

**LAO CAI MINERAL EINEAL
PROCESSING JOINT STOCK COMPANY**

FINANCIAL STATEMENTS

Quarter III 2026

Lao Cai - October 2026



LIST OF CONTENTS

<u>CONTENTS</u>	<u>PAGES</u>
BALANCE SHEET	1 – 2
INCOME STATEMENT	3
CASH FLOW STATEMENT	4
NOTES TO THE FINANCIAL STATEMENTS	5 - 18

FINANCIAL STATEMENT REPORT

As at 30 September 2026

B 01-DN

Currency: VND

ASSETS	Code	Notes	30/09/2026	01/01/2026
A CURRENT ASSETS	100		67.244.610.662	63.464.946.199
I. Cash and cash equivalents	110	1	181.338.553	20.684.191
1. Cash	111		181.338.553	20.684.191
2. Cash equivalents	112		-	-
II. Short-term investments	120		-	-
3. Trading Securities	121		-	-
III. Current account receivables	130		66.897.300.794	63.288.513.277
1. Short-term trade receivables	131	3	3.360.882.771	4.272.929.106
2. Short-term advances to suppliers	132		654.162.883	633.401.930
3. Short-term internal receivables	133		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	4	66.195.137.911	61.695.065.011
7. Provision for doubtful short-term receivables	137		(3.312.882.770)	(3.312.882.770)
IV. Inventories	140		-	-
1. Inventories	141		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		165.971.315	155.748.731
2. Deductible VAT	162		165.971.315	155.748.731
B NON-CURRENT ASSETS	200		76.789.710.836	76.789.710.836
I. Long-term receivables	210		-	-
5. Long-term loan receivables	215		-	-
II. Fixed assets	220		-	-
1. Tangible fixed assets	221	5	-	-
- Cost	222		7.798.830.542	7.798.830.542
- Accumulated depreciation	223		(7.798.830.542)	(7.798.830.542)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term investments	260	2	76.789.710.836	76.789.710.836
1. Investments in subsidiaries	261		171.000.000.000	171.000.000.000
2. Investments in joint ventures, associates	262		24.150.000.000	24.150.000.000
4. Provision for long-term financial investment (*)	264		(118.360.289.164)	(118.360.289.164)
VII. Other long-term assets	270		-	-
TOTAL ASSETS (270 = 100 + 200)	280		144.034.321.498	140.254.657.034

FINANCIAL STATEMENT REPORT

(Continued)

As at 30 September 2026

B 01-DN

Currency: VND

RESOURCES	Code	Notes	30/09/2026	01/01/2026
C. LIABILITIES	300		30.417.003.764	25.225.719.099
I. Current liabilities	310		30.417.003.764	25.225.719.099
1. Short-term trade payables	311	6	19.809.200.005	19.739.200.005
2. Short-term advances from customers	312		1.927.871.665	-
3. Statutory obligations	313		-	-
4. Payables to employee	314		-	-
5. Short-term accrued expenses	315		431.545.116	431.545.116
9. Other short-term payables	319		3.222.080.000	28.667.000
10. Short-term provisions	320		2.230.000.000	2.230.000.000
12. Bonus and welfare fund	322		2.796.306.978	2.796.306.978
II. Non-current liabilities	330		-	-
D. OWNERS' EQUITY	400		113.617.317.734	115.028.937.935
1. Share capital	411	7	246.330.000.000	246.330.000.000
- Shares with voting rights	411a		246.330.000.000	246.330.000.000
- Preference shares	411b		-	-
2. Share premium	412		-	-
4. Other equity	414		-	-
5. Shares repurchased from oneself (*)	415		(1.910.000)	(1.910.000)
8. Investment & development funds	418		5.145.322.665	5.145.322.665
10. Equity's other fund	420		2.796.306.978	2.796.306.978
11. Undistributed earnings	421		(140.652.401.909)	(139.240.781.708)
- Undistributed earnings by the end of prior year	421a		(139.240.781.708)	(136.442.802.966)
- Undistributed earnings of the current period	421b		(1.411.620.201)	(2.797.978.742)
12. Capital expenditure funds	422			
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+ 400)	440		144.034.321.498	140.254.657.034



