

Tan Phu Vietnam Joint Stock Company

Tax code: 0303640880

314 Luy Ban Bich, Tan Phu Ward, Ho Chi Minh City



FINANCIAL STATEMENTS

3rd QUARTER OF 2026

Ho Chi Minh City, 20 Oct 2026

Tan Phu Vietnam Joint Stock Company

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Chi Minh City**

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ASSETS	Code	Notes	30/09/2026 VND	01/01/2026 VND
CURRENT ASSETS	100		2,308,802,002,061	2,222,314,615,203
Cash and cash equivalents	110	5.1	580,588,276,300	583,284,387,528
Cash	111		122,813,366,462	131,998,503,966
Cash equivalents	112		457,774,909,838	451,285,883,562
Short-term investments	120	5.2	110,781,927,751	118,112,048,552
Trading securities (current)	121		0	-
Held-to-maturity investments	123		110,781,927,751	118,112,048,552
Current accounts receivable	130		883,886,246,797	844,372,247,452
Short-term trade receivables	131	5.4	701,363,592,971	694,270,387,611
Short-term advances to suppliers	132	5.5	149,273,923,402	127,508,400,395
Short-term internal receivables	135	5.6	36,252,172,578	24,605,200,004
Provision for doubtful debts	136	5.8	(3,003,442,154)	(2,011,740,558)
Inventories	140	5.9	711,044,321,735	655,869,208,686
Inventories	141		711,184,607,718	656,009,494,669
Provision for obsolete inventories	142		(140,285,983)	(140,285,983)
Other current assets	160		22,501,229,478	20,676,722,985
Short-term deferred expenses	161	5.14	20,132,116,648	19,961,718,852
Value-added tax recoverable	162		2,066,904,563	-
Tax and other receivables from the State	163		302,208,267	715,004,133
NON-CURRENT ASSETS	200		882,015,748,878	946,148,779,525
Non-current accounts receivable	210		24,650,809,517	23,076,211,213
Other long-term receivables	215	5.7	24,650,809,517	23,076,211,213
Fixed assets	220		334,897,860,447	415,920,953,009
Tangible fixed assets	221	5.10	200,884,695,299	242,907,867,215
- Cost	222		552,635,153,192	573,667,316,915
- Accumulated depreciation	223		(351,750,457,893)	(330,759,449,700)
Finance leases	224	5.11	133,302,894,895	171,884,387,998
- Cost	225		176,728,923,466	211,325,981,459
- Accumulated depreciation	226		(43,426,028,571)	(39,441,593,461)
Intangible fixed assets	227	5.12	710,270,253	1,128,697,796
- Cost	228		14,880,653,715	14,880,653,715
- Accumulated depreciation	229		(14,170,383,462)	(13,751,955,919)
Long term assets in progress	250		18,137,717,695	4,826,553,392
Construction in progress	252	5.13	18,137,717,695	4,826,553,392
Long-term investments	260	5.3	480,000,000,000	480,000,000,000
Investment in joint ventures and associates	262		270,000,000,000	270,000,000,000
Investment in other entities	263		210,000,000,000	210,000,000,000
Other long-term assets	270		24,329,361,219	22,325,061,911
Long-term deferred expenses	271	5.15	24,329,361,219	22,325,061,911
TOTAL ASSETS	280		3,190,817,750,939	3,168,463,394,728

RESOURCES	Code	TM	30/09/2026 VND	01/01/2026 VND
LIABILITIES	300		2,170,239,887,998	2,204,657,178,078
Current liabilities	310		1,763,626,029,867	1,776,911,897,392
Short-term trade payables	311	5.16	178,599,341,754	178,184,217,640
Short-term advances from customers	312	5.17	5,263,854,042	6,964,768,239
Statutory obligations	314	5.18	19,712,504,613	88,710,581,199
Payables to employees	315		31,214,573,308	53,267,407,079
Short-term accrued expenses	316	5.19	39,858,172,721	49,097,796,258
Other short-term liabilities	320	5.20	2,356,665,353	4,623,121,557
Short-term loan and finance lease	321	5.22	1,486,620,918,076	1,396,064,005,420
Non-current liabilities	330		406,613,858,131	427,745,280,686
Other long-term liabilities	338	5.21	10,511,479,965	10,072,060,985
Long-term loans and finance lease obligations	339	5.22	396,102,378,166	417,673,219,701
OWNERS' EQUITY	400		1,020,577,862,941	963,806,216,650
Capital	410	5.23	1,020,577,862,941	963,806,216,650
Contributed chartered capital	411		628,862,820,000	628,862,820,000
- Ordinary shares	411a		628,862,820,000	628,862,820,000
Share premium	412		(712,150,000)	(712,150,000)
Undistributed earnings	420		392,427,192,941	335,655,546,650
- Undistributed earnings accumulated to prior year-end	420a		335,655,546,650	106,004,678,523
- Undistributed earnings of this period	420b		56,771,646,291	229,650,868,127
TOTAL LIABILITIES AND OWNERS' EQUITY	440		3,190,817,750,939	3,168,463,394,728



