1. Tangible fixed assets	221	III.04	102,237,607,936	112,438,442,497

- Historical costs	222		714,119,410,387	734,464,299,053
- Accumulated depreciation (*)	223		(611,881,802,451)	(622,025,856,556)
2. Finance lease fixed assets	224	III.05	31,405,526,603	27,160,616,914
- Historical costs	225		41,255,383,620	34,920,917,330
- Accumulated depreciation (*)	226		(9,849,857,017)	(7,760,300,416)
3. Intangible fixed assets	227	III.06	2,005,120,695	317,615,055
- Historical costs	228		6,301,702,820	4,385,702,820
- Accumulated depreciation (*)	229		(4,296,582,125)	(4,068,087,765)
IV. Investment properties	240	III.07	153,696,908,436	158,163,290,506
- Historical costs	241		215,523,522,871	215,523,522,871
- Accumulated depreciation (*)	242		(61,826,614,435)	(57,360,232,365)
V. Long-term unfinished asset	250		144,610,693,915	5,019,114,848
1. Long-term work in process	251			
2. Construction in progress	252		144,610,693,915	5,019,114,848
VI. Long-term investments	260		131,253,596,656	131,253,596,656
1. Investment in subsidiaries	261			
2. Investments in joint ventures and associates	262	III.02.c	131,253,596,656	131,253,596,656
3. Equity investments in other entities	263			
4. Provision for devaluation of long-term investments (*)	264			
5. Held to maturity investments	265			
6. Provision for investments held to maturity in the long	266			
VII. Other long-term assets	270		52,635,650,578	59,427,455,276
1. Long-term prepaid expenses	271	III.08.2	52,635,650,578	59,427,455,276
2. Deferred income tax assets	272			
3. Long-term equipment, supplies and spare parts	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		1,073,926,934,186	884,081,016,381

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CAPITAL	Code	Note	Period end number 30/09/2026	Beginning of year number 01/01/2026
1	2	3	4	5
C. LIABILITIES	300		610,116,886,123	443,201,182,307
I. Current liabilities	310		452,931,221,637	387,822,105,439
1. Short-term trade payables	311		99,614,467,178	85,847,822,899
2. Short-term prepayments from customers	312		281,092,010	5,921,000
3. Dividends and profits must be paid	313			
4. Taxes and other payables to State budget	314	III.09	13,429,717,886	2,702,247,134
5. Payables to employees	315		25,560,935,552	23,551,298,289
6. Short-term accrued expenses	316		228,181,217	5,434,498,285
7. Short-term intra-company payables	317			
8. Payables according to the progress of construction contracts	318			
9. Short-term unearned revenue	319	III.10	1,658,733,329	3,820,606,055
10. Other short-term payments	320		9,431,382,765	5,200,183,109
11. Short-term borrowings and finance lease liabilities	321		264,887,081,347	244,745,936,632
12. Provisions for short-term payables	322			
13. Bonus and welfare fund	323		34,980,172,648	13,835,812,601
13. Price stabilization fund	324			
14. Purchase and resale of Government bonds	325			
II. Non-current liabilities	330		157,185,664,486	55,379,076,868
1. Long-term trade payables	331			
2. Long-term prepayments from customers	332			
3. Taxes and long - term payments to the government	333			
4. Long-term accrued expenses	334			
5. Intra-company payables on operating capital	335			
6. Long-term intra-company payables	336			
7. Long-term unearned revenue	337			
8. Other long-term payables	338		7,828,953,830	6,060,943,830
9. Long-term borrowings and finance lease liabilities	339		149,356,710,656	49,318,133,038
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax liabilities	342			
13. Provisions for long-term payables	343			
14. Science and technology development fund	344			
D. OWNER'S EQUITY	400	III.11	463,810,048,063	440,357,573,058
1. Contributed capital	411		192,000,000,000	192,000,000,000
- Ordinary shares with voting rights	411a		126,805,000,000	126,805,000,000
- Ordinary shares with voting rights	411b		65,195,000,000	65,195,000,000
2. Share Premium	412		217,386,850	217,386,850
3. Conversion options on convertible bonds	413			
4. Other capital	414		196,445,073,930	177,036,846,756
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Development investment funds	418		12,087,229,326	14,520,649,520