Nguyễn Đức Thang
Chief Executive Officer
Lao Cai, 26 October 2026

Nguyễn Thị Hoa
Chief Accountant

Nguyễn Thị Hoa
Preparer

INCOME STATEMENT

Quarter III 2026

B 02-DN

Currency: VND

ITEMS	Code	Notes	Quarter III		Year-to-Date until the end of this quarter	
			Year 2026	Year 2025	Year 2026	Year 2025
1. Revenue from sale of goods and rendering of services	1	9	-	-	-	13,413,352,200
2. Deductions	2		-	-	-	-
3. Net revenue from sale of goods and rendering of services	10		-	-	-	13,413,352,200
4. Cost of goods sold and services rendered	11	10	-	-	-	13,215,000,000
5. Gross profit from sale of goods and rendering of services	20		-	-	-	198,352,200
6. Profit/loss from the sale/liquidation of investment properties.			-	-	-	-
7. Financial income	21	11	24,612	1,527	25,715	587,640,056
8. Financial expenses	22	12	237,000	1,753,400	864,000	2,894,540
- In which: Interest expenses	23		-	-	-	-
9. Selling expenses	25		-	-	-	-
10. General and administrative expenses	26	13	411,050,908	764,198,410	1,410,781,916	1,204,769,559
11. Operating profit	30		(411,263,296)	(765,950,283)	(1,411,620,201)	(421,671,843)
12. Other income	31		-	-	-	-
13. Other expenses	32		-	-	-	-
14. Other profit	40		-	-	-	-
15. Accounting profit before tax	50		(411,263,296)	(765,950,283)	(1,411,620,201)	(421,671,843)
16. Current corporate income tax expense	51	14	-	-	-	-
17. Deferred tax expense	52		-	-	-	-
18. Net profit after tax	60		(411,263,296)	(765,950,283)	(1,411,620,201)	(421,671,843)
19. Earnings per share	70		(17)	(31)	(57,31)	(17,12)
20. Distributable earnings per share (*)	71	15	-	-	-	-



NGUYỄN DUY THƯỜNG

Chief Executive Officer

NGUYỄN THỊ HOA

Chief Accountant

NGUYỄN THỊ HOA

Preparer

Lao Cai 26 October 2026

NOTES TO THE FINANCIAL STATEMENTS

B 09-DN

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

CASH FLOW STATEMENT

Quarter III 2026

(Indirect method)

B 03-DN

Currency: VND

ITEMS	Code	Notes	Year-to-Date until the end of this quarter	
			Year 2026	Year 2025
I. Cash flows from operating activities				
1. Accounting profit before tax	01		(1.411.620.201)	(421.671.843)
2. Adjustments for:				
- Depreciation of tangible fixed assets and investment properties	02		-	-
- Provisions	03		-	-
- Profit/(Loss) from investing activities	05		(25.715)	(587.640.056)
3. Operating profit before changes in working capital	08		(1.411.645.916)	(1.009.311.899)
- Increase/(Decrease) in receivables	09		(3.619.010.101)	(48.671.954.236)
- (Increase)/Decrease in inventories	10		-	-
- Increase/(Decrease) in payables and other liabilities (excluding interest payable, corporate income tax)	11		5.191.284.665	10.127.518.000
- Decrease/(Increase) in prepaid expenses	12		-	-
- Corporate income tax paid	15		-	-
- Other payments for operating activities	17		-	-
Net cash flows from/(used in) operating activities	20		160.628.648	(39.553.748.135)
II. Cash flows from investing activities				
5. Payments for investments in other entities	25		-	40.500.000.000
7. Interest and dividends received	27		25.715	587.640.056
Net cash flows used in investing activities	30		25.715	41.087.640.056
III. Cash flows from financing activities				
Proceeds from borrowing	33		-	-
Net cash flows from/(used in) financing activities	40		-	-
Net (decrease)/increase in cash for the period (50 = 20+30+40)	50		160.654.363	1.533.891.921
Cash and cash equivalents at the beginning of the year	60		20.684.191	102.459.083
Effect of foreign currency translation	61		-	-
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70		181.338.554	1.636.351.004



Nguyen Duc Thang
Chief Executive Officer

Lao Cai, 26 October 2026

Nguyen Thi Hoa
Chief Accountant

Nguyen Thi Hoa
Preparer

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

GENERAL INFORMATION

Form of Capital Ownership

Lao Cai Mineral Einal Processing Joint Stock Company ("the Company") formerly Gia Long Co., Ltd., is a limited liability company with two or more members established under Business Registration Certificate No. 1202100192 issued by the Department of Planning and Investment of Lao Cai Province. The initial registration date was September 18, 2002. Over its operational history, changes in the type of enterprise, business activities, and charter capital of the Company have been successively certified by the Department of Planning and Investment of Lao Cai Province through amended business registration certificates. Currently, the Company operates under its 20th amended Business Registration Certificate issued on November 24, 2025, with enterprise code 5300208618.