Nguyen Thi Thoai
Deputy General Director
Ho Chi Minh City, Vietnam, 20 Oct 2026

Le Thi Hong
Chief Accountant

Pham Van Hoa
Preparer

Tan Phu Vietnam Joint Stock Company
314 Luy Ban Bich, Tan Phu Ward, Ho Chi Minh City
INCOME STATEMENT
3rd Quarter of 2026

ITEMS	Code	Notes	3rd QUARTER of 2026	3rd QUARTER of 2025	ACCUMULATED YEAR TO DATE of this year	ACCUMULATED YEAR TO DATE of Previous year
			VND	VND	VND	VND
Revenue from sale of goods and rendering of services	01	6.1	987,104,638,336	742,440,648,529	2,658,594,488,663	2,371,441,933,002
Deductions	02	6.2	15,900,071,746	4,566,831,371	49,724,972,042	21,726,155,998
Net revenue from sale of goods and rendering of services	10		971,204,566,590	737,873,817,158	2,608,869,516,621	2,349,715,777,004
Costs of goods sold and services rendered	11	6.3	800,949,327,729	583,041,241,736	2,185,812,528,227	1,953,253,680,044
Gross profit from sale of goods and rendering of services	20		170,255,238,861	154,832,575,422	423,056,988,394	396,462,096,960
Gain or loss on disposal of investment property	21		-	-	-	-
Finance income	22	6.4	23,047,502,712	11,254,810,081	59,146,979,926	32,556,777,746
Finance expenses	23	6.5	40,179,259,204	31,022,425,207	116,224,056,704	94,441,909,156
- In which: Interest expenses	24		37,907,214,566	28,435,223,573	107,280,305,724	87,648,073,966
Selling expenses	25	6.6	81,498,313,961	65,112,529,953	220,983,154,614	178,500,298,395
General and administrative expenses	26	6.7	21,814,604,856	21,915,908,569	67,099,362,591	65,476,277,006
Operating profit/(loss)	30		49,810,563,552	48,036,521,774	77,897,394,411	90,600,390,149
Other income	31	6.9	517,210,690	-	6,269,327,299	780,685,403
Other expenses	32	6.10	10,783,528,832	1,367,328,151	12,541,747,275	650,429,250
Other profit/(loss)	40		(10,266,318,142)	1,367,328,151	(6,272,419,976)	130,256,153
Net profit before tax	50		39,544,245,410	49,403,849,925	71,624,974,435	90,730,646,302
Current corporate income tax expense	51	6.11	8,189,116,654	9,585,769,280	14,853,328,144	19,825,636,789
Deferred income tax income/(expense)	52					
Net profit/(loss) after tax	60		31,355,128,756	39,818,080,645	56,771,646,291	70,905,009,513
Basic earnings per share	70	6.12	499	885	903	1,576
Diluted earnings per share	71		499	885	903	1,576



Nguyen Thi Thoai
Deputy General Director

Ho Chi Minh City, Vietnam, 20 Oct 2026

Le Thi Hong
Chief Accountant

Pham Van Hoa
Preparer

CASH FLOW STATEMENT

3rd Quarter of 2026

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this VND	Accumulated from the beginning of the year to the end of VND
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Net profit before tax</i>	01		71,624,974,435	90,730,646,302
<i>Adjustments for</i>				
Depreciation and amortisation	02		53,424,562,505	80,732,892,735
Provisions	03		991,701,596	401,299,424
Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		-	(389,861,371)
(Profits)/losses from investing activities	05		(53,142,057,615)	(26,657,915,588)
Borrowing costs	06		107,280,305,724	87,648,073,966
<i>Operating income before changes in working capital</i>	08		180,179,486,645	232,465,135,468
Decrease/(increase) in receivables	09		(40,757,006,940)	(85,307,873,646)
Decrease/(increase) in inventories	10		(55,175,113,049)	(195,120,539,316)
Increase in payables	11		(109,971,503,923)	(37,555,975,535)
Decrease/(Increase) in deferred expenses	12		(2,174,697,104)	(9,431,726,486)
Interest paid	14		(108,599,573,294)	(83,390,598,754)
Corporate income tax paid	15		(58,041,773,159)	(12,707,542,046)
<i>Net cash generated by operating activities</i>	20		(194,540,180,824)	(191,049,120,315)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase and construction of fixed assets and other long- term assets	21		(36,219,464,553)	(54,888,006,545)
Proceeds from disposals of fixed assets and other long- term assets	22		62,803,372,308	4,948,296,570
Loans to other entities and payments for purchase of debt instruments of other entities	23		(744,988,069,954)	(355,290,459,496)
Collections from borrowers and proceeds from sale of debt instruments of other entities	24		764,606,000,000	304,500,000,000
Cash outflow for capital contribution to other entities	25		-	(187,900,000,000)
Interest and dividend received	27		54,988,972,682	25,601,561,589
<i>Net cash (used in) investing activities</i>	30		101,190,810,483	(263,028,607,882)
CASH FLOWS FROM FINANCING ACTIVITIES				
Drawdown of borrowings	33		2,289,035,831,058	2,326,546,928,624
Repayment of borrowings	34		(2,189,025,794,602)	(2,037,135,256,858)
Payment of principal of finance lease liabilities	35		(9,356,777,343)	(32,304,995,758)
<i>Net cash generated by/(used in) financing activities</i>	40		90,653,259,113	257,106,676,008
NET CASH INCREASE/(DECREASE)	50		(2,696,111,228)	(196,971,052,189)
<i>Cash and cash equivalents at the beginning of the</i>	60		583,284,387,528	435,794,857,378
<i>Impact of exchange rate fluctuation</i>	61		-	10,926,538
<i>Cash and cash equivalents at the end of the period</i>	70	5.1	580,588,276,300	238,834,731,727



