

No.: 65.../2026 /TCHC - PTC
Subject : *Announcement of the Q3 2026
Financial Report.*

Nghe An, October 17, 2026

PERIODIC DISCLOSURE OF FINANCIAL REPORTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Phuong Dong Petroleum Tourism Joint Stock Company hereby discloses its financial statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization : Phuong Dong Petroleum Tourism Joint Stock Company

- Stock ticker: PDC
- Address: 218 Le Duan Street, Truong Vinh Ward, Nghe An Province
- Contact phone number: 02383562299 ; Fax: 02383593479
- Email: ptc@phuongdongpv.com.vn ; Website: <http://phuongdongpv.com.vn>

2. Content of the published information:

- Q3 2026 Financial Statements
 - ☒ Separate financial statements (TCNY) (There are no subsidiaries and the superior accounting unit has subordinate units);

- Cases that require an explanation of the cause:

+ The after-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:



Explanatory document in case of a checkmark:



This information was published on the company's website on October 17, 2026, at the following link: <http://phuongdongpv.com.vn> under Shareholder Information.

Attached documents:

- Financial statements for Q3 2026
- Explanatory document

Organization representative



Trần Đình Phúc

STATEMENT OF FINANCIAL POSITION
30/09/2026

TT	ASSETS	Mã số	Note	Closing balance VND	Opening balance VND
A/	SHORT-TERM ASSETS	100		109,646,054,148	103,622,028,224
I/	Cash and cash equivalents	110	6.1	4,934,742,803	4,324,704,378
1.	Cash	111		4,934,742,803	4,324,704,378
2.	Cash equivalents	112		-	-
II/	Short-term financial investments	120			-
III/	Short-term receivables	130		104,106,568,165	98,220,056,996
1.	Short-term trade receivables	131	6.3	116,720,859,433	114,012,976,679
2.	Short-term advances to suppliers	132		30,666,415,905	29,314,207,596
3.	Other short-term receivables	135	6.4	2,248,163,836	421,743,730
4.	Short-term allowance for doubtful deb	136		(45,528,871,009)	(45,528,871,009)
IV/	Inventories	140	6.7	109,057,833	81,712,355
1.	Inventories	141		109,057,833	81,712,355
V/	Other short-term assets	160		495,685,347	995,554,495
1.	Short-term prepaid expenses	161	6.13		499,869,148
2.	Value added tax deductibles	162			
3.	Taxes and other receivables from the State budget	163		495,685,347	495,685,347
B/	LONG-TERM ASSETS	200		130,117,060,745	138,221,207,487
I/	Long-term receivables	210	6.4	2,700,000	2,700,000
1.	Other long-term receivables	215		2,700,000	2,700,000
II/	Fixed assets	220		80,546,206,328	83,968,039,284
1.	Tangible fixed asset	221	6.9	80,546,206,328	83,968,039,284
	- Cost	222		214,470,552,545	214,331,663,656
	- Accumulated depreciation	223		(133,924,346,217)	(130,363,624,372)
2.	Intangible fixed assets	227	6.10	-	-
	- Cost	228		442,380,500	442,380,500
	- Accumulated amortisation	229		(442,380,500)	(442,380,500)
III/	Investment properties	240	6.12	39,536,970,772	42,306,765,071
	- Cost	241		57,692,617,503	57,692,617,503
	- Accumulated depreciation	242		(18,155,646,731)	(15,385,852,432)
IV/	Long-term assets in progress	250		-	-
1.	Construction in progress	252	6.8		
VI/	Long-term financial investments	260		5,886,206,993	5,886,206,993



TT	ASSETS	Mã số	Note	Closing balance VND	Opening balance VND
1.	Equity investments in other entities	263		12,172,670,000	12,172,670,000
2	Allowances for impairment of long-term	264		(6,286,463,007)	(6,286,463,007)
VII/	Other long-term assets	270		4,144,976,652	6,057,496,139
1.	Long-term prepaid expenses	271		4,144,976,652	6,057,496,139
	TOTAL ASSETS (270=100+200)	280		239,763,114,893	241,843,235,711
	RESOURCES	Mã số	Note	30/09/2026	01/01/2026
C/	LIABILITIES	300		89,674,649,453	97,397,089,144
I/	Short-term liabilities	310		89,460,849,453	97,183,289,144
1.	Short-term trade payables	311	6.16	85,605,598,828	93,866,725,711
2.	Short-term advances from customers	312		181,570,500	287,568,500
3.	Taxes and amounts payable to the State budget	314	6.17	1,178,746,161	447,653,835
4.	Payables to employees	315		1,790,405,715	1,891,254,796
5.	Short-term accrued expenses	316	6.18	149,439,403	182,713,949
6.	Short-term unearned revenue	319	6.20	366,601,177	303,508,000
7.	Other short-term payables	320	6.19	163,640,750	162,617,434
8.	Bonus and welfare fund	323		24,846,919	41,246,919
III/	Long-term liabilities	330		213,800,000	213,800,000
1.	Other long-term payables	338		213,800,000	213,800,000
D/	EQUITY	400		150,088,465,440	144,446,146,567
I/	Owner's equity	410		150,088,465,440	144,446,146,567
1.	Owner's contributed capital	411	6.25	150,000,000,000	150,000,000,000
	- Ordinary shares with voting rights	411a		150,000,000,000	150,000,000,000
2.	Share premium	412	6.25	22,819,811,566	22,819,811,566
3.	Other equity funds	414	6.25	116,593,948	116,593,948
4.	Retained earnings	420		(22,847,940,074)	(28,490,258,947)
	- Retained earnings/(losses) accumulated to the prior year end	420a	6.25	(28,490,258,947)	(30,476,735,133)
	- Retained earnings/(losses) of the current year	420b		5,642,318,873	1,986,476,186
III/	Other resources and funds	430		-	
	TOTAL RESOURCES (440=300+400)	440		239,763,114,893	241,843,235,711