Company's Business Activities

The Company engages in the following business activities:

- Mining of precious metal ores: Specifically: The extraction, processing, trading of ferrous, non-ferrous metal ores;
- Trading of machinery, equipment, and spare parts;
- Consultancy and support for mining operations;
- Trading and production of building materials;
- Trading and import-export of crude oil, coal, and their derivatives;
- Trading of chemicals, materials, and fertilizers for industrial and agricultural purposes;
- Import-export trading of agricultural, forestry, and aquatic products;
- Construction of various types of buildings; Construction of other civil engineering works;
- Inland waterway freight transportation;
- Extraction of stone, Sand, gravel, clay;
- Wholesale of specialized items not elsewhere classified: Specifically: Coal, stone, sand, gravel;
- Retail trade through other forms not elsewhere classified: Specifically: Coal, stone, sand, gravel;
- Mining of iron ores;
- Specialized design activities: Specifically: Interior decoration;
- Leasing of machinery, equipment and tangible goods;
- Leasing of intangible non-financial assets;
- Coastal and deep-sea freight transportation; Road freight transportation
- Diplomatic activities;
- Installation of electrical systems; Installation of other construction systems; Other specialized construction activities;
- Maintenance, repair of automobiles and other motor vehicles;
- Sale of spare parts and accessories for automobiles and motor vehicles;
- Maintenance and repair of motorcycles;
- Sale of spare parts and accessories for motorcycles;
- Completion of construction works;
- Organization of trade promotion activities;
- Mining and collection of hard coal;
- Mining and collection of lignite;

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

- Extraction of crude oil;
- Extraction of natural gas;
- Mining of other non-ferrous metal ores;
- Salt mining;
- Manufacture of cement, lime, and gypsum;
- Manufacture of concrete, cement, and gypsum products;
- Retail sale of hardware, paint, glass, and other construction installation materials in specialized stores;
- Wholesale of construction materials and installation equipment;
- Warehousing and storage of goods;
- Rental of motor vehicles;
- Demolition; Site preparation;
- Wholesale of machinery, equipment and other mechanical parts;
- Other passenger road transport;
- Cargo handling;
- Other professional, scientific, and technical activities not elsewhere classified;
- Installation of water supply, drainage, heating, and air conditioning systems;
- Mining of chemical and fertilizer minerals;
- Mining and collection of peat;
- Cutting, shaping, and finishing of stone;
- Passenger transport by coastal and deep-sea routes;
- Passenger transport by inland waterways;
- Construction of utility projects;
- Mining of uranium and thorium ores;
- Manufacture of building materials from clay.

The Company is headquartered at No. 28B, Phan Dinh Giot Street, Lao Cai Ward, Lao Cai City, Lao Cai Province

II. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

Basis of Preparation of Financial statements

The accompanying Financial Statements are presented in Vietnamese Dong (VND), prepared on a historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System, and other prevailing accounting regulations in Vietnam.

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

Accounting period

The Company's fiscal year applicable for the presentation of its Financial statements starts on 1 January and ends on 31 December.

III. APPLIED ACCOUNTING REGIME AND COMPLIANCE WITH VIETNAMESE ACCOUNTING STANDARDS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

Applied Accounting Regime

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2026/TT-BTC dated October 27, 2026, by the Minister of Finance, providing guidance on the Corporate Accounting Regime.

Declaration of Compliance with Accounting Standards and Regime

The Company complies with Vietnamese Accounting Standards and the related guidelines issued by the Government. The Financial Statements are prepared and presented in full compliance with all provisions of each standard, related circulars, and the current applicable Accounting Regime.

Applied Accounting Method

The applied accounting method: General Journal method - Computer-based accounting systems.

IV. APPLIED ACCOUNTING POLICIES

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impact (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. Types of exchange rates applied in accounting:

- The selected exchange rate applied when accounting for exchange rate differences arising during the period and the exchange rate when revaluing monetary items denominated in foreign currency;

- Cross-transaction exchange rate for cases where banks do not publish the transaction exchange rate of the foreign currency;

- The gold purchase price published by the State Bank of Vietnam or the reference purchase price of entities authorized to trade gold according to law, to be used when revaluing monetary gold at the end of the accounting period.