Nguyễn Thị Thoai
Deputy General Director
Ho Chi Minh City, Vietnam, 20 Oct 2026

Le Thi Hong
Chief Accountant

Pham Van Hoa
Preparer

NOTES TO THE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying financial statements)

3rd Quarter of 2026

1. OPERATION CHARACTERISTICS OF THE ENTERPRISE

1.1 STRUCTURE OF OWNERSHIP

Tan Phu Vietnam Joint Stock Company (hereinafter referred to as "Company") is a joint stock company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No 4103003066 issued by the Department of Planning and Investment ("DPI") of Ho Chi Minh City on 24 January 2005. On September 24, 2004, the Company was equitized in accordance with Decision No. 100/2004/QĐ-BCN issued by the Ministry of Industry. On September 26, 2008, the Company's shares were officially listed on the Hanoi Stock Exchange ("HNX").

On 24 September 2004, the Company was equitized as a shareholding company in accordance with the Decision No. 100/2004/QĐ-BCN issued by the Ministry of Industry.

On 26 September 2008, the Company's shares were listed on the Ha Noi Stock Exchange ("HNX"). The charter capital according to the Company's business registration certificate (28th amendment) dated 27/11/2025 is VND 628,862,820,000; equivalent to 62,886,282 shares.

The Company's registered head office is located at: 314 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City.

1.2 BUSINESS LINES

The Company's main activities during the period are manufacturing and selling plastic products and premium housewares to serve industries and household goods; manufacturing molds and spare parts for the plastic industry, buying and selling raw materials and supplies for the plastic industry.

1.3 NORMAL BUSINESS CYCLE

The company has a normal production and business cycle of 12 months.

1.4 STATEMENT ON COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING REGIME

The financial statements of the Company are prepared and presented in compliance with the requirements of Vietnamese Accounting Standards and the current Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on January 1, and ends on December 31, of solar year.

Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements.

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 jurisdiction other than Vietnam.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Executive Board to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, short-term investments or highly liquid investments. Cash equivalents are short-term investments with a maturity term of under 3 months from the date of acquisition, that are readily convertible to known amounts of cash and subject to an insignificant risk in conversion into cash.

Financial investments

Held to maturity investments

Held-to-maturity investments include bank deposits with original terms exceeding three months, intended to earn periodic interest.

Held-to-maturity investments are measured at cost, net of provisions for doubtful debts.

Provisions for doubtful debts related to held-to-maturity investments are made in accordance with current accounting regulations.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other investments

Recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Allowance for losses of investments in other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method. The cost of inventory issuance is calculated using the specific identification method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Details are as follows:

	Time of use (years)
- Buildings and Structures	08 - 25
- Machinery and Equipment	05 - 12
- Means of transportation	06 - 10
- Management equipment and tools	03 - 05

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Intangible fixed assets and Amortization

Copyrights, patents and computer software and other intangible assets are initially stated at purchase less accumulated amortization.

Land use rights, computer software and other intangible fixed assets are allocated to the Income Statement using the straight-line method with specific depreciation periods as follows:

	Time of use (years)
- Land use right	48
- Copyright	3
- Computer software	3 - 12

Deferred expenses

Deferred expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Deferred expenses include: tools and supplies issued for use awaiting allocation, fixed asset repair costs, land rental prepayments, business advantages, goodwill, establishment costs and other prepaid expenses..

Tools and supplies: Tools and equipment already put into use are allocated to expenses using the straight-line method during the year.

Fixed asset repair costs: One-time asset repair costs of high value are allocated to expenses using the straight-line method during the year

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company, including payables between the Company and the Parent Company).

Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Loans

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes Accrued expenses as follows: Advance provision for real estate project cost, advance provision for loan interest expense, advance provision for construction cost according to volume acceptance minutes.

Unrealized revenues

Unrealized revenues includes: The difference between the selling price and the leaseback price of the finance leased asset is allocated by the straight-line method based on the lease term of the contract.

Owners' equity

Capital is recorded according to the actual amounts invested by owners.

Treasury shares are shares issued by the Company and repurchased by the Company. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a reduction in equity.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Dividends are recognized as liabilities after approval by the General Meeting of Shareholders.

Revenue and other income

Revenue is recognized when the receivable economic benefits can be reliably measured. Net revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales allowances and sales returns.

Revenue from sales of goods

Revenue from sales of goods is recognized when (5) following conditions are simultaneously satisfied:

- The most of risks and benefits associated with ownership of the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner or control the goods;
- The revenue can be measured reliably; When the contract stipulates that the buyer has the right to return purchased products or goods under specific conditions, revenue is only recognized when these specific conditions no longer exist, and the buyer no longer has the right to return the products or goods (except in cases where the customer has the right to return goods in exchange for other products or services).

