

THE VEGETEXCO PORT JOINT STOCK COMPANY
No. 1 Nguyen Van Quy, Phu Thuan Ward, HCMC

Tax Code : 0302336158



SOCIALIST REPUBLIC OF VIETNAM
INDEPENDENCE - FREEDOM - HAPPINESS



FINANCIAL STATEMENTS

QUARTER III/2026

Reporting unit : The Vegetexco Port Joint Stock Company

Address: No. 1 Nguyen Van Quy, Phu Thuan Ward, HCMC

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Form: B 01 - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27nd 2025 of the Ministry of Finance)

FINANCIAL SITUATION REPORT

Quarter III in 2026

AT DAY 30 MONTH 09 YEAR 2026

ARTICLE		CODE	Note	Balance at the end of the quarter	Balance at the beginning of the year
1		2	3	4	5
A. SHORT-TERM ASSETS (100=110+120+130+140+150)		100		5.873.715.440.833	5.608.646.673.735
I. Cash and cash exchangeable		110		10.558.857.825	42.687.386.133
1. Cash		111	V.1	2.558.857.825	29.037.386.133
2. Cash exchangeable		112		8.000.000.000	13.650.000.000
II. Short-term financial investments		120		-	11.100.000.000
1. Held-to-Maturity investments		123	V.2		11.100.000.000
III. Short-term receivables		130		5.862.689.570.894	5.417.523.748.590
1. Short-term Receivables from Customers		131	V.4	5.517.668.930.148	5.075.322.255.823
2. Prepayment to short suppliers		132	V.5	548.638.009	569.827.609
3. Short-term intercompany receivables		133			
5. Other receivable		135	V.6	387.099.447.396	384.259.109.817
6. Provision for bad short-term receivables		136		(42.627.444.659)	(42.627.444.659)
7. Insufficient Assets		137			
IV. Inventory		140		2.247.471	137.019.885.271
1. Inventory, the purchased goods are on the way		141	V.8	2.247.471	137.019.885.271
2. Provision for decline in inventory (*)		142			
V. Provision for decline in inventory		160		464.764.643	315.653.741
1. Short-term prepaid expenses		161	V.13a	149.110.902	
2. Input VAT		162			
3. Taxes and Receivables from State Budget		163	V.9	315.653.741	315.653.741

Currency: VND



ARTICLE	CODE	Note	Balance at the end of the quarter	Balance at the beginning of the year
1	2	3	4	5
B. LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		37,977,386,544	29,083,851,347
I. Long-term receivables	210		10,052,000,000	-
1. Long-term others receivable	215	V.7	10,052,000,000	-
II. Fixed assets	220		6,169,559,867	7,303,822,954
1. Tangible fixed assets	221	V.10	6,169,559,867	7,303,822,954
- The original price	222		46,877,224,299	46,877,224,299
- Accumulated depreciation	223		(40,707,664,432)	(39,573,401,345)
2. Intangible fixed assets	227	V.11		
- The original price	228			
- Accumulated depreciation	229			
IV. Long-term financial investments	250		21,755,826,677	21,683,447,428
1. Production in progress: long-term	251			
2. Capital Construction in Progress	252	V.12	21,755,826,677	21,683,447,428
VI. Other long term assets	270		-	96,580,965
1. Long-term deferred costs	271	V.13b		96,580,965
2. Deferred income tax assets	272			
TOTAL ASSETS (280=100+200)	280		5,911,692,827,377	5,637,730,525,082
C. LIABILITIES (300=310+330)	300		5,655,175,542,863	5,389,196,699,174
I. Current liabilities	310		5,655,175,542,863	5,389,196,699,174
1. Payables to seller: short-term	311		3,374,324,983,521	2,999,199,386,199
2. Short term Advances Received from the Customers	312		46,952,000	
3. Dividends payable	313		130,370,920	
4. Taxes and Obligations to State Budget	314	V.15	3,075,828,726	2,718,287,492
5. Payables to employees	315			547,000,000
6. Short-term expenses	316	V.14	8,887,774,985	11,531,773,353
7. Other short-term payables	320	V.16a	1,108,395,357,892	1,434,877,609,511
8. Short-term borrowings and financial leases	321		1,160,200,000,000	940,217,637,800
9. Reward and Welfare Fund	323		114,274,819	105,004,819