3. Principles for determining the effective interest rate (effective rate) used for discounting cash flows.

4. Principles for recognizing cash and cash equivalents.

5. Accounting Principles for Financial Investments

- a) Trading securities;

- b) Investments held to maturity;

- c) Investments in subsidiaries, joint ventures, and associates;

- d) Investments in other entities;

- e) Accounting methods for other transactions related to financial investments.

6. Accounting Principles for Accounts Receivable

The enterprise must disclose its accounting policies related to accounts receivable and the significant basis for the estimates used in the policy on provisions for doubtful receivables.

7. Accounting Principles for Inventory

- Principles for recognizing inventory;

- Methods for calculating inventory value;

- Methods for accounting for inventory;

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

- Methods for establishing provisions for inventory devaluation;
- Criteria for allocating raw materials and supplies;
- Accounting policies related to inventory for high-risk contracts.
- 8. Accounting and depreciation principles for tangible fixed assets (including perennial crops for periodic production, working animals), intangible fixed assets, leased fixed assets, and investment properties.
- 9. Accounting principles for biological assets.
- 10. Accounting principles for various types of business cooperation contracts.
- 11. Accounting principles for deferred expenses.
- 12. Accounting principles for accounts payable to suppliers.
- 13. Accounting principles for dividends and profits.
- 14. Principles for recognizing accrued expenses.
- 15. Principles for recognizing deferred revenue.
- 16. Accounting principles for provisions for liabilities.
- 17. Accounting principles for deferred corporate income tax.
- 18. Principles for recognizing loans and financial lease liabilities.
- 19. Principles for recognizing and capitalizing borrowing costs.
- 20. Principles for recognizing convertible bonds.
- 21. Principles for Recognizing Equity:
 - Principles for recognizing owner's equity contributions, capital surplus, convertible bond options, and other owner's equity;
 - Principles for recognizing revaluation differences of assets;
 - Principles for recognizing exchange rate differences;
 - Principles for recognizing undistributed profits.
- 22. Principles and Methods for Recognizing Revenue and Other Income:
 - Revenue from sales and services:
 - + Sales revenue.
 - + Revenue from services.
 - + Revenue from construction contracts.
 - + Revenue from the sale of real estate, such as tourist apartments, office buildings with accommodation, or similar products.
 - + Revenue from the sale of investment properties.
 - Revenue from financial activities;
 - Other income.
- 23. Principles for Accounting for Revenue Deductions.
- 24. Principles for Accounting for Cost of Goods Sold.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

- 25. Principles for Accounting for Financial Expenses.
- 26. Accounting principles for selling expenses and administrative expenses.
- 27. Accounting principles for the sale and disposal of fixed assets and investment properties.
- 28. Principles and methods for recognizing current corporate income tax expense (including supplemental corporate income tax expense as stipulated by global minimum tax regulations) and deferred corporate income tax expense.
- 29. Other accounting principles and methods.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

1. Cash and cash equivalents

	30/09/2026 VND	01/01/2026 VND
Cash on hand	127.319.967	17.117.271
Cash at banks	54.018.586	3.566.920
Cash equivalents	-	-
Total	181.338.553	20.684.191

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

B 09-DN

2. Financial investments

	30/09/2026			01/01/2026		
	Cost	Provision	Fair value	Cost	Provision	Fair value
Trading securities	-	-	-	-	-	-
Held-to-maturity investments	-	-	-	-	-	-
Investments in other entities	171.000.000.000	(118.339.554.418)	52.660.445.582	171.000.000.000	(118.339.554.418)	52.660.445.582
Investments in subsidiaries	171.000.000.000	(118.339.554.418)	52.660.445.582	171.000.000.000	(118.339.554.418)	52.660.445.582
<i>Gia Long Hoa Binh LLC</i>	<i>171.000.000.000</i>	<i>(118.339.554.418)</i>	<i>52.660.445.582</i>	<i>171.000.000.000</i>	<i>(118.339.554.418)</i>	<i>52.660.445.582</i>
Investments in joint ventures and associates						
<i>Van Son Green Environmental Cooperative</i>	<i>24.150.000.000</i>	<i>(20.734.746)</i>	<i>24.129.265.254</i>	<i>24.150.000.000</i>	<i>(20.734.746)</i>	<i>24.129.265.254</i>
Total	195.150.000.000	(118.360.289.164)	76.789.710.836	195.150.000.000	(118.360.289.164)	76.789.710.836