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- The Company has received or will receive economic benefits from the sale transaction;
- The costs related to the sale transactions can be determined.

Financial income

Interest from long-term investments is estimated and the right to receive profits from the Investing Companies is recognized. Interest on bank deposits is recognized based on the bank's periodic announcements, interest on Loans are recorded on the basis of time and actual interest rate each period.

Cost of goods sold

Cost of goods sold or services rendered including the cost of services, investment property, production cost of construction products sold during year is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Borrowing costs: Recorded monthly based on loan amount, interest rate and actual number of days borrowed.

Current corporate income tax expense, Deferred corporate income tax expense

Corporate income tax expense (or corporate income tax income): This is the sum of current income tax expense and deferred income tax expense (or current income tax income and deferred income tax income) when determining profit or loss for a period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

Deferred corporate income tax expense: This is the amount of corporate income tax that will be payable in the future arising from: recognizing deferred income tax payable in the year; reversing deferred income tax assets recognized in previous years; not recognizing deferred income tax assets or deferred income tax payable arising from transactions that are directly recognized in equity.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

Basic earnings per shares are calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year. Diluted earnings per share is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of outstanding ordinary shares due to the effect of all the dilutive potential ordinary shares including convertible bonds and stock options.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN STATEMENT OF FINANCIAL POSITION FOR THE 3rd QUARTER

5.1. Cash and cash equivalents

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	327,201,795	582,009,050
Cash in banks	122,486,164,667	131,416,494,916
<i>Cash in banks VND</i>	115,410,174,658	131,291,996,782
<i>Cash in banks USD</i>	7,075,990,009	124,498,134
Cash equivalents	457,774,909,838	451,285,883,562
Total	580,588,276,300	583,284,387,528

Details of foreign currency balances as at 30 Sept 2026

	USD	VND
Cash in banks - USD	254,256.70	7,075,990,009
Cash on hand - USD	10.00	262,655
Total	254,266.70	7,076,252,664

5.2. Held to maturity investment

	30/09/2026		01/01/2026	
	Original value	Book value	Original value	Book value
	VND	VND	VND	VND
Short-term				
Term deposits	110,781,927,751	110,781,927,751	118,112,048,552	118,112,048,552
Securities held for trading	-	-	-	-
Total	110,781,927,751	110,781,927,751	118,112,048,552	118,112,048,552

5.3. Investing in other entities

Additional information for investments in subsidiaries, joint ventures and associates.

	30/09/2026		01/01/2026	
	Original value VND	Provision VND	Original value VND	Provision VND
<i>Investment in joint ventures and associates</i>	270,000,000,000	-	270,000,000,000	-
Joint Venture Company unit 1	270,000,000,000	-	270,000,000,000	-
<i>Investment in other entities</i>	210,000,000,000	-	210,000,000,000	-
Investment unit 1	210,000,000,000	-	210,000,000,000	-
Total	480,000,000,000	-	480,000,000,000	-

5.4. Short-term trade receivables

	<u>30/09/2026</u>	<u>01/01/2026</u>
	Value	Value
	VND	VND
Notes to the balances		
Receivables from Inochi products	250,852,192,873	164,240,595,129
Receivables from other products	302,885,812,855	366,486,059,004
Receivables from BBM products	147,625,587,243	163,543,733,478
Total	701,363,592,971	694,270,387,611

5.5 Short-term Advances to Suppliers

	<u>30/09/2026</u>	<u>01/01/2026</u>
	Value	Value
	VND	VND
Notes to the balances		
Advances for purchasing fixed assets	5,662,350,079	1,035,177,940
Advances for purchasing raw materials and services rendered	143,611,573,323	126,473,222,455
Total	149,273,923,402	127,508,400,395

5.6. Short-term other receivables

	<u>30/09/2026</u>	<u>01/01/2026</u>
	Value	Value
	VND	VND
Short-term Other receivables		
Deposits	6,313,268,370	4,353,268,370
Interest income	13,130,168,502	14,179,939,639
Staff advances	2,815,230,158	1,399,551,402
Value-added tax of finance lease assets	3,901,212,098	2,756,926,563
Others	10,092,293,450	1,915,514,030
Total	36,252,172,578	24,605,200,004

5.7. Long-term other receivables

	<u>30/09/2026</u>	<u>01/01/2026</u>
	Value	Value
	VND	VND
Long-term Other receivables		
Deposits	5,912,872,981	5,912,872,981
Value-added tax of finance lease assets	5,018,844,107	6,583,752,925
Others	13,719,092,429	10,579,585,307
Total	24,650,809,517	23,076,211,213

5.8. Bad debts

	30/09/2026		01/01/2026	
	Original value VND	Provision VND	Original value VND	Provision VND
Trade receivables	3,571,782,001	(2,631,029,305)	2,201,741,920	(1,697,929,248)
Advances to suppliers	159,744,418	(133,355,573)	71,781,600	(71,781,600)
Other receivables	239,057,276	(239,057,276)	242,029,710	(242,029,710)
Total	3,970,583,695	(3,003,442,154)	2,515,553,230	(2,011,740,558)