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9. Other reserves	419			
10. Retained earnings	420		63,060,357,957	56,582,689,932
- Retained earnings accumulated till the end of the previous period	420a			56,582,689,932
- Retained earnings of the current period	420b		63,060,357,957	
TOTAL CAPITAL (440 = 300 + 400)	440		1,073,926,934,186	883,558,755,365

Prepared on October 20, 2026

Preparer

(Signature, Full Name)

Chief Accountant

(Signature, Full Name)

General Director

(Signature, Full Name)

Chairman of the Board of Directors

(Signature, Full Name, Company Seal)

Tran Thi Thanh Huong

Vu Thi Hong Van

Ho Quoc Binh



Pham Hong Thanh



THANGLONG METAL WARES JOINT STOCK COMPANY

Sai Dong Street, Phuc Loi Ward, Hanoi

Form No. B02a-DN

(Issued in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance)

STATEMENT OF INCOME

Third Quarter of 2026

Unit: VND

Item	Code	Note	Third Quarter of 2026	Third Quarter of 2025	Accumulated from January 1, 2026, to September 30,	Accumulated from January 1, 2025, to September 30,
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	1	IV.12	301,935,004,421	251,745,401,965	861,741,217,653	709,490,281,562
2. Revenue deductions	2					132,151,600
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		301,935,004,421	251,745,401,965	861,741,217,653	709,358,129,962
4. Cost of goods sold	11		268,112,904,201	226,270,533,115	755,199,610,461	635,217,665,837
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		33,822,100,220	25,474,868,850	106,541,607,192	74,140,464,125
6. Profit/loss from the sale and liquidation of investment properties	21					
7. Financial income	22		107,980,228	848,645,176	48,441,615,829	57,476,535,494
8. Financial expense	23		6,742,768,045	3,946,233,011	18,661,418,465	12,875,917,037
- In which: Interest expenses	24					
9. Selling expenses	25	IV.14.01	1,620,695,746	738,835,522	4,400,367,889	1,361,957,698
10. General and administrative expense	26	IV.14.02	23,291,929,932	19,279,369,080	66,396,837,360	57,493,248,228
11. Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}	30		2,274,686,725	2,359,076,413	65,524,599,307	59,885,876,656
12. Other income	31		970,129,136	626,707,264	1,886,555,046	818,054,920
13. Other expense	32		105,427,380	162,896,993	349,068,438	1,144,804,471
14. Other profit (40 = 31 - 32)	40		864,701,756	463,810,271	1,537,486,608	(326,749,551)
15. Total net profit before tax (50 = 30 + 40)	50		3,139,388,481	2,822,886,684	67,062,085,915	59,559,127,105
16. Current corporate income tax expenses	51		627,877,696		4,001,727,958	
17. Deferred corporate income tax expenses	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60	IV.13	2,511,510,785	2,822,886,684	63,060,357,957	59,559,127,105
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Prepared on October 20, 2026

Preparer.

(Signature, Full Name)

Tran Thi Thanh Huong

Chief Accountant

(Signature, Full Name)

Vu Thi Hong Van

General Director

(Signature, Full Name)

Ho Quoc Binh

Chairman of the Board of Directors

(Signature, Full Name)



