TIN NGHIA CORPORATION
96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City
Tax Code: 3600283394

SEPARATE FINANCIAL STATEMENTS
QUARTER 3 - 2026

October 2026

CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA

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Reporting entity: TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No. B 01 - DN

(Promulgated with the Circular No. 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
1	2	3	4	5
A. CURRENT ASSETS	**100**		**3.075.198.369.545**	**3.714.014.679.564**
I. Cash and cash equivalents	**110**		**573.860.921.480**	**982.024.042.114**
1. Cash	111		573.860.921.480	982.024.042.114
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**1.223.738.168.103**	**647.036.827.256**
1. Trading securities	121		6.616.661.800	6.616.661.800
2. Allowance for impairment of trading securities (*)	122		(372.155.745)	-
3. Short-term held-to-maturity investments	123		1.090.259.905.441	783.673.814.055
investments (*)	124		(148.166.243.393)	(143.253.648.599)
5. Other short-term investments	125		275.400.000.000	
6. Allowance for impairment of other short-term investments (*)	126		-	
III. Short-term receivables	**130**		**1.251.380.765.093**	**2.065.324.439.183**
1. Short-term receivables from customers	131		1.080.725.260.244	1.850.941.847.428
2. Short-term prepayments to suppliers	132		20.384.773.975	25.775.362.720
3. Short-term intercompany receivables	133		-	-
4. Receivables based on construction contract progress	134		-	-
5. Other short-term receivables	135		293.122.263.084	328.225.297.002
6. Allowance for doubtful short-term receivables (*)	136		(142.851.532.210)	(139.618.067.967)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**16.118.081.311**	**17.837.157.700**
1. Inventories	141		16.118.081.311	17.837.157.700
2. Allowance for inventory write-down (*)	142		-	-
V. Short-term biological assets	**150**		-	-
1. Livestock for one-time production – short-term	151			
2. Seasonal crops or crops for one-time production – short-term	152			
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	**160**		**10.100.433.558**	**1.792.213.311**
1. Short-term prepaid expenses	161		6.495.318.819	1.670.201.061
2. Deductible value-added tax (VAT)	162		-	-
3. Taxes and receivables from the State budget	163		3.605.114.739	122.012.250
4. Government bond repurchase transactions	164			
5. Other short-term assets	165		-	-
B. NON-CURRENT ASSETS	200		**6.704.101.786.816**	**6.857.746.695.778**
I- Long-term receivables	210		**63.166.138.209**	**61.269.644.610**
1. Long-term receivables from customers	211		-	-
2, Long-term prepayments to suppliers	212			
3. Business capital in dependent units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		111.735.031.600	109.838.538.001
6. Allowance for doubtful long-term receivables (*)	216		(48.568.893.391)	(48.568.893.391)
II- Fixed assets	**220**		**284.501.190.349**	**298.967.356.168**
1. Tangible fixed assets	221		236.016.874.701	250.473.418.845
- Historical cost	222		459.453.292.638	472.739.055.521
- Accumulated depreciation (*)	223		(223.436.417.937)	(222.265.636.676)
2. Finance leased fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		48.484.315.648	48.493.937.323
- Historical cost	228		52.473.077.066	52.473.077.066

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Form No. B 01 - DN

(Promulgated with the Circular No. 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
1	2	3	4	5
- Accumulated depreciation (*)	229		(3.988.761.418)	(3.979.139.743)
III. Long-term biological assets	**230**		-	-
1. Livestock for periodic production	231			
a). Livestock for periodic production not yet mature	232			
b). Livestock for periodic production in mature stage	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Livestock for one-time production (long-term)	236			
3. Seasonal crops or crops for one-time production (long-term)	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV- Investment property	**240**		**903.014.214.788**	**957.540.161.203**
- Historical cost	241		1.786.060.701.058	1.772.573.600.916
- Accumulated depreciation (*)	242		(883.046.486.270)	(815.033.439.713)
V- Long-term assets in progress	250		**1.229.829.987.473**	**1.286.929.620.428**
1. Long-term work in progress	251			
2. Construction in progress	252		1.229.829.987.473	1.286.929.620.428
VI- Long-term financial investments	**260**		**3.837.743.494.387**	**3.853.467.434.569**
1.Investment in subsidiaries	261		4.113.780.165.702	4.113.780.165.702
2.Investment in joint ventures and associates	262		35.529.209.727	35.529.209.727
3.Equity investments in other entities	263		-	-
4. Allowance for long-term investments in other entities (*)	264		(311.565.881.042)	(295.841.940.860)
5. Long-term held-to-maturity investments	265		-	-
investments (*)	266		-	
VII- Other long-term assets	**270**		**385.846.761.610**	**399.572.478.800**
1. Long-term prepaid expenses	271		385.846.761.610	399.572.478.800
2. Deferred tax assets	272		-	-
3. Long-term spare parts, supplies, replacement equipment	273			
4. Other long-term assets	274		-	-
TOTAL ASSETS (280=100+200)	**280**		**9.779.300.156.361**	**10.571.761.375.342**
C. LIABILITIES	**300**		**6.730.886.658.255**	**7.367.218.433.649**
I. Current liabilities	**310**		**2.219.440.327.573**	**2.963.346.032.883**
1. Short-term trade payables	311		5.307.744.072	68.504.289.492
2. Short-term advances from customers	312		153.446.523.250	81.346.065.069
3. Dividends and profit payables	313		602.326.800	508.103.600
4. Taxes and obligations to the State Budget	314		34.992.441.657	55.199.360.012
5. Payables to employees	315		-	7.633.701.000
6. Short-term accrued expenses	316		95.593.056.842	85.740.978.277
7. Short-term intercompany payables	317		-	-
contracts	318		-	-
9. Short-term deferred revenue	319		144.729.540.952	140.678.030.451
10. Other short-term payables	320		51.101.628.571	250.618.996.001
11. Short-term borrowings and finance lease liabilities	321		1.729.834.108.521	2.266.741.375.301
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		3.832.956.908	6.375.133.680
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	**330**		**4.511.446.330.682**	**4.403.872.400.766**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		80.000.000.000	80.000.000.000