ARTICLE	CODE	Note	Balance at the end of the quarter	Balance at the beginning of the year
1	2	3	4	5
II. Long-term liabilities	330		-	-
1. Others Long-term payable	331	V.16b		
B. OWNERS' EQUITY	400		256.517.284.514	248.533.825.908
I. Owners' Equity	410		256.517.284.514	248.533.825.908
1. Business capital	411	V.17a	82.146.920.000	82.146.920.000
1. Common stock with voting rights	411a		82.146.920.000	82.146.920.000
2. Paid-in capital	412		32.390.192.180	32.390.192.180
4. Other capital	414		8.992.842.084	8.992.842.084
5. Treasury stock	415		(8.157.331.384)	(8.157.331.384)
8. Investment & Development Fund	418		36.917.711.068	36.917.711.068
10. Retained earnings	420	V.20b	104.226.950.566	96.243.491.960
- Accumulated undistributed profit after tax at end of last period	420a		96.013.491.960	78.999.056.212
- Undistributed profit after tax this period	420b		8.213.458.606	17.244.435.748
TOTAL RESOURCES	440		5.911.692.827.377	5.637.730.525.082

Prepared by



Trương Thị Hai Yên

Chief Accountant



Trương Thị Hai Yên

19th October 2026

LEGAL REPRESENTATIVE



Phạm Ngọc Quỳnh

Income Statement
Quarter III in 2026
AT DAY 30 MONTH 09 YEAR 2026

ARTICLE	CODE	Note	Quarter III/2026		Cumulation from the beginning of the year to the end of the quarter	
			This Year	Last Year	This Year	Last Year
1. Gross sales of merchandise and services	01		2.882.773.650.067	3.118.501.609.083	9.530.849.364.035	8.691.331.506.857
2. Deduction	02					
3. Net sales of merchandise and services	10	V.19a	2.882.773.650.067	3.118.501.609.083	9.530.849.364.035	8.691.331.506.857
4. Cost of goods sold	11	V.19b	2.877.460.581.964	3.108.962.090.511	9.509.779.025.062	8.664.212.970.480
5. Gross profit from sale of merchandise and services	20		5.313.068.103	9.539.518.572	21.070.338.973	27.118.536.377
7. Financial income	22	V.19c	118.630.342.151	61.444.375.884	378.517.992.926	240.399.946.237
8. Financial expenses	23	V.19d	121.390.486.289	68.787.285.155	382.537.734.952	252.297.263.369
Interest expenses	24		61.835.877.556	22.997.302.350	182.613.819.463	123.847.940.870
9. Selling expenses	25	V.19g	896.742.048	635.375.970	3.472.048.119	1.817.858.631
10. General and administration expenses	26	V.19h	1.232.295.203	1.140.861.729	3.516.374.741	3.720.391.005
11. Operating profit (loss)	30		423.886.714	420.371.602	10.062.174.087	9.682.969.609
12. Other income	31	V.19e	84.671.443	56.656.801	204.649.173	450.926.336
13. Other expenses	32	V.19f		831.203	2	882.629
14. Profit (loss) from other activities	40		84.671.443	55.825.598	204.649.171	450.043.707
15. Accounting profit (loss) before tax	50	V.20a	508.558.157	476.197.200	10.266.823.258	10.133.013.316
16. Income tax payable	51	V.19i	101.711.632	95.239.440	2.053.364.652	2.026.602.663
17. Deferred income tax	52					
18. Net profit (loss) after tax	60	V.20b	406.846.525	380.957.760	8.213.458.606	8.106.410.653
19. Earnings per share	70		52	49	1.020	1.036
20. Decrease in earning per share	71		52	49	1.020	1.036