5.9. Inventories

	30/09/2026		01/01/2026	
	Original value VND	Provision VND	Original value VND	Provision VND
Goods on transit	42,593,140,906	-	66,644,989,882	-
Raw materials	243,717,354,089	(52,287,872)	225,314,627,364	(52,287,872)
Tools and supplies	17,443,769,538	(14,215,123)	17,044,309,369	(14,215,123)
Finished goods	92,502,206,564	(11,055,918)	85,746,787,352	(11,055,918)
Merchandise	301,597,665,407	(62,727,070)	256,728,830,998	(62,727,070)
Goods on consignment	13,330,471,214	-	4,529,949,704	-
Total	711,184,607,718	(140,285,983)	656,009,494,669	(140,285,983)

5.10 Increase and decrease of tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Means of transportation VND	Office equipment VND	Total VND
Cost					
Beginning balance 01/01/2026	121,149,547,852	430,049,856,667	21,329,374,464	1,138,537,932	573,667,316,915
New purchases	-	2,501,643,941	-	-	2,501,643,941
Transferred from construction in progress	848,171,643	17,719,689,553	-	-	18,567,861,196
Purchases from finance lease	-	48,929,539,037	-	-	48,929,539,037
Disposal	10,163,610,000	77,227,191,260	3,451,718,637	188,688,000	91,031,207,897
Ending balance 30/09/2026	111,834,109,495	421,973,537,938	17,877,655,827	949,849,932	552,635,153,192
Accumulated depreciation					
Beginning balance 01/01/2026	71,573,880,214	245,854,597,145	12,358,280,667	972,691,674	330,759,449,700
Depreciation for the year	2,896,257,015	28,252,628,995	990,236,607	74,360,322	32,213,482,939
Purchases from finance lease	-	16,808,216,913	-	-	16,808,216,913
Disposal	3,562,637,892	23,378,471,082	900,894,685	188,688,000	28,030,691,659
Ending balance 30/09/2026	70,907,499,337	267,536,971,971	12,447,622,589	858,363,996	351,750,457,893
Net carrying amount					
Beginning balance 01/01/2026	49,575,667,638	184,195,259,522	8,971,093,797	165,846,258	242,907,867,215
Ending balance 30/09/2026	40,926,610,158	154,436,565,967	5,430,033,238	91,485,936	200,884,695,299

- Remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure loans: 71,589,835,874
- Original price of tangible fixed assets at the end of the period that have been fully depreciated but are still in use: 176,645,402,255

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5.11. Increase and decrease of financial leased fixed assets

	Machinery and equipment VND	Means of transportation VND	Total VND
Cost			
Beginning balance 01/01/2026	207,232,642,035	4,093,339,424	211,325,981,459
New purchased	10,096,339,764		10,096,339,764
Transfer to fixed assets	48,385,939,037	543,600,000	48,929,539,037
Others	4,236,141,280	-	4,236,141,280
Ending balance 30/09/2026	173,179,184,042	3,549,739,424	176,728,923,466
Accumulated depreciation			
Beginning balance 01/01/2026	38,967,327,898	474,265,563	39,441,593,461
Depreciation for the period	20,476,834,787	315,817,236	20,792,652,023
Transfer to fixed assets	16,590,776,913	217,440,000	16,808,216,913
Ending balance 30/09/2026	42,853,385,772	572,642,799	43,426,028,571
Net carrying amount			
Beginning balance 01/01/2026	168,265,314,137	3,619,073,861	171,884,387,998
Ending balance 30/09/2026	130,325,798,270	2,977,096,625	133,302,894,895

5.12. Increase and decrease of intangible fixed assets

	Land use rights VND	Copy right VND	Software VND	Total VND
Cost				
Beginning balance 01/01/2026	7,011,345,218	138,000,000	7,731,308,497	14,880,653,715
New purchased	-	-	-	-
Ending balance 30/09/2026	7,011,345,218	138,000,000	7,731,308,497	14,880,653,715
Accumulated depreciation				
Beginning balance 01/01/2026	7,011,345,218	138,000,000	6,602,610,701	13,751,955,919
Depreciation for the period	-	-	418,427,543	418,427,543
Ending balance 30/09/2026	7,011,345,218	138,000,000	7,021,038,244	14,170,383,462
Net carrying amount				
Beginning balance 01/01/2026	-	-	1,128,697,796	1,128,697,796
Ending balance 30/09/2026	-	-	710,270,253	710,270,253

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5.13. CONSTRUCTION IN PROGRESS

	01/01/2026	Increase in the year	Transfer to fixed assets	Other	30/09/2026
	VND	VND	VND	VND	VND
New purchased	4,826,553,392	35,692,729,943	21,955,830,833	425,734,807	18,137,717,695
Construction in Progress	-	848,171,643	848,171,643	-	-
Total	4,826,553,392	36,540,901,586	22,804,002,476	425,734,807	18,137,717,695



5.14. Short-term deferred expenses

	30/09/2026	01/01/2026
	VND	VND
Tools and equipment	5,795,190,752	6,673,979,591
Repairment and maintenance cost	2,448,688,509	3,048,559,826
Others	11,888,237,387	10,239,179,435
Total	20,132,116,648	19,961,718,852