Phan Hong Thanh

STATEMENT OF CASH FLOWS
From January 1, 2026 to September 30, 2026

Unit: VND

	Item	Note	Accumulated from January 1, 2026, to September 30, 2026	Accumulated from January 1, 2025, to September 30, 2025
	1	2	3	4
I-	Cash flows from operating activities			
1.	Proceeds from sales of goods and rendering of services and other revenues	01	890,186,700,729	795,177,229,979
2.	Cash paid to suppliers	02	(815,008,703,255)	(595,954,930,920)
3.	Cash paid to employees	03	(134,839,025,910)	(125,081,715,687)
4.	Borrowing costs have been paid	04	(17,102,700,676)	(12,372,327,266)
5.	Corporate income tax has been paid	05	0	(6,191,643,048)
6.	Other receipts from operating activities	06	3,703,028,254	1,587,197,513
7.	Other payments on operating activities	07	85,560,369,428	1,430,926,438
	Net cash flows from operating activities	20	12,499,668,570	58,594,737,009
II-	Cash flows from investing activities		0	0
1.	Purchase or construction of fixed assets and other long-term assets	21	(162,053,345,615)	(20,900,176,429)
2.	Proceeds from disposals of fixed assets and other long-term assets	22	999,500,000	165,172,727
3.	Loans and purchase of debt instruments from other entities	23	(135,543,719,658)	(64,875,787,000)
4.	Collection of loans and resale of debt instrument of other entities	24	119,014,942,458	11,762,287,000
5.	Equity investments in other entities	25	0	0
6.	Proceeds from equity investment in other entities	26	0	0
7.	Interest and dividend received	27	48,812,065,727	55,561,893,117
	Net cash flows from investing activities	30	(128,770,557,088)	(18,286,610,585)
III-	Cash flows from financing activities		0	0
1.	Proceeds from issuance of shares and receipt of contributed capital	31	0	0
2.	The money is used to return capital contributions to owners and to repurchase issued shares	32		
3.	Money received from borrowing	33	852,332,356,263	653,560,855,306
4.	Loan principal repayment	34	(732,744,869,324)	(619,787,275,050)
5.	Principal repayment for financial lease	35	(4,909,284,606)	(12,622,298,320)
6.	Dividends and profits paid to owners	36	(13,256,853,730)	(14,143,758,020)
	Net cash flows from financing activities	40	101,421,348,603	7,007,523,916
	Net cash flows in the year (50=20+30+40)	50	(14,849,539,915)	47,315,650,340
	Cash and cash equivalents at the beginning of the period	60	73,396,897,846	20,438,468,675
	Effect of exchange rate fluctuations	61	272,494,243	168,426,243
	Cash and cash equivalents at the end of the year (70=50+60+61)	70	58,819,852,174	67,922,545,258

Prepared on October 20, 2026

Preparer

Chief Accountant

General Director

Chairman of the Board of Directors


Tran Thi Thanh Huong


Vu Thi Hong Van


Ho Quoc Binh



THANGLONG METAL WARES JOINT STOCK COMPANY

Sai Dong Street, Phuc Loi Ward, Hanoi

NOTES TO FINANCIAL STATEMENTS*Third Quarter of 2026***I. General information of the company****1. Form of ownership**

Thang Long Metal Wares Joint Stock Company was converted from Thang Long Metal and Energy One-Member State-Owned Limited Liability Company according to Decision No. 760/QĐ-UBND dated September 16, 2008, by the People's Committee of Hanoi City. The company operates under Joint Stock Company Business Registration Certificate No. 0100100618 issued by the Department of Planning and Investment of Hanoi City on November 28, 2008, with the seventh amendment on September 18, 2025.

The company's headquarters is located at Sai Dong Street, Phuc Loi Ward, Hanoi City.

The company's registered charter capital is VND 192,000,000,000, with the actual subscribed charter capital as of September 30 2026, being VND 192,000,000,000; equivalent to 19,200,000 shares, with a par value of VND 10,000 per share.

2. Business field

Industrial production, real estate business.

3. Total number of employees and workers as of September 30, 2026: 1,038 people.

4. The company's operational characteristics during the fiscal year affect the financial statements.

- Production of spare parts and accessories for motor vehicles and motor engines. Details: Production of motorbike spare parts;
- Trading in real estate, land use rights owned, used or leased. Details: Rental services: parking lots, offices, supermarkets, real estate trading;
- Wholesale of other machinery, equipment and spare parts. Details: Buying and selling all kinds of molds and specialized equipment;
- Other production not classified elsewhere. Details: Manufacturing all kinds of molds and specialized equipment, manufacturing and assembling automobiles, refrigeration, household electricity, sanitary equipment and other consumer goods, manufacturing household goods such as oil stoves, pots, pans, electric kettles, electric stoves, gas stoves, decorative lights, public lighting covers, other household appliances;
- Selling motorbikes and motorbikes. Details: Buying and selling motorbikes;
- Manufacturing motorbikes and motorbikes. Details: Manufacturing and assembling motorbikes;
- Selling spare parts and accessories of motorbikes and motorbikes. Details: Buying and selling motorbike spare parts;
- Wholesale of other household items. Details: Buying and selling household items such as oil stoves, pots, pans, electric kettles, electric stoves, gas stoves, decorative lamps, public lighting covers, other household appliances;
- Mechanical processing, metal treatment and coating. Details: Mechanical processing.

The company's operational characteristics during the fiscal year affect the financial statements.