Details of the Company's subsidiaries as at 30 September 2026 as follow:

Name of subsidiary, joint venture, associate Company	Equity interest (%)	Voting right (%)
Gia Long Hoa Binh LLC	95.00%	95.00%
Van Son Green Environmental Cooperative	35.00%	35.00%

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

3. Trade receivables

	30/09/2026 VND	01/01/2026 VND
Short-term trade receivables	48.000.000	960.046.335
Trade receivables from related parties	3.312.882.771	3.312.882.771
Total	3.360.882.771	4.272.929.106

4. Other receivables

	30/09/2026 VND	01/01/2026 VND
Receivables from loan interest, dividend and profit distribution	1.295.137.911	1.295.065.011
Others	-	-
Advances	64.900.000.000	60.400.000.000
Total	66.195.137.911	61.695.065.011

5. Tangible fixed assets

	Buidings and structures (VND)	Machinery and equipment (VND)	Means of transportation. transmission (VND)	Management devices and tools (VND)	Total (VND)
COST					
As at 01/01/2026	4.225.532.029	2.518.692.880	963.104.633	91.501.000	7.798.830.542
Increase in the year	-	-	-	-	-
Newly purchased	-	-	-	-	-
Construction completed	-	-	-	-	-
Decrease in the year	-	-	-	-	-
Disposal	-	-	-	-	-
Others	-	-	-	-	-
As at 30/09/2026	4.225.532.029	2.518.692.880	963.104.633	91.501.000	7.798.830.542

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

ACCUMULATED DEPRECIATION

						-
As at 01/01/2026	4.225.532.029	2.518.692.880	963.104.633	91.501.000	7.798.830.542	
Increase in the year	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Decrease in the year	-	-	-	-	-	-
Disposal	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-
As at 30/09/2026	4.225.532.029	2.518.692.880	963.104.633	91.501.000	7.798.830.542	

CARRYING AMOUNT

As at 01/01/2026	-	-	-	-	-
As at 30/09/2026	-	-	-	-	-

6. Trade payables

	30/09/2026 VND	01/01/2026 VND
Short-term trade payables	19.809.200.005	19.739.200.005
Long-term trade payables	-	-
Total	19.809.200.005	19.739.200.005
Unpaid overdue debts	-	-
Trade payables to related parties	-	-

LAO CAI MINERAL FINAL PROCESSING JOINT STOCK COMPANY
No. 28B, Phan Dinh Giot Street, Lao Cai Ward, Lao Cai City, Lao Cai Province
NOTES TO THE FINANCIAL STATEMENTS

Financial statements
Quarter III 2026
B 09-DN

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

7. Owner's equity

	Owner's equity VND	Treasury stocks	Investment & development funds	Enterprise reorganization assistance fund	Equity's Other Funds	Undistributed profits VND	Total VND
As at 01/01/2026	246.330.000.000	(1.910.000)	5.145.322.665	-	2.796.306.978	(136.442.802.966)	117.826.916.677
Capital increase in the previous year	-	-	-	-	-	(2.797.978.742)	(2.797.978.742)
Profit in the previous year	-	-	-	-	-	-	-
Other increases	-	-	-	-	-	-	-
Loss in the previous year	-	-	-	-	-	-	-
Dividend distribution	-	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-	-
As at 01/01/2026	246.330.000.000	(1.910.000)	5.145.322.665	-	2.796.306.978	(139.240.781.708)	115.028.937.935
Capital increase in the year	-	-	-	-	-	-	-
Profit in the year	-	-	-	-	-	(1.411.620.201)	(1.411.620.201)
Other increases	-	-	-	-	-	-	-
Capital decrease in the year	-	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-	-
As at 30/09/2026	246.330.000.000	(1.910.000)	5.145.322.665	-	2.796.306.978	(140.652.401.909)	113.617.317.734

NOTES TO THE FINANCIAL STATEMENTS

B 09-DN

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

Details of owner's equity investment as of 30/09/2026

	30/09/2026 VND	01/01/2026 VND
Other shareholders	246.330.000.000	246.330.000.000
Total	246.330.000.000	246.330.000.000

* Value of bonds converted into shares during the period

* Number of treasury stocks: 191 shares

Equity transactions with owners and distribution of dividends, profit shares

	30/09/2026 VND	01/01/2026 VND
- Owner's equity		
+ Opening capital contributions	246.330.000.000	246.330.000.000
+ Increase in capital contributions during the period	-	-
+ Decrease in capital contributions during the period	-	-
+ Closing capital contributions	246.330.000.000	246.330.000.000
- Dividends, profit distribution	-	-