5.15. Long-term deferred expenses

	30/09/2026	01/01/2026
	VND	VND
Tools and equipment	15,049,047,012	11,656,935,798
Others	9,280,314,207	10,668,126,113
Total	24,329,361,219	22,325,061,911

5.16. Short-term trade payables

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
Notes to the balances		
Fixed assets	4,950,611,345	468,851,175
Raw materials	173,648,730,409	177,715,366,465
Total	178,599,341,754	178,184,217,640

5.17. Short-term advances from customers

	30/09/2026	01/01/2026
	VND	VND
Notes to the balances		
Advances from customers Inochi products	3,115,784,487	5,607,129,810
Advances from customers other products	1,440,566,531	467,126,424
Advances from customers BBM products	707,503,024	890,512,005
Total	5,263,854,042	6,964,768,239

5.18. Statutory Obligations

	01/01/2026	Increase in year	Decrease in year	30/09/2026
	VND	VND	VND	VND
Value-added tax	30,272,675,386	95,785,523,272	122,466,709,858	3,591,488,800
Value-added tax from import products		26,658,385,889	26,658,385,889	-
Corporate income tax	58,041,773,159	14,853,328,144	58,041,773,159	14,853,328,144
Personal income tax	396,132,654	4,850,004,058	4,144,632,586	1,101,504,126
Land tax and land rent	-	1,242,951,543	1,076,768,000	166,183,543
Others	-	603,914,529	603,914,529	-
Total	88,710,581,199	143,390,192,906	212,388,269,492	19,712,504,613

5.19. Short-Term Accrued Expenses

	30/09/2026 VND	01/01/2026 VND
Interest expense and finance lease	1,544,288,239	2,863,555,809
Transportation fee	3,479,955,369	3,099,429,902
Others	34,833,929,113	43,134,810,547
Total	39,858,172,721	49,097,796,258

5.20. Other short-term payables

	30/09/2026 VND	01/01/2026 VND
Trade union funds	1,892,662,216	2,772,774,585
Social insurance, Health insurance, Unemployment insurance	179,085,453	550,800
Dividends payable	86,226,722	88,305,122
Others	198,690,962	1,761,491,050
Total	2,356,665,353	4,623,121,557

5.21. Other long-term payables

	30/09/2026 VND	01/01/2026 VND
Deposits	10,471,479,965	10,032,060,985
Others	40,000,000	40,000,000
Total	10,511,479,965	10,072,060,985

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5.22. Short-term and long-term financial leasing loans and debts
Short-term loans and finance leases

	30/09/2026		Movement during the year		01/01/2026	
	<i>Ending balance</i>	Debt that can be paid	Increase in year	Decrease in year	<i>Beginning balance</i>	Debt that can be paid
	VND	VND	VND	VND	VND	VND
1> Short-term loans to related parties	-	-	-	-	-	-
2> Short-term loans from banks	1,440,031,274,257	1,440,031,274,257	2,276,396,733,158	2,135,533,668,739	1,299,168,209,838	1,299,168,209,838
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch - Dong Nai	250,070,660,776	250,070,660,776	413,361,458,568	463,135,364,962	299,844,567,170	299,844,567,170
Joint Stock Commercial Bank for Investment and Development of Vietnam – Truong Son Branch	258,589,043,740	258,589,043,740	460,182,853,625	489,758,520,421	288,164,710,536	288,164,710,536
Ho Chi Minh City Development Commercial Joint Stock Bank - Dong Nai Branch	34,725,956,647	34,725,956,647	58,039,674,445	42,900,587,179	19,586,869,381	19,586,869,381
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Thanh Branch	272,566,106,228	272,566,106,228	463,226,659,905	422,490,708,637	231,830,154,960	231,830,154,960
International Commercial Joint Stock Bank – Ho Chi Minh Branch	40,008,158,526	40,008,158,526	61,079,640,431	56,025,765,208	34,954,283,303	34,954,283,303
Tien Phong Commercial Joint Stock Bank – Ben Thanh Branch	182,951,473,230	182,951,473,230	321,207,232,607	368,752,966,975	230,497,207,598	230,497,207,598
UNITED OVERSEAS BANK (VIETNAM) LIMITED	135,382,309,712	135,382,309,712	160,994,507,253	25,612,197,541	-	-
Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh Branch	98,851,334,727	98,851,334,727	98,996,253,015	99,984,503,634	99,839,585,346	99,839,585,346
VIETCOMBANK FINANCIAL LEASING CO., LTD	-	-	20,000,000,000	20,000,000,000	-	-
Military Commercial Joint Stock Bank – Sai Gon Branch	113,231,151,615	113,231,151,615	154,022,492,757	135,242,172,686	94,450,831,544	94,450,831,544
E.SUN Commercial Bank, Ltd. - Dong Nai Branch	53,655,079,056	53,655,079,056	65,285,960,552	11,630,881,496	-	-
3> Current portion of long-term loans from banks	22,701,125,812	22,701,125,812	14,870,417,191	53,492,125,863	61,322,834,484	61,322,834,484
Shinhan Vietnam Bank Limited – Ha Noi Branch	7,942,375,812	7,942,375,812	5,294,917,191	7,942,375,863	10,589,834,484	10,589,834,484
Saigon-Hanoi Commercial Joint Stock Bank Phu Nhuan Branch	14,758,750,000	14,758,750,000	9,575,500,000	15,549,750,000	20,733,000,000	20,733,000,000
Viet A Commercial Joint Stock Bank - Hanoi Branch	-	-	-	30,000,000,000	30,000,000,000	30,000,000,000
4> Current portion of long-term finance lease	23,888,518,007	23,888,518,007	19,339,522,244	31,023,965,335	35,572,961,098	35,572,961,098
Vietcombank Financial Leasing Co., Ltd, HCM Branch	7,709,116,470	7,709,116,470	8,747,349,705	13,174,423,762	12,136,190,527	12,136,190,527
BIDV - SUMI TRUST Leasing Company.,Ltd, HCM Branch	13,807,802,432	13,807,802,432	9,056,800,589	14,253,005,529	19,004,007,372	19,004,007,372
Sacombank leasing company.,Ltd	232,455,840	232,455,840	162,719,940	209,207,700	278,943,600	278,943,600
Chailease International Leasing Co., Ltd	2,139,143,265	2,139,143,265	1,372,652,010	3,387,328,344	4,153,819,599	4,153,819,599
Total	1,486,620,918,076	1,486,620,918,076	2,310,606,672,593	2,220,049,759,937	1,396,064,005,420	1,396,064,005,420