Prepared by

Trương Thị Hải Yến

Chief Accountant

Trương Thị Hải Yến



Phạm Ngọc Quỳnh

CASH FLOW STATEMENT*(Indirect method)*

FROM DATE: 01/01/2026 TO DATE: 30/09/2026

Currency: VND

ARTICLE	CODE	Accumulated from the beginning of the year to the end of the quarter	
		Quarter III/2026 (3)	Quarter III/2025 (4)
I. Cash flows from operating activities	(2)		
1. Profit before tax	01	10.266.823.258	10.133.013.316
2. Adjustment of following items			
Fixed asset depreciation	02	1.134.263.087	1.238.073.741
- Allowances	03	-	-
- Foreign exchange rate differences	04	(713.590.082)	3.796.578.125
- Gains (loss) from investing activities	05	(456.094.593)	(550.268.171)
- Interest expenses	06	183.172.971.463	123.847.940.870
- Other adjustments	07	-	-
3. Profit from operating activities before working capital changes	08	193.404.373.133	138.465.337.881
- Increase/Decrease in accounts receivable	09	(455.217.822.304)	(395.298.050.757)
- Increase/Decrease in inventory	10	137.017.637.800	(53.461.072.397)
- Increase/Decrease in accounts payables (excluding interest payables, income tax payable)	11	51.629.594.581	1.325.187.324.705
- Increase/Decrease in prepaid expenses	12	(52.529.937)	3.755.785.485
- Interest expense paid	14	(185.816.969.831)	(124.695.112.882)
- Income tax paid	15	(4.338.159.294)	(2.432.051.867)
- Other cash received from operating activities	16		
- Other cash paid for operating activities	17	(220.730.000)	(243.000.000)
Net cash from operating activities	20	(263.594.605.852)	891.279.160.168
II. Cash flows from investing activities			
1. Acquisition of fixed assets and other non-current assets	21	(72.379.249)	(72.683.428)
2. Proceeds from sale of fixed assets and other non-current assets	22		

ARTICLE

(1)

3. Loan to other company, acquisition of debt instruments of other company

4. Recovery of loan, proceeds from sale of debt instruments

5. Investments in associates

6. Recovery of investments in associates

7. Interest and dividend received

Net cash from investing activities

III. Cash flows from financing activities

1. Proceeds from issuance of stock and receipt of capital contributed

2. Payments to owner for capital contributed, payments to acquire or redeem the enterprise's shares

3. Proceeds from borrowing

4. Payments of principal

5. Payments of financial lease

6. Dividends paid for owners

Net cash from financing activities

Net cash increase/ decrease during the year (50 = 20+30+40)

Cash and cash equivalent at beginning of period

Effects of changes in foreign exchange rate

Cash and cash equivalent at end of period (70 = 50+60+61)

Prepared by



Trương Thị Hải Yến

Chief Accountant



Trương Thị Hải Yến



Phạm Ngọc Quỳnh

NOTES TO THE FINANCIAL STATEMENTS

Quarter III/2026

I. CHARACTERISTICS OF BUSINESS'S OPERATIONS

1. Form of capital ownership:

VEGETEXCO PORT JOINT STOCK COMPANY was converted from Vegetable and Fruit Logistics Company (a SOE under Vietnam National Vegetable and Fruit Corporation., JSC) according to Decision No. 20/02/2001 of the Prime Minister. Business Registration Certificate No. 4103000427 dated May 25, 2001.

Business Registration Certificate No.: 0317965381 issued by Ho Chi Minh City Department of Planning and Investment on August 03, 2023. Registered for the 13th change on October 11, 2022 with business code 0302336158

The charter capital of the Company according to the Business Registration Certificate is **82,146,920,000 VND**.

The contributed capital of the Company as of September 30, 2026 is **82,146,920,000 VND**.

The head office of the Company is at No. 1 Nguyen Van Quy, Phu Thuan Ward, District 7, HCMC.

2. Business field:

The Company's business field is trade and services.

3. Business lines:

Port and buoy exploitation. Trade in warehousing and office leasing. Trade, dealers of vegetable and fruit varieties, processed products from vegetables, agricultural and seafood products; machinery and equipment for consumer goods. Services: loading, unloading, packing of import and export goods; shipping agents and maritime brokers. Direct import and export: vegetables, fruits, ornamental plants; vegetable and fruit products; spices, agriculture, forestry, seafood, handicrafts, consumer goods, machinery and equipment, spare parts, chemical materials, means of transportation. Investment in construction of infrastructure for residential areas and industrial parks. Housing business. Real estate brokerage. Real estate services. Construction of civil and industrial building; Domestic and international travel business. Processing of agricultural, forestry and seafood products. Sales of forest products.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Annual accounting period (starting from January 01 and ending on December 31).
2. The currency used in accounting is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND REGIMES APPLIED

1.1. Accounting regimes applied:

The Company applies the Vietnamese Accounting Regime issued in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, the amended and supplemented circulars and the Enterprise Accounting Regime, Vietnamese Accounting Standards issued by the Ministry of Finance.