Chief Accountant

Nguyen Thi Nguyet



STATEMENT OF INCOME

Third quarter 2026

ITEMS 1	Code 2	Note 3	1st Quarter		Accumulated from the beginning of the year	
			Current year VND	Prior year VND	Current year VND	Prior year VND
1. Gross revenue from goods sold and services rendered	01	VI.25	11,350,252,559	8,681,366,299	34,359,341,921	31,625,204,451
2. Deductions	02					0
3. Net revenue from goods sold and services rendered (10=01-02)	10		11,350,252,559	8,681,366,299	34,359,341,921	31,625,204,451
4. Cost of goods sold and services rendered	11	VI.27	5,382,116,197	4,097,160,023	21,338,730,470	19,439,606,217
5. Gross profit/ (losses) from goods sold and services rendered (20=10-11)	20		5,968,136,362	4,584,206,276	13,020,611,451	12,185,598,234
6. Financial income	22	VI.26	1,356,776	1,391,631	3,412,095	2,126,124
7. Financial expenses	23	VI.28		0		
- In which: Interest expense	24					0
8. Selling expenses	25		125,026,345	124,564,260	402,025,912	413,316,883
9. General and administration expenses	26		1,370,767,979	1,586,019,507	5,659,548,127	6,105,684,866
10. Net operating profit/ (losses) { 30= 20+ (21-22) - (24+25) }	30		4,473,698,814	2,875,014,140	6,962,449,507	5,668,722,609
						0
11. Other income	31		397,626,058	354,178,338	1,066,147,996	594,933,741
12. Other expenses	32		351,507,974	354,128,338	975,698,912	589,898,741
13. Other profit/ (losses) (40=31-32)	40		46,118,084	50,000	90,449,084	5,035,000
14. Accounting profit/ (losses) before tax (50=30+40)	50		4,519,816,898	2,875,064,140	7,052,898,591	5,673,757,609
15. Current corporate income tax expense	51	VI.30	903,963,380	575,012,828	1,410,579,718	1,134,751,522
16. Deferred corporate tax (income)/ expense	52	VI.30				0
17. Net profit/ (losses) after corporate income tax(60	60		3,615,853,518	2,300,051,312	5,642,318,873	4,539,006,087
18. Basic earnings per share (*)	70					

Chief Accountant



Nguyen Thi Nguyet

General Director



Trần Đình Phúc

Phuong Dong Petroleum tourism joint stock Company
218 Le Duan Street- Vinh City- Nghe An Province

Form B03 - DN

STATEMENT OF CASH FLOWS

Indirect method

TT	ITEMS	Code	Current year VND	Prior year VND
I.	CASH FLOWS FROM OPERATING ACTIVITIES			
1.	(Losses)/Profit before tax	01	7,052,898,591	5,673,757,609
2.	Adjustments for:			
-	Depreciation and amortisation of fixed assets and investment properties	02	6,330,516,144	5,950,627,404
-	Allowances and provisions	03	-	-
-	(Gains)/losses from investing activities	05		
-	Interest expense			
3.	Operating profit before changes in working capital	08	13,383,414,735	11,624,385,013
-	Change in receivables	09	(7,435,979,776)	(535,933,228)
-	Change in inventories	10	(27,345,478)	26,676,207
-	Change in payables (excluding accrued loan interest and corporate income tax payable)	11	(7,722,439,691)	(15,534,852,200)
-	Change in prepaid expenses	12	2,412,388,635	3,264,023,255
-	Corporate income tax paid	15		
-	Other cash payments for operating activities			
	Net cash flows from operating activities	20	610,038,425	(1,155,700,953)
II.	CASH FLOWS FROM INVESTING ACTIVITIES			
1.	Acquisition and construction of fixed assets and other long-term assets	21	-	-
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22		
3.	Interest earned, dividends and profits received	27		
	Net cash flows from investing activities	30	-	-
III.	CASH FLOWS FROM FINANCING ACTIVITIES			
	Net cash flows from financing activities	40		
	Net increase/(decrease) in cash for the period	50	610,038,425	(1,155,700,953)
	Cash and cash equivalents at the beginning of the period/year	60	4,324,704,378	3,177,207,205
	Cash and cash equivalents at the end of the period/year	70	4,934,742,803	2,021,506,252