During the year, the Company promoted export activities with traditional customers and expanded to many new customers, leading to the indicators "Sales and service revenue" and "Gross profit from sales and service provision" on the Business Performance Report this period fluctuated significantly compared to the previous quarter.

Continue to implement strict management measures, develop a reasonable business plan, plan to use profits from production and business activities, periodic depreciation of fixed assets and dividends from affiliated companies to pay debts.

Continue to use cash flows from credit loans that have not yet reached the loan limit at the Joint Stock Commercial Bank and exploit additional credit support sources from other individuals.

Corporate structure.

The Company has the following affiliated units:

Address	Main business activities
Factory No. 1	Hanoi Industrial production

Factory No. 3	Hanoi	Industrial production
Factory No. 4	Hanoi	Industrial production
Factory No. 5	Ho Chi Minh City	Industrial production
Trade and Service Center Sales	Hanoi	Sales
Thang Long Metal Wares Joint Stock Company Branch In Hung Yen	Hung Yen	Operates under the authorization of the Company

II. Accounting System and Accounting Policy

2.1 Accounting period and accounting currency

1. Annual accounting period commences from 01 January and ends as at 31 December.
2. The Company maintains its accounting records in VND.

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies:

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

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.

2.3 Basis for preparation of Financial Statements

Financial Statements are presented based on historical cost principle.

Financial Statements of the Company are prepared based on summarization of transactions incurred, then recorded into accounting books of dependent accounting entities and at the offices of the Company.

2.4 Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Value after initial recognition

Financial assets and financial liabilities have not been evaluated at fair value at the end of the annual accounting period due to Circular No. 210/2009/TT-BTC and current regulations requiring Financial Statements presentation and disclosures for financial instruments but does not provide equivalent guidance for measuring and recognizing the fair value of financial assets and financial liabilities.

2.5 Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date.

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Financial Statements is determined on the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting year.

2.6 Cash

Cash comprises cash on hand, demand deposits.

2.7 Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon the liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Held to maturity investments include time deposits held to maturity for the purpose of earning periodic interest, as well as other investments held to maturity.

Investments in associates are initially recorded in the accounting books at cost. After initial recognition, the value of these investments is determined at cost less allowance for diminution in the value of the investment provision for devaluation of investments is made at the end of the period as followings:

- For investment in trading securities: the basis for setting up the provision is the difference between the original cost of the investments recorded in the accounting books and their market value at the time of setting up the provision.
- For investments in associated companies: Provision for investment depreciation is set up when the investing entity incurs a loss, based on the Financial Statement of the associated company at the time of setting up the provision.
- For investments in the middle of the year to maturity: the basis for setting up the provision for doubtful debts is the recovery ability according to the provisions of law.

2.8 Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables is classified as short-term and long-term in the financial statements based on the remaining maturities of the receivables at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an 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 provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.9 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by periodic method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded based on actual cost incurred for each unfinished product.

Provision for devaluation of inventory is established at the end of the year as the difference between the original price of inventory and the net realizable value.

2.10 Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount..

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred related with finance lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses in order to fully recover the capital.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	13-40 years
- Machine, equipment	05-20 years
- Vehicles, Transportation equipment	08 years
- Office equipment and furniture	05 years
- Unlimited land use rights	No depreciation
- Management software	03-05 years

2.11 Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- | | |
|-------------------------|-----------------|
| - Buildings, structures | 35 years |
| - Land use rights | No depreciation |

2.12 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.14 Prepaid expenses

The expenses incurred but related to operating results of several accounting years are recorded as prepaid expenses and are allocated to the operating results in the following accounting years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

- Prepaid expenses including land rentals are recognised in the income statement in the financial year on a straight-line basis over the term of the contract.
- Tools and equipment include assets that the Company holds for use in the normal course of business operations, with the original cost of each asset being less than VND 30 million and therefore not qualifying to be recognized as fixed assets under current regulations. The original cost of tools and equipment is allocated using the straight-line method over a period ranging from 2 months to 36 months.
- Repair costs of fixed assets are recognised at cost and are amortised on a straight-line basis over a finite period ranging from 12 months to 36 months.
- Other prepaid expenses are recognised at cost and are amortised on a straight-line basis over their useful lives ranging from 03 months to 36 months.