1.2. Declaration on compliance with Accounting Standards and Accounting Regime:

The Company applies the Vietnamese Accounting Standards and guideline documents issued by the State. The Financial Statements are prepared and presented in accordance with all regulations of each standard and circular which guides the implementation of current Accounting Standards and Regimes.

IV. ACCOUNTING POLICIES APPLIED

1. Change in accounting policies

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime, replacing Circular 200/2014/TT-BTC on the corporate accounting regime and taking effect from January 01, 2026.

2. Principles for determining cash equivalents

Cash and cash equivalents are short-term investments with maturity not exceeding 3 months which are readily convertible into cash and are subject to an insignificant risk of change in value since the acquisition date at the reporting date.

3. Principles for recognizing inventories

Inventories are calculated according to the original costs. If the net realizable value is lower than the original cost, inventories are calculated by net realizable value. The original costs of inventories include the cost of purchasing and the related costs incurred directly to get the inventory at the current location and status.

Inventory value at the end of period is determined on the weighted average basis

Inventories are accounted for on a regular basis.

Provision for inventory devaluation made at the end of the period is the difference between the original cost of inventories and the net realizable value.

4. Principles for recognizing trading receivables and other receivables

Accounts receivable from customers, prepaid payments to suppliers, internal receivables and other receivables at the time of reporting in case of:

- Having a recovery or payment term of less than 1 year shall be classified as a short-term asset.
- Having a recovery or payment term of more than 1 year shall be classified as a long-term asset.

Provision for doubtful receivables: Provision for doubtful receivables shows the expected value of the receivables that may not be paid by the customers for the receivables at the time of preparing the Financial Statements.

5. Principles for recognizing and depreciating fixed assets

Tangible fixed assets, intangible fixed assets are recognized at the original cost. In the course of use, tangible fixed assets and intangible fixed assets are recognized at the original cost, accumulated depreciation and retaining value.

Depreciation is based on straight-line method. The depreciation period is estimated as follows:

Houses, buildings	06 - 30 years
Machinery, equipment	06 - 15 years
Means of transportation	06 - 10 years
Office facilities	03 - 10 years
Intangible assets and other assets	04 - 11 years

6. Principles for recognizing financial investments

Short-term investment securities are bought and sold on the stock market and can recover capital in no more than one year.

Short-term investment securities are recognized at the actual purchase price of securities (original cost including the purchase price and transaction brokerage fees.

At the end of the year, if the market price of short-term investment securities is reduced below the original cost the provision for impairment of short-term investment securities shall be made.

Financial investments at the time of reporting in case of:

- Having a recovery or maturity term of no more than 3 months from the date of purchase of such investment shall be considered "cash equivalents"
- Having a recovery term of less than 1 year shall be classified as a short-term asset
- Having a recovery term of more than 1 year shall be classified as a long-term asset

7. Principles for recognizing and capitalizing borrowing costs

Borrowing costs are recognized in the production and business expenses in the period when incurred, deducting the borrowing costs directly related to construction investment or production of unfinished assets which are included in the value of such assets (capitalized) when all the conditions specified in No. 16 "Borrowing costs",

8. Principles for recognizing and allocating prepaid expenses

Prepaid expenses related only to production and business expenses of the current fiscal year are recognized as short-term prepaid expenses.

Tools and equipment used of great value; the cost of overhauling fixed assets incurred at one time of too large shall be accounted into long-term prepaid expenses for gradual allocation to business results over many years.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each accounting period are based on the nature and extent of each type of expense to select reasonable allocation methods and forms. Prepaid expenses are gradually allocated to production and business expenses using the straight-line

9. Principles for recognizing payable expenses

The actual expenses have not been incurred but are deducted in advance from production and business expenses in the period to ensure that the actual expenses incurred do not cause a surge to production and business expenses on the basis of ensuring the principle of appropriateness between revenue and expenses. When expenses incur, if there is a difference with the amount appropriated, the accountant shall make additional entries or write down expenses corresponding to the difference.

10. Principles for recognizing trading payables and other payables

Payables to suppliers, internal payables, other payables, loans at the time of reporting in case of:

- Having payment term of less than 1 year shall be classified as short-term debt.
 - Having payment term of more than 1 year shall be classified as long-term debt.
- Deferred income tax is classified as long-term debt.

11. Principles for recognizing equity

Owner's equity is recognized according to the actual contributed capital and the contributed capital from the issuance of shares is recognized at par value.

Capital surplus is recognized as an increase difference due to the issuance of shares higher than par.