Chief Accountant

Nguyen Thi Nguyet

General Director



Tran Dinh Phuc

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

I- General Information about the Enterprise

1. Form of ownership: Joint-stock company
2. Business sector: Hotels – Restaurants – International Tour Operations – Trading
3. Business activities: Hotels – Restaurants – International Tour Operations – Trading.
4. Normal operating cycle: 12 months
5. Characteristics of the enterprise's operations during the financial year affecting the financial
6. Corporate structure
 - List of subsidiaries
 - List of joint ventures and associates
 - List of dependent units without separate legal status: Branch of Phuong Dong Petroleum Tourism Joint Stock Company – Phuong Dong Hotel
7. Statement on the comparability of information in the financial statements: Comparable

II- Accounting Period and Currency Used in Accounting

- 1- Annual accounting period: From January 1 to December 31
2. Currency used in accounting: Vietnamese dong (VND)

III- Accounting Standards and Accounting Regime Applied

1. Accounting regime applied: The Company applies the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance)
2. Statement of compliance with Accounting Standards and the Accounting Regime: The Company has applied the Vietnamese Accounting Standards and the documents providing guidance on these standards issued by the State. The financial statements have been prepared and presented in compliance with all applicable requirements of each accounting standard, the circulars providing guidance on the implementation of such standards, and the prevailing Accounting Regime

IV- Accounting Policies Applied in the Case of a Going Concern

1. Principles for translating financial statements prepared in a foreign currency into Vietnamese dong (where the accounting currency differs from Vietnamese dong); effects, if any, of translating financial statements from a foreign currency into Vietnamese dong.
2. Exchange rates applied in accounting: Actual transaction exchange rates.
3. Principles for determining the effective interest rate used to discount cash flows.
4. Principles for recognizing cash and cash equivalents: Recognized based on actual transactions and the actual balances of cash on hand and bank accounts.
5. Accounting principles for financial investments
 - a) Trading securities;
 - b) Investments held to maturity;
 - c) Loans;
 - d) Investments in subsidiaries, joint ventures and associates;
 - d) Investments in equity instruments of other entities: accounted for at original cost
 - e) Accounting methods for other transactions related to financial investments.
6. Accounting principles for receivables: Receivables are monitored in detail by individual customer, classified according to whether they are short-term or long-term, and provisions are made in accordance with Circular No. 228/2009/TT-BTC dated December 7, 2009

7. Inventory recognition principles:
 Inventory recognition principle: At actual cost
 Method of calculating inventory value: Weighted average method
 Inventory accounting method: Perpetual inventory method.
 Method of making provision for inventory devaluation:
8. Principles for recognition and depreciation of fixed assets, finance-leased fixed assets and investment properties: In accordance with Circular No. 203/2009/TT-BTC dated 20 October 2009.
9. Accounting principles for business cooperation contracts.
10. Accounting principles for deferred corporate income tax.
11. Accounting principles for prepaid expenses.
12. Accounting principles for liabilities.
13. Principles for recognition of borrowings and finance lease liabilities.
14. Principles for recognition and capitalization of borrowing costs.
15. Principles for recognition of accrued expenses.
16. Principles and methods for recognition of provisions for liabilities.
17. Principles for recognition of unearned revenue.
18. Principles for recognition of convertible bonds.
19. Principles for recognition of equity:
 Principles for recognition of contributed capital of owners, share premium, conversion options on convertible bonds, and other equity.
 Principles for recognition of asset revaluation differences:
 Principles for recognition of foreign exchange differences:
 Principles for recognition of undistributed profits:
20. Principles and methods for revenue recognition:
 Revenue from sales of goods:
 Revenue from rendering services:
 Revenue from financial activities:
 Revenue from construction contracts:
 Other income:
21. Accounting principles for deductions from revenue
22. Accounting principles for cost of goods sold.
23. Accounting principles for financial expenses.
24. Accounting principles for selling expenses and general and administrative expenses.
25. Principles and methods for recognition of current corporate income tax expense and deferred corporate income tax expense.
26. Other accounting principles and methods.

V. Accounting policies applied (in cases where the enterprise does not meet the going concern assumption)

1. Is there any reclassification of non-current assets and non-current liabilities as current assets and
2. Principles for determining the value of each type of asset and liability (based on net realizable value, recoverable amount, fair value, present value, current price, etc.).
3. Principles for financial treatment of:

Provisions;

Asset revaluation differences and foreign exchange differences (still reflected in the Balance Sheet, if

VI. Additional information on items presented in the Balance Sheet

01. Cash

Đơn vị tính: VND

Item	At year-end	At beginning of year
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Cash on hand	327,339,253	139,161,892
Cash in bank	4,607,403,550	4,185,542,486
Cash in transit		
Total	4,934,742,803	4,324,704,378

02. Financial investments

a) Trading securities

Item	At year-end			At beginning of year		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Total value of shares (details for each type of share accounting for 10% or more of the total value of shares)						
Total value of bonds (details for each type of bond accounting for 10% or more of the total value of bonds)						
Other investments						

Reasons for changes in each investment/share/bond category:

In terms of quantity:

In terms of value:

b) Held-to-maturity investments

Item	At year-end		At beginning of year	
	Cost	Carrying amount	Cost	Carrying amount
b1) Short-term				
Term deposits				
Bonds				
Other investments				
b2) Long-term				
Term deposits				
Bonds				
Other investments				

c) Equity investments in other entities (Details for each investment according to the ownership ratio and voting rights ratio)

Item	At year-end			Đầu năm		
	Cost	Provision	Fair value	Cost	Provision	Fair value
Investments in subsidiaries						
ItemAt year-end:						
CostAt year-end:						
ProvisionAt year-						
Investments in other entities	12,172,670,000	(6,286,463,007)	5,886,206,993	12,172,670,000	(6,286,463,007)	5,886,206,993

Summary of the operating performance of subsidiaries, joint ventures and associates during the period

Material transactions between the enterprise and its subsidiaries, joint ventures and associates during the period

Reasons for any inability to determine fair value.

03. Trade receivables

Item	At year-end	At beginning of year
a) Short-term trade receivables	116,720,859,433	114,012,976,679
Muong Thanh Cua Dong Hotel	96,777,192,339	95,143,692,339
Duc Thuan Company Limited	17,341,643,231	17,341,643,231
Other trade receivables	2,602,023,863	1,527,641,109
b) Long-term trade receivables (similar to short-term receivables)		
c) Trade receivables from related parties (details by counterparty)		

04. Other receivables

Item	At year-end		At beginning of year	
	Amount	Provision	Amount	Provision
a) Short-term				
Receivables relating to equitization				
Dividends and profits receivable				
Receivables from employees	1,033,223,930			
Deposits and collateral				
Loans granted				
Expenses paid on behalf of others				
Other receivables	1,389,359,915		421,743,730	
b) Long-term				
Receivables relating to equitization				
Dividends and profits receivable				
Receivables from employees				
Deposits and collateral				
Loans granted				
Expenses paid on behalf of others				
Other receivables.				
Total	2,422,583,845		421,743,730	

05. Assets awaiting resolution (Details by type of missing asset)

Item	At year-end		At beginning of year	
	Quantity	Amount	Quantity	Amount
a) Cash;				
b) Inventories;				
c) Fixed assets;				
d) Other asset.				

06. Bad debts

Chỉ tiêu	At year-end			At beginning of year		
	Original amount	Recoverable amount	Debtor	Giá gốc	Giá trị có thể thu hồi	Đối tượng nợ

Total receivables and loans that are overdue or not yet overdue but unlikely to be recovered, including details of overdue periods and amounts by debtor where each debtor accounts for 10% or more of total overdue debts						
Information on penalties and overdue interest receivable arising from overdue debts that have not been recognized as revenue;						
Recoverability of overdue receivables.						
Total						

07. Inventories

Item	At year-end		At beginning of year	
	Cost	Provision	Cost	Provision
Goods in transit				
Raw materials and supplies	108,829,833		81,232,355	
Tools and supplies	228,000		480,000	
Work in progress				
Finished goods				
Merchandise				
Goods sent for sale				
Bonded warehouse goods				
Real estate inventory				
Total	109,057,833		81,712,355	

Value of stagnant, obsolete or deteriorated inventories that cannot be sold at the end of the period; reasons and proposed handling measures.

Value of inventories pledged or mortgaged as security for liabilities at the end of the period.

Reasons for additional provisions for inventory devaluation or reversals of such provisions.

08. Long-term assets in progress

Item	At year-end		At beginning of year	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Long-term work in progress (Details by type, stating why completion has not occurred within a normal operating cycle)				
.....				
Total				
Item	At year-end		At beginning of year	

b) Construction in progress (Details of projects accounting for 10% or more of total construction-in-progress value)		
Acquisition		
Construction		
Repairs		
Total		

09. Increases and decreases in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation and Transmission Equipment	Management equipment and tools	Perennial plants and livestock for product	Other tangible fixed assets	Total
Historical cost							
Balance at beginning of year	176,807,962,640	32,081,836,753	3,096,648,635			2,345,215,628	214,331,663,656
Additions during the year		138,888,889					138,888,889
Completed construction in							
Other increases							
Transferred to investment property							
Disposals and sales							
Other decreases							
Balance at year-end	176,807,962,640	32,220,725,642	3,096,648,635			2,345,215,628	214,470,552,545
Accumulated depreciation							
Buildings and structures	95,711,471,573	30,179,341,011	2,192,834,503			2,279,977,285	130,363,624,372
Machinery and equipment	3,104,860,606	259,497,738	137,610,002			58,753,499	3,560,721,845
Other increases							
Transferred to investment property							
Disposals and sales							
Other decreases							
Balance at year-end	98,816,332,179	30,438,838,749	2,330,444,505			2,338,730,784	133,924,346,217
Net book value							
At beginning of year							
At year-end	77,991,630,461	1,781,886,893	766,204,130			6,484,844	80,546,206,328

Year-end net book value of tangible fixed assets pledged or mortgaged as security for loans:

Historical cost of fully depreciated tangible fixed assets still in use at year-end.g:

Historical cost of tangible fixed assets awaiting disposal at year-:

Commitments for significant future purchases or sales of tangible fixed assets:

Other changes in tangible fixed assets:

10. Increases and decreases in intangible fixed assets

Item	Land use rights	Publishing rights	Copyrights and patents	Trademarks	Computer software	Licenses and franchises	Other intangible fixed asset	Total
Historical cost								
Balance at beginning of year					442,380,500			442,380,500.0
Additions during the year								
Internally generated								
Increase from business								
Other increases								
Disposals and sales								
Other decreases								
Balance at year-end					442,380,500			442,380,500
Accumulated amortization								
Balance at beginning of year					442,380,500			442,380,500
Amortization for the year								
Other increases								
Disposals and sales								
Other decreases								
Balance at year-end					442,380,500			442,380,500
Net book value								
At beginning of year								
At year-end								

Year-end net book value of intangible fixed assets pledged or mortgaged as security for loans:

Historical cost of fully amortized intangible fixed assets still in use:

Explanatory notes and other disclosure:

11. Increases and decreases in finance-leased fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation and Transmission Equipment	Management equipment and tools	Other tangible fixed assets	Intangible fixed asset	Total
Historical cost							
Balance at beginning of year							
Finance leases entered into during the year							
Purchase of finance-leased fixed assets							
Other increases							
Return of finance-leased fixed assets							
Other decreases							
Balance at year-end							

Accumulated depreciation					
Balance at beginning of year					
Depreciation for the year					
Purchase of finance-leased fixed assets					
Other increases					
Return of finance-leased fixed assets					
Other decreases					
Balance at year-end					
Net book value					
At beginning of year					
At year-end					

* Additional lease payments recognized as expenses during the year:

*Basis for determining additional lease payments:

* Lease extension terms or options to purchase the assets:

12. Increases and decreases in investment property

Item	Balance at beginning of	Decreases during the year	Increases during the	Balance at year-end
a) Investment property held for lease				
Historical cost				
Land use rights				
Buildings	57,692,617,503			57,692,617,503
Buildings and land use rights				
Infrastructure				
Accumulated depreciation				
Land use rights				
Buildings	15,385,852,432		2,769,794,299	18,155,646,731
Buildings and land use rights				
Infrastructure				
Net book value				
Land use rights				
Buildings				
Buildings and land use rights				
Infrastructure				
b) Investment property held for capital appreciation				
Historical cost				
Land use rights				
Buildings				
Buildings and land use rights				
Infrastructure				
impairment losses				
Land use rights				
Buildings				
Buildings and land use rights				
Infrastructure				

Net book value	42,306,765,071		39,536,970,772
Land use rights			
Buildings			
Buildings and land use rights			
Infrastructure			

Net book value at the end of the period of investment property pledged or mortgaged as security for loans;
Historical cost of fully depreciated investment property that is still leased or held for capital appreciation;
Explanatory notes and other disclosures.

13. Prepaid Expenses

Item	At Year-end	At Beginning of Year
a) Short-term (details by item)		499,869,148
Prepaid expenses for operating leases of fixed assets;		
Tools and supplies issued for use;		499,869,148
Borrowing costs		
Other items (provide details if material)		
b) Long-term		
Enterprise establishment expenses		
Insurance premiums;		
Other items (provide details if material).		
Total		499,869,148

14. Other Assets

Item	At Year-end	At Beginning of Year
a) Short-term (details by item)		
b) Long-term (details by item)		
Total		

15. Borrowings and Finance Lease Liabilities

Item	Year-end		During the Year		Beginning-of-year	
	Amount	Amount Not Repayable	Increases	Decreases	Amount	Amount Not Repayable
a) Short-term borrowings						
.....						
b) Long-term borrowings						
.....						
Total						

c) Finance lease liabilities

Lease term	Current Year			Previous Year		
	Total Lease Payments	Lease Interest Paid	Principal Repaid	Total Lease Payments	Lease Interest Paid	Principal Repaid
One year or less						
More than one year up to five years						
More than five years						

d) Overdue unpaid borrowings and finance lease liabilities

Item	Year-end		Beginning of Year	
	Principal	Interest	Principal	Interest
Borrowings				
Finance lease liabilities:				
Reasons for non-payment				
Total				

đ) Detailed disclosures of borrowings and finance lease liabilities with related parties

.....

16. Trade Payables

Item	Year-end		Beginning-of-year	
	Amount	Amount Capable of Being Repaid	Giá trị	Amount Capable of Being Repaid
a) Short-term trade payables				
Muong Thanh Cua Dong Hotel	77,220,323,237		86,670,323,237	
Dai Duong Group Joint Stock Company	4,655,619,963		4,655,619,963	
Payables to other parties	3,729,655,628		2,540,782,511	
Total	85,605,598,828		93,866,725,711	
c) Overdue unpaid payables				
Details of each party accounting for 10% or more of total overdue				
Other parties				
Total				
d) Trade payables to related parties (details by party)				