2.15 Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables is classified as short-term and long-term in the financial statements based on the remaining maturities of the payables at the reporting date.

2.16 Borrowings and finance lease liabilities

The value of the financial lease liability is the total amount payable calculated by the present value of the minimum lease payment or the fair value of the financial lease.

Loans and financial lease liabilities are monitored for each lending entity, each loan agreement and the payment term of the loans and financial lease liabilities. In case of loans and liabilities in foreign currency, detailed monitoring is performed in the original currency.

2.17 Borrowing costs

Borrowing costs are recorded as production and business expenses in the period incurred, except for borrowing costs directly related to the investment in construction or production of unfinished assets which are included in the value of that asset (capitalized).

2.18. Accrued expenses

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.19 Unearned revenues

Unearned revenue includes revenue received in advance, which is the amount that customers have paid in advance for one or more financial years for leasing assets.

Unearned revenue is transferred to sales and service revenue at the amount determined in accordance with each financial year.

2.20 Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Retained earnings reflect the company's business results (profit or loss) after corporate income tax and the company's profit distribution or loss handling.

Dividends payable to shareholders are recorded as payables on the Company's balance sheet after the dividend payment notice of the Company's Board of Directors and the dividend ex-dividend date notice of the Vietnam Securities Depository Center.

2.21 Revenues

Revenue is recognized when it is probable that the economic benefits will flow to the Company, which can be reliably measured. Revenue is determined at the fair value of the amounts received or to be received after deducting trade discounts, sales discounts, sales returns.

Financial income.

Revenue arising from interest, shared profits, and other financial operating revenues are recognized when they simultaneously satisfy the following two (2) conditions:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.22 Revenue deductions

The deduction from sales revenue and service provision arising in the year is the returned goods.

The returned goods arising in the same year as the consumption of the products, goods and services are adjusted to reduce the revenue of the year of occurrence. In case the products, goods and services have been consumed in previous years, and the revenue deductions arise in the following year, the revenue is recorded as a reduction according to the principle: if it arises before the time of issuing the financial statements, the revenue is recorded as a reduction on the Financial Statement of the year of reporting (the previous year), and if it arises after the time of issuing the Financial Statement, the revenue of the year of occurrence (the following year) is recorded as a reduction.

2.23 Cost of goods sold

Cost of goods sold and services provided refers to the total expenses incurred for finished products, goods, materials sold, and services provided to customers during the period. These costs are recognized in alignment with the revenue generated during the period and ensure adherence to the principle of prudence. Instances of material and goods wastage exceeding standards, normally exceeded costs, inventory losses after deducting the responsibilities of related groups or individuals, etc., are fully and promptly recorded into the cost of goods sold for the period.

2.24 Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Expenses or losses relating to financial investment activities;

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.25 Corporate income tax

a. Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

b. Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the fiscal year ended as at 30 September 2026.

2.26 Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

2.27 Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.28 Segment information

The Company's characteristic is that mechanical production and business activities account for over 90% of total sales revenue, providing services and all production and business activities of the Company take place in Vietnam. Therefore, the Company does not prepare and present Segment Reports by business sector and by geographical area.

III, Additional information for items presented in the Balance Sheet:

Unit: Dong

	Period end number 30/09/2026	Beginning of year number 01/01/2026
01. Cash and cash equivalents		
- Cash on hand	187,629,724	133,381,932
- Cash deposit	58,632,222,450	14,742,990,103
- Cash equivalents		
Total	58,819,852,174	14,876,372,035
02. Financial investments	Period end number 30/09/2026	Beginning of year number 01/01/2026
a. Held to maturity investment		
- Term deposit <12M	0	0
- Term deposit >12M	56,747,476,897	40,742,546,897
Total	56,747,476,897	40,742,546,897
b. Trading securities		
Shares of Vietnam Joint Stock Commercial Bank for Investment and Development (code BID - quantity 37,035 shares)	462,500,000	462,500,000
Total	462,500,000	462,500,000
c. Investing in other entities		
Investment in Associates	131,253,596,656	131,253,596,656
Goshi - Thang Long Auto Motorcycle Parts Co., Ltd. (Capital contribution 30%)		
Total	131,253,596,656	131,253,596,656