Dividends payable to shareholders are recognized as payables in the Company's Balance Sheet after the dividend announcement of the Board of Directors of the Company.

Fund shares are issued by the Company and subsequently redeemed. Fund shares are recognized at the actual value and presented on the Balance Sheet as a decrease in The exchange rate difference reflected on the Balance Sheet arises the end-of-period revaluation of foreign currency items of basic construction investment activities.

Undistributed after-tax profit on the Balance Sheet is profit from the operation of the business after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of the previous years.

12. Principles and methods for recognizing turnover

Sales Revenue

Sales revenue is recognized when at the same time, the following conditions are met:

The majority of the risks and benefits associated with ownership of product or goods have been transferred to the customers;
The Company no longer holds the right to manage the goods as the owner of the goods or the control of the goods;
Revenue is determined with relative certainty.

The Company has obtained or will obtain an economic benefit from the sales transaction;

Identify the expenses related to sales transactions.

Revenue from service provision

The revenue from service provision is recognized when the outcome of that transaction is determined reliably. If the service provision is related to several periods, the revenue is recognized in the period in accordance with the results of the work completed on the date of the Balance Sheet of that period.

The outcome of a service provision transaction is determined when the following conditions are met:

- Revenue is determined with relative certainty.
- Possibly obtain economic benefits from the service provision transaction;
- Determine the work completed on the date of the Balance Sheet;
- Determine the costs incurred for the transaction and the costs to complete that service provision transaction.

The portion of service work completed is determined by the method of assessing completed work.

Revenue from financial activities

The revenue arising from interest, royalties, dividends, distributed profits and other financial activities revenues is recognized when at the same time, the following two (2) conditions are met:

- Possibly obtain economic benefits from the service provision transaction;
- Revenue is determined with relative certainty.

Dividends and distributed profits are recognized when the Company has the right to receive dividends or profits from the capital contribution.

13. Principles and methods for recognizing financial expenses

Expenses recognized in financial expenses include:

- Expenses or losses related to financial investment activities;
- Loans and borrowing costs.
- Losses due to changes in exchange rates of transactions arising related to foreign currencies.
- Provision for impairment of securities

The above amounts are recognized according to the total arising in the year, not offset with financial activity revenue.

14. Principles and methods for recognizing current income tax, deferred income tax

Current corporate income tax is determined on the basis of taxable income and the corporate income tax rate in the current year.

Quarterly, record the current corporate income tax amount temporarily paid into the current income tax. At the end of the fiscal year, the difference will be recorded to increase or decrease the amount of corporate income tax payable based on the declaration of corporate income tax finalization.

Deferred income tax is determined on the basis of deductible temporary differences, taxable temporary differences and CIT rates.

V. Additional information for items presented in the Balance Sheet and Income Statement.

1. CURRENCY	30/09/2026	01/01/2026
Cash	1.012.254	21.463.223
Bank deposit	2.557.845.571	29.015.922.910
Cash equivalents	8.000.000.000	13.650.000.000
Total:	10.558.857.825	42.687.386.133
2. SHORT-TERM FINANCIAL INVESTMENTS	30/09/2026	01/01/2026
* Term deposit		11.100.000.000
Total:	-	11.100.000.000
3. SHORT-TERM LOAN RECEIVABLES	30/09/2026	01/01/2026
Total:	-	-
4. ACCOUNTS RECEIVABLE FROM	30/09/2026	01/01/2026
* Otrans Southern Joint Stock Company	28.627.444.659	28.627.444.659
* Hanoi Package Processing and Export-Import JSC	67.266.321.141	121.908.101.290
* Tin Phat Trading and Construction Investment JSC	2.176.752.063.439	1.955.158.253.931
* CHIPSGOOD - VEGETEXCO Joint Stock Company	1.285.994.673.866	939.064.721.855
* Other	1.959.028.427.043	2.030.563.734.088
Total:	5.517.668.930.148	5.075.322.255.823
5. ADVANCED PAYMENTS TO SUPPLIERS	30/09/2026	01/01/2026
* NPT Steel. LLC	345.570.337	345.570.337
* Triple-S Steel Supply	202.675.272	202.675.272
* Other	392.400	21.582.000
Total:	548.638.009	569.827.609
6. OTHER SHORT-TERM RECEIVABLES	30/09/2026	01/01/2026
- Interest on late payment of goods	371.429.959.509	358.629.468.627
- Other receivables	64.655.887	8.649.190
- Advance payments	1.604.832.000	11.620.992.000
- Income from business cooperation, other	14.000.000.000	14.000.000.000
Total:	387.099.447.396	384.259.109.817