17. Taxes and Other Amounts Payable to the State

Item	Beginning of Year	Amount Payable During the	Amount Actually Paid	Year-end
a) Tax payables (details by tax type)				
Value-added tax	368,770,355			211,602,785
Special consumption tax	12,315,617			12,315,617
Import and export duties				
Corporate income tax				51,296,870
Personal income tax	66,467,863			71,993,793
Natural resource tax				
Land and housing tax and land rental				831,537,096
Other taxes				
Fees, charges and other amounts payable				
Total	447,553,835			1,178,746,161
b) Phải thu (chi tiết theo từng loại thuế)				
Value-added tax				
Special consumption tax				
Import and export duties				
Corporate income tax				
Personal income tax				
Natural resource tax				

Land and housing tax and land rental				
Other taxes				
Fees, charges and other amounts payable				
Total				

18. Accrued Expenses

Item	At Year-end	At Beginning of Year
a) Short-term		
Accrued salaries for annual leave		
Expenses incurred during business suspension		
temporarily accrued cost of goods sold and cost of sold real estate invento		
Other accrued expenses	149,439,403	182,713,949
b) Long-term		
Interest expense		
Other items (details by item)		
.....		
Total	149,439,403	182,713,949

19. Other Payables

Item	At Year-end	At Beginning of Year
a) Short-term		
Surplus assets pending resolution		
Trade union funds	3,162,527	2,098,711
Social insurance	132,791,251	132,791,251
Health insurance	18,257,975	18,298,475
Unemployment insurance	9,428,997	9,428,997
Payables relating to equitization		
Short-term deposits received		
Dividends and profits payable		
Other payables and amounts payable		
Total	163,640,750	162,617,434
b) Long-term (details by item))		
Long-term deposits received		
Other payables and amounts payable		
Total		

c) Overdue unpaid payables (details by item and reasons for non-payment)

20. Unearned Revenue

Item	At Year-end	At Beginning of Year
a) Short-term		
Revenue received in advance	366,601,177	303,508,000
Revenue from customer loyalty programs;		
Other unearned revenue.		
Total	366,601,177	303,508,000
b) Long-term		
Revenue received in advance		
Revenue from customer loyalty programs		
Other unearned revenue		

Total		
c) Inability to fulfill customer contracts (details by item and reasons for the inability to perform)		

21. Bonds Issued

21.1. Ordinary Bonds

Item	Year-end			Beginning-of-year		
	Amount	Interest	Term	Amount	Interest Rate	Term
a) Bonds issued						
Bonds issued at par						
Bonds issued at a discount						
Bonds issued at a premium						
Total						
b) Detailed disclosures of bonds held by related parties (by bond type)						
.....						
Total						

21.2. Convertible Bonds

a. Convertible bonds outstanding at the beginning of the period:

Issue date, original term and remaining term of each type of convertible bond;

Quantity of each type of convertible bond;

Face value and interest rate of each type of convertible bond;

Conversion ratio into shares for each type of convertible bond;

Discount rate used to determine the value of the principal liability component of each type of convertible

Value of the principal liability component and the equity conversion option of each type of convertible

b. Additional convertible bonds issued during the period:

Issue date and original term of each type of convertible bond;

Quantity of each type of convertible bond;

Face value and interest rate of each type of convertible bond;

Conversion ratio into shares for each type of convertible bond

Discount rate used to determine the value of the principal liability component of each type of convertible

Value of the principal liability component and the equity conversion option of each type of convertible bond

c. Convertible bonds converted into shares during the period:

Quantity of each type of bond converted into shares during the period; number of additional shares issued during the period to convert the bond;

Value of the principal liability component of convertible bonds transferred to equity.

d. Convertible bonds that matured but were not converted into shares during the period:

Quantity of each type of bond that matured without conversion into shares during the period;

Value of the principal liability component of convertible bonds repaid to investors

e. Convertible bonds outstanding at the end of the period:

Original term and remaining term of each type of convertible bond;

Quantity of each type of convertible bond;

Face value and interest rate of each type of convertible bond;

Conversion ratio into shares for each type of convertible bond

Discount rate used to determine the value of the principal liability component of each type of convertible

Value of the principal liability component and the equity conversion option of each type of convertible bond
g) Detailed disclosures of convertible bonds held by related parties (by bond type).

22. Preference Shares Classified as Liabilities

Face value

Parties to whom the shares were issued (management, officers, employees or other parties).

Redemption terms (timing, redemption price and other principal terms of the issuance agreement).

Value redeemed during the period.

Other disclosures.

23. Provisions for Liabilities

Item	At Year-end	At Beginning of Year
a) Short-term		
Provision for warranties on products and goods		
Provision for warranties on construction works		
Restructuring provision		
Other provisions (periodic fixed asset maintenance, environmental restoration costs, etc.)		
Total		
b) Long-term		
Provision for warranties on products and goods		
Provision for warranties on construction works		
Restructuring provision		
Other provisions (periodic fixed asset maintenance, environmental restoration costs, etc.)		
Total		

24. Deferred Tax Assets and Deferred Tax Liabilities

Item	At Year-end	At Beginning of Year
a - Deferred tax assets		
Corporate income tax rate used to determine the deferred tax asset		
Deferred tax assets relating to unused tax losses		
Deferred tax assets relating to unused tax incentives		
Deferred tax assets relating to deductible temporary differences		
Amount offset against deferred tax liabilities		
b -Deferred tax liabilities		
Corporate income tax rate used to determine deferred tax liabilities		
Deferred tax liabilities arising from taxable temporary differences		
Amount offset against deferred tax assets		