	Period end number 30/09/2026	Beginning of year number 01/01/2026
03. Inventories		
- Raw material	70,142,032,871	48,014,901,302
- Tools, supplies	7,503,379,676	7,172,853,357
- Work in progress	24,345,367,347	24,584,645,428
- Finished goods	39,429,290,825	32,814,214,163

- Goods	4,384,589,856	4,384,589,856
- Goods for sale	0	0
Total	145,804,660,575	116,971,204,106

* Data explanation and other explanations (if any)

04. Increase and decrease of tangible fixed assets:

Item	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
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1. Historical cost of tangible fixed assets

- Beginning balance	228,871,360,245	450,394,600,994	14,300,410,382	40,897,927,432	-	734,464,299,053
- Increased during the year	428,430,338	7,746,947,094	3,334,033,708	991,760,000	-	12,501,171,140
In which + Purchased	112,000,000	6,456,947,094	3,334,033,708	991,760,000	-	10,894,740,802
+ Build	316,430,338	-	-	-	-	316,430,338
+ Other increases	-	1,290,000,000	-	-	-	1,290,000,000
- Decreased during the year	-	32,846,059,806	-	-	-	32,846,059,806
In which: + Liquidation	-	32,846,059,806	-	-	-	32,846,059,806
+ Disposal	-	-	-	-	-	-
+ Switch to investment	-	-	-	-	-	-
- Ending balance of the year	229,299,790,583	425,295,488,282	17,634,444,090	41,889,687,432	-	714,119,410,387

2. Accumulated depreciation:

- Beginning balance	181,731,000,118	409,675,351,314	10,513,110,119	20,106,395,005	0	622,025,856,556
- Increased during the year	6,104,110,367	11,051,122,870	2,285,975,119	3,126,735,223	0	22,567,943,579
- Decreased during the year	0	32,711,997,684	0	0	0	32,711,997,684
- Ending balance of the year	187,835,110,485	388,014,476,500	12,799,085,238	23,233,130,228	0	611,881,802,451

3. Net carrying amount of tangible fixed assets(1 - 2)

- At the beginning of the year	47,140,360,127	40,719,249,680	3,787,300,263	20,791,532,427		112,438,442,497
- At the end of the year	41,464,680,098	37,281,011,782	4,835,358,852	18,656,557,204		102,237,607,936
In which + Fixed assets used as collateral for loans.						-
+ Fixed assets temporarily not in use						-
+ Fixed assets awaiting liquidation.						-

05. Increase and decrease of tangible fixed assets under financial lease:

Item	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
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1. Historical cost of tangible fixed assets under financial lease

- Beginning balance	-	34,920,917,330	-	-	-	34,920,917,330
- Increased during the year	-	9,668,500,000	-	-	-	9,668,500,000
In which + Purchased	-	9,668,500,000	-	-	-	9,668,500,000
+ Build	-	-	-	-	-	-
- Decreased during the year	-	3,334,033,710	-	-	-	3,334,033,710

In whic + Liquid	-	-	-	-	-	-
+ Dispos	-	3,334,033,710	-	-	-	3,334,033,710
+ Switch to inv	-	-	-	-	-	-
- Ending balance of t	-	41,255,383,620	-	-	-	41,255,383,620

2. Accumulated depreciation:

- Beginning balance	0	7,760,300,416	0	0	0	7,760,300,416
- Increased during the	0	3,756,573,522	0	0	0	3,756,573,522
- Decreased during the	0	1,667,016,921	0	0	0	1,667,016,921
- Ending balance of the	0	9,849,857,017	0	0	0	9,849,857,017

3. Net carrying amount of tangible fixed assets under financial lease (1 - 2)

- At the beginning of the	0	27,160,616,914				27,160,616,914
- At the end of the year	0	31,405,526,603				31,405,526,603
In whic + Fixed assets used as collateral for loans.						-
+ Fixed assets temporarily not in use						-
+ Fixed assets awaiting liquidation.						-

* Data explanation and other explanations.

- Fully depreciated fixed assets still in use.
- Reason for increase or decrease.