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Long-term loans and financial leases

	30/09/2026		Movement during the year		01/01/2026	
	<i>Ending balance</i>	Debt that can be paid	Increase in year	Decrease in year	<i>Beginning balance</i>	Debt that can be paid
	VND	VND	VND	VND	VND	VND
1> Long-term loans	347,467,500,000	347,467,500,000	-	14,870,417,191	362,337,917,191	362,337,917,191
Shinhan Bank Vietnam Limited - brand Ha noi	-	-		5,294,917,191	5,294,917,191	5,294,917,191
Saigon-Hanoi Commercial Joint Stock Bank Phu Nhuan Branch	347,467,500,000	347,467,500,000		9,575,500,000	357,043,000,000	357,043,000,000
2> Loans and Finance Lease	48,634,878,166	48,634,878,166	12,639,097,900	19,339,522,244	55,335,302,510	55,335,302,510
Vietcombank Financial Leasing Co., Ltd, HCM Branch	24,285,446,233	24,285,446,233	12,639,097,900	8,747,349,705	20,393,698,038	20,393,698,038
BIDV - SUMI TRUST Leasing Company.,Ltd, HCM Branch	21,260,207,061	21,260,207,061	-	9,056,800,589	30,317,007,650	30,317,007,650
Chailease International Leasing Co., Ltd	3,089,224,872	3,089,224,872	-	1,372,652,010	4,461,876,882	4,461,876,882
Sacombank leasing company.,Ltd - Ha Noi Branch	-	-	-	162,719,940	162,719,940	162,719,940
Total	396,102,378,166	396,102,378,166	12,639,097,900	34,209,939,435	417,673,219,701	417,673,219,701

5.23. OWNERS' EQUITY

a. Movements in owners' equity

	Share capital	Share premium	Undistributed earnings	Total
	VND	VND	VND	VND
Beginning balance 01/01/2025	450,000,000,000	(448,700,000)	106,004,678,523	555,555,978,523
Issuance of shares	178,862,820,000	(263,450,000)	-	178,599,370,000
Net profit for Previous year	-	-	229,650,868,127	229,650,868,127
Ending balance 31/12/2025	628,862,820,000	(712,150,000)	335,655,546,650	963,806,216,650
Beginning balance 01/01/2026	628,862,820,000	(712,150,000)	335,655,546,650	963,806,216,650
Issuance of shares	-	-	-	-
Net profit for Previous year	-	-	56,771,646,291	56,771,646,291
Ending balance 30/09/2026	628,862,820,000	(712,150,000)	392,427,192,941	1,020,577,862,941

b. Owner's equity details

	30/09/2026		01/01/2026	
	Value	Ratio	Value	Ratio
	VND	%	VND	%
DNP Holding Joint Stock Company	331,583,400,000	52.73%	331,583,400,000	52.73%
Others	297,279,420,000	47.27%	297,279,420,000	47.27%
Total	628,862,820,000	100%	628,862,820,000	100%

c. Shares

	30/09/2026	01/01/2026
	Share	Share
Authorised shares	62,886,282	62,886,282
Shares issued and fully paid	62,886,282	62,886,282
Ordinary Shares	62,886,282	62,886,282
Shares in circulation	62,886,282	62,886,282
Ordinary Shares	62,886,282	62,886,282
<i>The par value of each outstanding share</i>	<i>10,000</i>	<i>10,000</i>

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE 3rd QUARTER INCOME STATEMENT

6.1. Revenues from sale of goods

	3rd QUARTER of 2026	3rd QUARTER of 2025
	VND	VND
Revenue from sale of goods and rendering of services	987,104,638,336	742,440,648,529
Total	987,104,638,336	742,440,648,529

6.2. Deductions

	3rd QUARTER of 2026	3rd QUARTER of 2025
	VND	VND
Trade discounts	12,058,489,786	2,365,143,047
Returned goods	3,841,581,960	2,201,688,324
Total	15,900,071,746	4,566,831,371