25. Equity

a- Reconciliation of changes in equity

Item	Owner's Contributed Capital	Share Premium	Conv ertible Bond Conv	Other Owner's Equity	Asset Revalua tion Differ ences	Foreig n Excha nge Differ	Undistribut ed Profit After Tax and Funds	Other Items	Total
A	1	2	3	4	5	6	7	8	9

Balance at beginning of	150,000,000,000	22,819,811,566	116,593,948	(28,490,258,947)	144,446,146,567
Capital increase in previous year					
Profit for previous year					
Other increases					
Capital decrease in previous year					
Loss for previous year				5,642,318,873	5,642,318,873
Other decreases					
Balance at beginning of current year	150,000,000,000	22,819,811,566	116,593,948	(22,847,940,074)	150,088,465,440
Capital increase in current year					
Profit for current year					
Other increases					
Capital decrease in current year					
Loss for current year					
Other decreases					
Balance at end of current year	150,000,000,000	22,819,811,566	116,593,948	(22,847,940,074)	150,088,465,440

b- Details of owner's investment capital

Item	At Year-end	At Beginning of Year
Capital contributed by the parent company (if a subsidiary)		
Capital contributed by other parties		
Total		

c- Capital transactions with owners and distribution of dividends and profits

Item	At Year-end	At Beginning of Year
Owner's investment capital		
Capital contribution at beginning of year		
Capital contributions during the year		
Capital reductions during the year		
Capital contribution at year-end		
Dividends and profits distributed		

d. Shares

Item	At Year-end	At Beginning of Year
Number of shares registered for issuance		
Number of shares sold to the public		
Ordinary shares	15,000,000	15,000,000
Preference shares (classified as equity)		
Number of shares repurchased (treasury shares)		
Ordinary shares		
Preference shares (classified as equity)		
Number of shares outstanding		
Ordinary shares	15,000,000	15,000,000

Preference shares (classified as equity)		
--	--	--

Par value of outstanding shares: VND 10,000.

d- Dividends

Dividends declared after the end of the financial year

Dividends declared on ordinary:

Dividends declared on preference shares:

Cumulative dividends on preference shares not yet recognized

e- Enterprise funds

Development investment fund:

Enterprise restructuring support fund:

Other equity funds:

g- Income and expenses, gains or losses recognized directly in equity in accordance with specific accounting standards:

-....

-....

26. Asset Revaluation Differences

Item	Current Year	Previous Year
Reasons for changes between the beginning and ending balances (circumstances of revaluation, assets revalued, applicable decision, etc.)		

27. Chênh lệch tỷ giá

Item	Current Year	Previous Year
Foreign exchange differences arising from translating financial statements prepared in foreign currency into VND		
Foreign exchange differences arising from other causes (specify the causes)		

28. Funding Sources

Item	Current Year	Previous Year
Funding received during the year		
Expenditure on non-business activities		
Remaining funding at year-end		

29. Off-Balance-Sheet Items

a) Leased assets: Total future minimum lease payments under non-cancellable operating lease contracts, by lease term.

Item	At Year-end	At Beginning of Year
One year or less		
More than One year up to five years		
More than five years		

b) TAssets held in custody: The enterprise must provide detailed disclosures on the quantity, type, specifications and condition of such assets at the end of the period

Item Code	Item Name	Type, Specifications, and Quality	Unit of Measure	Quantity
	Materials and goods held in custody, processed or received under			
	Goods received for sale on behalf of others, on consignment, as pledges or			

c) Foreign currencies: The enterprise must disclose the quantity of each foreign currency in its original currency. Monetary gold must be presented by weight in domestic and international units (ounces), with its value disclosed in USD

d) Monetary gold: The enterprise must disclose the historical cost, quantity (in international units of measurement) and type of monetary gold

d) Bad debts written off: The enterprise must disclose, by debtor, the value of bad debts written off during the ten years following the write-off date, in both the original currency and VND, together with the reasons for writing off the debts.

e) Other information on off-balance-sheet items

30. Other Information Disclosed and Explained by the Enterprise

VII - ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF INCOME

1. Total Revenue from Sales of Goods and Rendering of Services (Code 01)

Item	Current Year	Previous Year
a. Revenue		
Revenue from sales of goods	11,350,252,559	8,681,366,299
Revenue from rendering services		
Price subsidy revenue		
Real estate revenue		
Total	11,350,252,559	8,681,366,299

b) Revenue from related parties (details by party).	
c) Where revenue from asset leasing is recognized as the total amount	

2. Revenue Deductions (Code 02)

Item	Current Year	Previous Year
Trade discounts		
Sales allowances		
Sales returns		
Total		