Shares

	30/09/2026 VND	01/01/2026 VND
Authorised shares	24.633.000	24.633.000
Issued shares		
Ordinary shares	24.633.000	24.633.000
Preference shares	-	-
Treasury shares	-	-
Ordinary shares	191	191
Preference shares	-	-
Shares in circulation		
Ordinary shares	24.632.809	24.632.809
Preference shares	-	-

Par value of outstanding shares:

VND10.000 per share

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

VI. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE INCOME STATEMENT

8. Revenue from sale of goods and rendering of services

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
	VND	VND	VND	VND
Revenue from sales. Services	-	-	-	13.413.352.200
Total	-	-	-	13.413.352.200

9. Cost of goods sold and services rendered

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
	VND	VND	VND	VND
Cost of good sold. services	-	-	-	13.215.000.000
Total	-	-	-	13.215.000.000

10. Financial income

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
	VND	VND	VND	VND
Interest income from deposits and loans	24.612	25.715	1.527	587.640.056
Total	24.612	25.715	1.527	587.640.056

11. Financial expenses

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
	VND	VND	VND	VND
Provision financial expenses	-	-	-	-
Reversal of financial provisions	-	-	-	-
Other finance expenses	237.000	864.000	1.753.400	2.894.540
Total	237.000	864.000	1.753.400	2.894.540

12. Selling expenses and general and administrative expenses

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
	VND	VND	VND	VND
Administrative expenses incurred during the period	411.050.908	1.410.781.916	764.198.410	1.204.769.559
Selling expenses incurred during the period	-	-	-	-
Total	411.050.908	1.410.781.916	764.198.410	1.204.769.559

13. Current corporate income tax expense

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
	VND	VND	VND	VND
Profit before tax	(411.263.296)	(1.411.620.201)	(765.950.283)	(421.671.843)
Increase adjustments	-	-	-	-
Decrease adjustments	-	-	-	-
Taxable income	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

Current CIT expense

- - - -

14. Basic earnings per share

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
Profit after tax	(411.263.296)	(1.411.620.201)	(765.950.283)	(421.671.843)
Weighted average ordinary shares outstanding during the period (*)	24.632.809	24.632.809	24.632.809	24.632.809
Basic earnings per share	(17)	(57,31)	(31)	(17,12)

(*) Weighted average ordinary shares outstanding during the period are calculated as follow:

	Quarter III/2026	Cumulative from the beginning of the year to the end of Quarter III/2026	Quarter III/2025	Cumulative from the beginning of the year to the end of Quarter III/2025
Ordinary shares outstanding at the beginning of the period	24.633.000	24.633.000	24.633.000	24.633.000
Effect of repurchased ordinary shares	191	191	191	191
Effect of ordinary shares issued during the year	-	-	-	-
Weighted average ordinary shares outstanding during the period	24.632.809	24.632.809	24.632.809	24.632.809

VII. OTHER INFORMATION

1. Contingent liabilities

The company does not have any other contingent liabilities that need to be adjusted or disclosed in the financial statements.

2. Information about related parties

2.1 Income of the members of the Board of Directors and the Executive Board

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B 09-DN

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

	Current year	Previous year
Income of the Executive Board + Mr. Nguyen Duc Thang	72.000.000	72.000.000
Income of the Board of Directors + Mr. Hoang Quoc Tung	30.000.000	45.000.000
Total	102.000.000	117.000.000

3. Segment Reporting

Geographical Segment Information

The company mainly conducts trading activities in the Northern region, therefore, does not present segment reporting by geographical area.

Business Segment Information

For the financial year ending on September 30, 2026, The Company did not have any revenue from its core business operations.

4. Reporting period

No significant events occurred after the end of the accounting period that require adjustment or disclosure in the financial statements.

5. Other information

Explanation of Quarter III/2026 business results:

Items	Quarter III/2026	Quarter III/2025	Increase/Decrease	Rate %
Profit after CIT tax	(411.263.296)	(765.950.283)	354.686.987	(46%)

The after-tax profit for Quarter III- 2026 was (411.263.296). The main reason is that the company had no revenue from sales and service provision during Quarter III.



Nguyen Duc Thang
Chief Executive Officer
Lao Cai, 26 October 2026

Nguyen Thi Hoa
Chief Accountant

Nguyen Thi Hoa
Preparer