6.3. Costs of goods sold and services rendered

	3rd QUARTER of 2026	3rd QUARTER of 2025
	VND	VND
Cost of sales	800,949,327,729	583,041,241,736
Total	800,949,327,729	583,041,241,736

6.4. Finance income

	3rd QUARTER of 2026	3rd QUARTER of 2025
	VND	VND
Interest on deposits and loans	20,103,239,380	8,906,660,980
Gains realized by the Bank Exchange	2,545,195,332	2,014,548,593
Unrealised foreign exchange gains	-	-
Others	399,068,000	333,600,508
Total	23,047,502,712	11,254,810,081

6.5. Finance Expenses

	3rd QUARTER of 2026	3rd QUARTER of 2025
	VND	VND
Interest expense	37,907,214,566	28,435,223,573
Payment discount	100,843,496	605,504,747
Foreign exchange loss	2,171,201,142	316,713,895
Others	-	1,664,982,992
Total	40,179,259,204	31,022,425,207

6.6. Selling expenses

	3rd QUARTER of 2026 VND	3rd QUARTER of 2025 VND
Labour costs	20,940,077,499	15,005,878,775
Cost of materials, packaging	-	2,337,500
Cost of tools and supplies	478,083,479	490,248,402
Depreciation and amortisation	690,372,711	661,490,369
Expenses for external services	30,495,041,397	21,425,746,132
Others	28,894,738,875	27,526,828,775
Total	81,498,313,961	65,112,529,953

6.7. General and administrative expenses

	3rd QUARTER of 2026 VND	3rd QUARTER of 2025 VND
Labour costs	10,351,809,202	12,521,418,285
Administrative materials expenses	-	-
Cost of tools and supplies	515,846,691	398,844,868
Depreciation and amortisation	420,988,362	561,682,623
Expenses for external services	3,928,745,667	3,955,398,885
Others	6,597,214,934	4,478,563,908
Total	21,814,604,856	21,915,908,569

6.8. Production And Operating Costs

	3rd QUARTER of 2026 VND	3rd QUARTER of 2025 VND
Labour costs	64,331,697,245	87,119,505,576
Raw materials and merchandise	692,547,880,472	468,871,379,829
Depreciation and amortization	17,535,933,633	28,012,044,216
Others	129,846,735,196	86,066,750,637
Total	904,262,246,546	670,069,680,258

6.9. Other Income

	3rd QUARTER of 2026 VND	3rd QUARTER of 2025 VND
Collecting and liquidating the sale of fixed assets	-	-
Others	517,210,690	-
Total	517,210,690	-

6.10. Other Expenses

	3rd QUARTER of 2026 VND	3rd QUARTER of 2025 VND
Losses on disposal of fixed assets	5,809,772,858	-
Others	4,973,755,974	(1,367,328,151)
Total	10,783,528,832	(1,367,328,151)

6.11. Current corporate income tax expenses

	3rd QUARTER of 2026 VND	3rd QUARTER of 2025 VND
Total accounting profit before tax	39,544,245,410	49,403,849,925
Adjust accounting profit to determine income subject to corporate income tax	1,401,337,860	(1,475,003,525)
Increase account adjustments	1,401,337,860	(1,475,003,525)
Increase account adjustments	1,401,337,860	(1,475,003,525)
Income subject to corporate income tax	40,945,583,270	47,928,846,400
The corporate income tax rate is not preferential CIT	20%	20%
	8,189,116,654	9,585,769,280
Corporate income tax expense is calculated on the current year's income tax	8,189,116,654	9,585,769,280
Total current corporate income tax costs	8,189,116,654	9,585,769,280

6.12. Earning Per Share

	3rd QUARTER of 2026 VND	3rd QUARTER of 2025 VND
Profit after corporate income tax	31,355,128,756	39,818,080,645
Profit or (Loss) allocated to common shareholders	31,355,128,756	39,818,080,645
Weighted average number of ordinary shares outstanding during the period	62,886,282	45,000,000
Basic earnings per share	499	885

7. OTHER NOTES

7.1. Information of related parties

No	Related parties	Relationship
1	DNP Holding Joint Stock	Parent company
2	DNP Holding Joint Stock	The Group and/or other
	Company and its subsidiaries ("the	subsidiaries within the Group
3	DNP Production and Trading Joint	Associated company
	Stock Company	
4	Mr Tran Duc Huy	Chairman of the Board of Directors
5	Mr Hoang Quoc Thuy	Vice Chairman of the Board of
6	Mr Phan Anh Tuan	Member of the Board of Directors
7	Mr Ngo Duc Trung	Member of the Board of Directors
8	Mrs Vu Thuy Linh	Chairman of the Audit Committee
		and Member of the Board of
9	Mrs Nguyen Thi Thoai	Deputy General Director
10	Mrs Le Thi Hong	Chief Accountant
11	Mrs Le Thi Van	Person in charge of corporate



7.2. Comparative figures

Comparative figures are those from financial statements for the year ended 30 September 2025.



Nguyen Thi Thoai
Deputy General Director
Ho Chi Minh City, Vietnam, 20 Oct 2026

Le Thi Hong
Chief Accountant

Pham Van Hoa
Preparer