3. Cost of Goods Sold (Code 11)

Item	Current Year	Previous Year
Cost of goods sold	5,382,116,197	4,097,160,023
Cost of finished goods sold		
Including: Accrued costs of goods and real estate inventory sold, comprising:		
Accrued cost item		
Amount accrued to expenses for each item		
Expected timing of expense occurrence		
Cost of services rendered		
Net book value and disposal costs of investment property		
Operating costs of investment property		
Value of inventory losses during the period		
Value of each type of inventory shortage exceeding the permitted level during the period		
Provision for inventory devaluation		
Amounts deducted from cost of goods sold		
Total	5,382,116,197	4,097,160,023

4. Financial Income (Code 21)

Chỉ tiêu	Năm nay	Năm trước
Interest on deposits and loans		
Gains from sale of investments		
Dividends and profits distributed		
Foreign exchange gains		
Revenue from installment sales and cash discounts		
Other financial income	1,356,776	1,391,631
Total	1,356,776	1,391,631

5. Financial Expenses (Code 22)

Item	Current Year	Previous Year
Interest expense on borrowings		
Cash discounts and interest on installment sales		
Losses from disposal of financial investments		
Foreign exchange losses		
Provision for declines in value of trading securities and investment losses		
Other financial expenses		
Amounts deducted from financial expenses		
Total		

6. Other Income

Item	Current Year	Previous Year
Gains from disposal or sale of fixed assets		
Gains from asset revaluation		
Penalties received		
Tax reductions		
Other items	397,626,058	354,178,338
Total	397,626,058	354,178,338

7. Other Expenses

Item	Current Year	Previous Year
Net book value of fixed assets and expenses relating to their disposal or sale		
Losses from asset revaluation		
Penalties imposed		
Other items	351,507,974	354,128,338
Total	351,507,974	354,128,338

8. Selling Expenses and General and Administrative Expenses

Item	Current Year	Previous Year
a) General and administrative expenses incurred during the period Details of items accounting for 10% or more of total general and administrative expenses: Other general and administrative expenses.	1,370,767,979	1,586,019,507
b) Selling expenses incurred during the period Details of items accounting for 10% or more of total selling expenses; Other selling expenses.	125,026,345	124,564,260
c) Items reducing selling expenses and general and administrative expenses Reversal of provisions for product and goods warranties; Reversal of restructuring provisions and other provisions; Other expense reductions.		

9. Production and Business Expenses by Nature

Item	Current Year	Previous Year
Raw materials and supplies expenses		
Labor expenses		
Depreciation of fixed assets		
Outsourced service expenses		
Other monetary expenses		
Total		

10. Current Corporate Income Tax Expense (Code 51)

Item	Current Year	Previous Year
Corporate income tax expense calculated on current-year taxable income		
Adjustments to corporate income tax expense for previous years included in current-year current income tax expense		
Total current corporate income tax expense		

11. Deferred Corporate Income Tax Expense (Code 52)

Item	Current Year	Previous Year
Deferred corporate income tax expense arising from taxable temporary differences		
Deferred corporate income tax expense arising from the reversal of deferred tax assets		
Deferred corporate income tax income arising from deductible temporary differences		
Deferred corporate income tax income arising from unused tax losses and tax incentives		
Deferred corporate income tax income arising from the reversal of deferred tax liabilities		
Total deferred corporate income tax expense		

VIII. Additional Information on Items Presented in the Statement of Cash Flows**1. Non-cash transactions affecting the statement of cash flows and cash amounts held by the enterprise but not available for use**

Item	Current Year	Previous Year
Acquisition of assets by assuming directly related liabilities or through finance lease transactions		
Acquisition of an enterprise through the issuance of shares		
Conversion of debt into equity		
Other non-cash transactions		

2. Cash amounts held by the enterprise but not available for use: Disclose the amounts and reasons for significant cash and cash equivalent balances held by the enterprise but unavailable for use due to legal restrictions or other constraints that the enterprise is required to comply with

3. Actual proceeds from borrowings during the period

Proceeds from borrowings under ordinary loan agreement;

Proceeds from the issuance of ordinary bonds;

Proceeds from the issuance of convertible bonds;

Proceeds from the issuance of preference shares classified as liabilities;

Proceeds from repurchase transactions involving government bonds and securities REPO transactions;

Proceeds from the issuance of preference shares classified as liabilities;

4. Actual principal repayments during the period

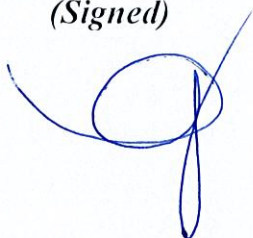
Repayment of principal under ordinary loan agreements;

Repayment of principal on ordinary bonds;
Repayment of principal on convertible bonds;
Repayment of principal on preference shares classified as liabilities;
Payments for repurchase transactions involving government bonds and securities REPO transactions;
Repayment of borrowings in other forms.

IX. Other Information

1. Contingent liabilities, commitments and other financial information:
2. Events occurring after the end of the annual accounting period:
3. Related-party information:
4. Presentation of assets, revenue and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 "Segment Reporting":
5. Comparative information (changes in information in the financial statements of previous accounting
6. Going concern information:
7. Other information:

Chief Accountant
(Signed)



Nguyen Thi Nguyet

Nghe An, September 30, 2026



Tran Dinh Phuc