7. OTHER LONG-TERM RECEIVABLES		30/09/2026	01/01/2026
- Income from business cooperation		-	-
Total:			

8. INVENTORIES		30/09/2026	01/01/2026
- Fuel, inventory		2.247.471	137.019.885.271
Total:		2.247.471	137.019.885.271

9. TAXES AND STATE RECEIVABLES		30/09/2026	01/01/2026
- Taxes and State receivables		315.653.741	315.653.741
Total:		315.653.741	315.653.741

10. INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS:

Criteria	Houses Buildings	Machinery, equipment	Means of transportation	Management equipment	Other tangible fixed assets	Total tangible fixed assets
Original cost						
Opening balance	37.566.213.628	936.242.088	2.412.927.605	510.843.222	5.450.997.756	46.877.224.299
Closing balance	37.566.213.628	936.242.088	2.412.927.605	510.843.222	5.450.997.756	46.877.224.299
Accumulated depreciation						
Opening balance	33.096.150.812	936.242.088	2.412.927.605	510.843.222	2.617.237.618	39.573.401.345
Increase in the period	631.185.056	-	-	-	503.078.031	1.134.263.087
Depreciation in the period	631.185.056	-	-	-	503.078.031	1.134.263.087
Decrease in the period						-
Closing balance	33.727.335.868	936.242.088	2.412.927.605	510.843.222	3.120.315.649	40.707.664.432
Residual value						
At the beginning of the year	4.470.062.816	-	-	-	2.833.760.138	7.303.822.954
At the end of the period	3.838.877.760	-	-	-	2.330.682.107	6.169.559.867

11. INCREASE AND DECREASE IN INTANGIBLE FIXED ASSETS:

Criteria	Land use right	Software	Total
Original cost			
Accumulated depreciation			
Residual value			
At the beginning of the year			
At the end of the period			

12. CONSTRUCTION IN PROGRESS		30/09/2026	01/01/2026
+ Kim Thanh Lao Cai Commercial Area		21.755.826.677	21.683.447.428
Total:		21.755.826.677	21.683.447.428

13. PREPAID EXPENSES:		30/09/2026	01/01/2026
a. Short-term :		149.110.902	-
+ Allocation of other expenses		149.110.902	
b. Long-term :		-	96.580.965
+ Stationery			96.580.965
Total:		149.110.902	96.580.965

14. OTHER SHORT-TERM EXPENSES:		30/09/2026	01/01/2026
+ Interest payable to SHB bank		8.887.774.985	11.531.773.353
Total:		8.887.774.985	11.531.773.353

15. TAXES AND PAYABLES TO THE STATE:		30/09/2026	01/01/2026
+ Corporate Income Tax		101.711.632	2.386.506.274
+ Personal Income Tax		26.339.878	147.913.027
+ Land taxes		2.747.989.005	-
+ VAT		199.788.211	183.868.191
Total:		3.075.828.726	2.718.287.492

16. OTHER PAYABLES:		30/09/2026	01/01/2026
a. Short-term :		1.108.525.728.812	1.434.877.609.511
+ Dividends payable.		130.370.920	130.370.920
+ Get escrow, short-term deposits		3.252.834.615	3.252.834.615
+ Others payables		1.105.142.523.277	1.431.494.403.976
b. Long-term :		-	-
+ Get escrow, short-term deposits			
Total:		1.108.525.728.812	1.434.877.609.511

17. Equity:

a/ Equity fluctuation comparison table:

	Contributed capital	Capital surplus	Treasury shares	Development Investment Fund	Undistributed after-tax profit
Opening balance of the previous	82,146,920.000	32,390,192.180	(8,157,331.384)	36,917,711.068	82,319,425.012
- Profit in the year					17,244,435.748
- Provision for Economic & Welfare Fund					190,000,000
- Dividend distribution					3,130,368.800
Closing balance of the previous	82,146,920.000	32,390,192.180	(8,157,331.384)	36,917,711.068	96,243,491.960
Opening Balance of this year	82,146,920.000	32,390,192.180	(8,157,331.384)	36,917,711.068	96,243,491.960
Increase in this year					7,959,458.606
Interest in this period					8,189,458.606
- Deduction of bonus and welfare funds from profits					230,000,000
Decrease in this year					-
- Dividend distribution					
Closing balance	82,146,920.000	32,390,192.180	(8,157,331.384)	36,917,711.068	104,202,950.566
End of period interest					104,202,950.566
b/ Details of owner's investment capital		30/09/2026		01/01/2026	
Capital contribution of other subjects		82,146,920.000	100%	82,146,920.000	100%
Total:		82,146,920.000	100%	82,146,920.000	100%
- Number of treasury shares:		388,770	Share	388,770	Share

c/ Capital transactions with owners and distribution of dividends.