06. Increase and decrease of intangible fixed assets:

Item	Land use rights	Publishing rights	Copyright, patent	Computer software	Others	Total
1. Historical cost of intangible fixed assets						
- Beginning balance	0	0	0	4,385,702,820	0	4,385,702,820
- Increased during the	0	0	0	1,916,000,000	0	1,916,000,000
In whic + Purch	0	0	0	1,916,000,000	0	1,916,000,000
+ Creat	0	0	0	0	0	0
- Decreased during the	0	0	0	0	0	0
In whic + Liquid	0	0	0	0	0	0
+ Dispos	0	0	0	0	0	0
+ Other	0	0	0	0	0	0
- Ending balance of t	0	0	0	6,301,702,820	0	6,301,702,820
2. Accumulated depreciation:						
- Beginning balance	0	0	0	4,068,087,765	0	4,068,087,765
- Increased during the	0	0	0	228,494,360	0	228,494,360
- Decreased during the	0	0	0	0	0	-
- Ending balance of the	0	0	0	4,296,582,125	0	4,296,582,125

3. Net carrying amount of intangible fixed assets (1 - 2)

- At the beginning of the year	0	0	0	317,615,055	0	317,615,055
- At the end of the year	0	0	0	2,005,120,695	0	2,005,120,695

* Data explanation and other explanations.

07. The situation of increase and decrease of investment real estate:						
Item	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
1. Historical cost of investment real estate						
- Beginning balance	215,523,522,871	-	-	-	-	215,523,522,871
- Increased during the year	-	-	-	-	-	-
In which + Purchase	-	-	-	-	-	-
+ Other increase	-	-	-	-	-	-
- Decreased during the year	-	-	-	-	-	-
In which + Liquidation	-	-	-	-	-	-
+ Disposal	-	-	-	-	-	-
+ Switch to investment real estate	-	-	-	-	-	-
- Ending balance of the year	215,523,522,871	-	-	-	-	215,523,522,871
2. Accumulated depreciation:						
- Beginning balance	57,360,232,365	0	0	0	0	57,360,232,365
- Increased during the year	4,466,382,070	0	0	0	0	4,466,382,070
- Decreased during the year	-	0	-	-	-	-
- Ending balance of the year	61,826,614,435	0	0	0	0	61,826,614,435
3. Net carrying amount of investment real estate (1 - 2)						
- At the beginning of the year	158,163,290,506	0	0	0	-	158,163,290,506
- At the end of the year	153,696,908,436	0	0	0	-	153,696,908,436
In which + Fixed assets used as collateral for loans.	-	-	-	-	-	-
+ Fixed assets temporarily not in use	-	-	-	-	-	-
+ Fixed assets awaiting liquidation.	-	-	-	-	-	-
08. Prepaid expenses					Period end number 30/09/2026	Beginning of year number 01/01/2026
(1) - Short term						
- Export tools and equipment					5,205,954,075	2,694,354,225
- Fixed asset repair costs					3,267,186,536	1,334,456,091
- Others					1,951,958,856	2,357,784,838
Total					10,425,099,467	6,386,595,154
(2) - Long term						
- Cost of tools and equipment awaiting allocation					12,845,301,991	16,491,190,056
- Fixed asset repair costs					0	3,685,878,484
- Land rental costs at Le Minh Xuan Industrial Park					0	0
- Infrastructure rental cost of Quang Minh Industrial Park, Hung Yen					37,757,861,376	37,757,861,376

- Others	2,032,487,211	1,492,525,360
Total	52,635,650,578	59,427,455,276

* Reason for increase or decrease.

	Period end number 30/09/2026	Beginning of year number 01/01/2026
09. Tax and other payables to the State budget		
- Value added tax	449,381,267	449,381,267
- Special sale tax	0	0
- Export, import duties	213,430,528	212,999,626
- Corporate income tax	3,516,461,838	0
- Personal income tax	414,286,776	46,053,939
- Natural resource tax	5,438,160	5,586,680
- Land tax and land rental	6,862,425,819	27,581,772
- Other taxes	7,649,648	0
- Fees and other obligations	1,960,643,850	1,960,643,850
Total	13,429,717,886	2,702,247,134
10. Short-term unearned revenue.	Period end number 30/09/2026	Beginning of year number 01/01/2026
Revenue received in advance from leasing assets	1,658,733,329	3,820,606,055

11. The situation of increase and decrease of equity capital.

Item	Beginning of year number 01/01/2026	Increase during the period	Decrease during the period	Period end number 30/09/2026
A	1	2	3	4
1. Owner's equity	192,000,000,000	-	-	192,000,000,000
2. Capital surplus	217,386,850	-	-	217,386,850
3. Other owners' equity	177,036,846,756	19,408,227,174	-	196,445,073,930
4. Treasury shares	-	-	-	-
5. Exchange rate difference	-	-	-	-
6. Equity funds	14,520,649,520	16,974,806,980	19,408,227,174	12,087,229,326
7. Undistributed profit after tax	56,582,689,932	70,658,761,172	64,181,093,147	63,060,357,957
Total	440,357,573,058	107,041,795,326	83,589,320,321	463,810,048,063

* Reason for increase or decrease.