	30/09/2026	01/01/2026
Owner's capital	82,146,920.000	82,146,920.000
+ Contributed capital at the beginning of the year	82,146,920.000	82,146,920.000
d/ Shares		
Number of shares authorized for issuance	8,214,692	8,214,692
Number of shares issued and fully contributed	8,214,692	8,214,692
<i>Common shares</i>	8,214,692	8,214,692
Number of shares acquired	388,770	388,770

<i>Common shares</i>	388.770	388.770
Number of outstanding shares	7.825.922	7.825.922
<i>Common shares</i>	7.825.922	7.825.922
Par value of outstanding shares: 10,000 VND / share.		

18. Off-balance sheet items	30/09/2026	01/01/2026
- USD	6,40	6,40
Bad debts treated	3.261.862.048	3.261.862.048

19. Revenue situation and segment business results according to business sectors:

	<u>The first 9 months of 2026</u>	<u>The first 9 months of 2025</u>
a. Net revenue from sales and services		
Net revenue from products and goods	9.512.894.116.986	8.673.592.819.081
Net revenue from services	17.955.247.049	17.738.687.776
Total:	9.530.849.364.035	8.691.331.506.857
b. Cost of goods sold		
Cost of goods sold	9.502.753.615.170	8.656.767.705.844
Cost of services provided	7.025.409.892	7.445.264.636
Total:	9.509.779.025.062	8.664.212.970.480
c. Revenue from financial activities		
Interest on deposits and loans	456.094.594	550.268.171
Interest on deferred payment	377.348.308.250	238.210.179.846
Gain of interest rates difference	713.590.082	1.639.498.220
Total:	378.517.992.926	240.399.946.237
d. Financial costs		
Interest expense	182.613.819.463	123.847.940.870
Other financial costs	199.923.915.489	123.013.246.154
Exchange rate difference due to revaluation of foreign currency origin	-	5.436.076.345
Total:	382.537.734.952	252.297.263.369

e. Other income			
Other income amounts	204,649,173		450,926,336
Total:	204,649,173		450,926,336
f. Other expenses			
Other expenses	2		882,629
Total:	2		882,629
g. Sale expenses			
Staff expenses	247,633,460		231,672,847
Other expenses	3,224,414,659		1,586,185,784
Total:	3,472,048,119		1,817,858,631
h. General and administrative expenses			
Staff expenses	2,563,581,992		2,881,475,089
Depreciation expense	102,977,409		158,506,587
Other expenses	849,815,340		680,409,329
Total:	3,516,374,741		3,720,391,005

i. The estimated current corporate income tax rate of the enterprise is presented below			
Gross profit before tax	10,266,823,258		10,133,013,316
Increase or decrease in profit to determine corporate income taxable profit			
Total taxable profit	10,266,823,258		10,133,013,316
CIT rate	20%		20%
Current corporate income tax:	2,053,364,652		2,026,602,663

k. Production and business expenses by factors			
Labor expenses	2,811,215,452		3,113,147,936
Fixed asset depreciation expenses	1,134,263,087		1,238,073,741
Outsourced service expenses	8,625,695,019		7,675,444,755
Other cash expenses	1,442,659,194		956,847,840
Total:	14,013,832,752		12,983,514,272

20. Earning Per Share		
a. Profit before corporate income tax	10.266.823.258	10.133.013.316
b. Profit after corporate income tax	8.213.458.606	8.106.410.653
Excluding the amount set aside for the bonus and welfare fund	230.000.000	
c. Profit attributable to common shareholders	7.983.458.606	8.106.410.653
Common shares outstanding during the period	7.825.922	7.825.922
Earning Per Share	1.020	1.036

Prepared by



Trương Thị Hải Yến

Chief Accountant



Trương Thị Hải Yến



Phạm Ngọc Quỳnh