IV. Additional information for items presented in the Income Statement.		
	This period Third Quarter of 2026	Previous period Third Quarter of 2025
12. Details of Revenue and Other Income.		
- Revenue from sale of goods	301,935,004,421	251,745,401,965
In which: Revenue from goods exchange	0	0
- Revenue from rendering of services	0	0
In which: Service exchange revenue	0	0
- Financial operating revenue.	107,980,228	848,645,176
In which:		
+ Interest, dividends, profits shared.	107,980,228	848,645,176

+ Realized exchange rate difference.	0	0
+ Unrealized exchange rate gain.	0	0

	This period Third Quarter of 2026	Previous period Third Quarter of 2025
13. Adjustment of increases and decreases in taxable income of corporate income tax		
(1) Total accounting profit before tax	3,139,388,481	2,822,886,684
(2) Income not included in taxable income.	0	0
(3) Expenses are not deductible from taxable income.	0	0
(4) Unused loss (Losses from previous years are deducted from pre-tax profit)	0	0
(5) Taxable income for the year (5 = 1 - 2 + 3 - 4)	3,139,388,481	2,822,886,684

14. Production and business cost by items

	This period Third Quarter of 2026	Previous period Third Quarter of 2025
14.01 Cost of sales by element		
- Raw materials expenses	0	1,931,667
- Labour expenses	197,115,302	224,708,446
- Depreciation and amortisation expenses	0	0
- Expenses from external services	1,386,429,405	444,362,358
- Expenses from external services	37,151,039	67,833,051
Total	1,620,695,746	738,835,522

	This period Third Quarter of 2026	Previous period Third Quarter of 2025
14.02 Management costs by element		
★ Raw materials expenses	871,511,771	709,959,868
- Labour expenses	15,515,176,439	12,066,686,507
- Depreciation and amortisation expenses	494,267,348	427,291,436
- Tax and fee costs	1,983,836,082	2,002,340,192
- Expenses from external services	1,861,828,604	1,326,723,254
- Expenses from external services	2,565,309,688	2,746,367,823
Total	23,291,929,932	19,279,369,080

	This period Third Quarter of 2026	Previous period Third Quarter of 2025
14.03 Production and business cost by items		
- Chi phí nguyên liệu, vật liệu	198,663,708,210	151,844,887,111
- Chi phí nhân công	39,743,150,927	31,857,535,973
- Chi phí khấu hao TSCĐ	7,607,747,396	6,895,314,491
- Chi phí dịch vụ mua ngoài	20,142,574,454	16,109,452,863
- Chi phí khác bằng tiền	2,732,055,885	2,877,669,713
Total	268,889,236,872	209,584,860,151

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

	This period Third Quarter of 2026	Previous period Third Quarter of 2025
12. Information on non-cash transactions occurring during the reporting year.		

- The acquisition of assets by assuming directly related liabilities or through a finance lease.	-	-
- The conversion of debt into equity.		

	This period Third Quarter of 2026	Previous period Third Quarter of 2025
13. Cash and cash equivalents that the Enterprise holds but does not use.		
- Deposits and bets.		
- others		

VI. Other information
-Contingent liabilities.
- Events occurring after the balance sheet date.
- Comparison information: get results to compare this period with the previous period: from 01/07/2025 to 30/09/2025
- Other information

VII. Overall assessment of indicators and recommendations:.....

Preparer

Chief Accountant

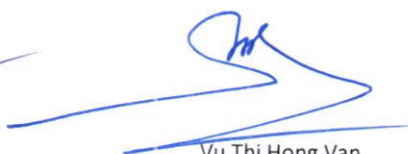
General Director

Prepared on October 20, 2026

Chairman of the Board of Directors



Tran Thi Thanh Huong



Vu Thi Hong Van



Ho Quoc Binh



Phạm Hồng Thanh