Reporting entity: TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No. B 01 - DN

(Promulgated with the Circular No. 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
1	2	3	4	5
3. Long-term taxes and state budget payables	333			
4. Long-term accrued expenses	334		-	-
5. Intercompany payables relating to business capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term deferred revenue	337		4.258.292.169.909	4.147.257.993.688
8. Other long-term payables	338		62.194.606.774	48.079.016.308
9. Long-term borrowings and finance lease liabilities	339		101.315.958.743	118.071.592.801
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		5.303.545.276	6.119.847.989
13. Long-term provisions	343		4.340.049.980	4.343.949.980
14. Science and technology development fund	344		-	-
D - EQUITY	**400**		**3.048.413.498.106**	**3.204.542.941.693**
1. Contributed capital	411		2.000.000.000.000	2.000.000.000.000
- Ordinary shares with voting rights	411A		2.000.000.000.000	2.000.000.000.000
- Preference shares	411B			
2. Share premium	412		5.634.952.321	5.634.952.321
3. Convertible bond option	413			
4. Other owner's capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-
8. Development investment fund	418		150.336.970.162	140.363.678.048
9. Other funds belonging to equity	419		-	-
10. Retained earnings	420		892.441.575.623	1.058.544.311.324
- Accumulated retained earnings up to the end of the previous period	420A		801.226.019.210	559.879.705.638
- Retained earnings for the current period	420B		91.215.556.413	498.664.605.686
TOTAL EQUITY AND LIABILITIES (430=300+400)	**440**		**9.779.300.156.361**	**10.571.761.375.342**

Approved, October 20, 2026

Prepared by	Chief Accountant	Legal Representative
Nguyen Nhu Huynh	Nguyen Thi Thuy Van	Tran Trung Tuan

M.S.D.N: 3600283394 - C.T.C.P. TỔNG CÔNG TY TÍN NGHĨA P. TRẤN BIÊN - TP. ĐỒNG NAI

Reporting entity: TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No. B 02-DN

(Promulgated with the Circular No. 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance)

INCOME STATEMENT

Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

Items	Code	Notes	Quarter 3/2026	Quarter 3/2025	Current year	Prior year
1	2	3			4	5
1. Revenue from sales and provision of services	1		1.421.891.847.680	1.643.446.781.472	5.421.976.414.689	6.911.330.395.125
2. Deductions from revenue	2		-	-	-	-
3. Net revenue from sales and provision of services (10=1-2)	10		1.421.891.847.680	1.643.446.781.472	5.421.976.414.689	6.911.330.395.125
4. Cost of goods sold	11		1.359.725.359.884	1.585.220.007.941	5.227.906.470.682	6.717.425.911.575
5. Gross profit from sales and provision of services (20=10-11)	20		62.166.487.796	58.226.773.531	194.069.944.007	193.904.483.550
6. Gain/loss from sale and disposal of investment property	21					-
7. Financial income	22		82.282.597.198	87.148.205.059	324.737.568.210	665.406.682.107
8. Financial expenses	23		43.483.452.819	24.223.764.977	558.995.555.866	115.588.811.343
- Of which: Interest expenses	24		*41.019.161.400*	*24.124.646.816*	*126.316.768.446*	*108.638.915.110*
9. Selling expenses	25		4.005.345.598	6.907.221.642	13.664.720.163	22.540.768.860
10. General and administrative expenses	26		14.728.093.137	8.259.879.541	44.032.806.383	59.525.900.412
11. Net operating profit ((30=20+21+22-(23+25+26))	30		82.232.193.440	105.984.112.430	(97.885.570.195)	661.655.685.042
12. Other income	31		1.488.904.751	1.005.525.608	300.937.973.089	1.506.052.869
13. Other expenses	32		26.295.245.686	584.223.957	105.806.233.990	145.149.870.607
14. Other profit (40 = 31 - 32)	40		(24.806.340.935)	421.301.651	195.131.739.099	(143.643.817.738)
15. Total accounting profit before tax (50= 30 + 40)	50		57.425.852.505	106.405.414.081	97.246.168.904	518.011.867.304
16. Current corporate income tax expense	51		6.846.915.204	42.136.594.425	6.846.915.204	147.992.274.108
17. Deferred corporate income tax expense	52		-	(29.479.508.096)	(816.302.713)	(32.776.977.604)
18. Profit after corporate income tax (60=50-51-52)	60		50.578.937.301	93.748.327.752	91.215.556.413	402.796.570.800
19. Basic earnings per share (*)	70		-	-	-	-
20. Diluted earnings per share (*)	71		-	-	-	-

Approved, October 20, 2026

Prepared by	Chief Accountant	Legal Representative
Nguyen Nhu Huynh	Nguyen Thi Thuy Van	Tran Trung Tuan

M.S.D.N: 3600[illegible]304 C.T.C.P. TỔNG CÔNG TY TÍN NGHĨA P. TRẤN BIÊN - TP. ĐỒNG NAI

Reporting entity: TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No. B 03-DN

(Promulgated with the Circular No. 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance)

STATEMENT OF CASH FLOWS

(Indirect method)

Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

Items	Code	Current year	Prior year
I. Cash flows from operating activities			
1. Profit before tax	**1**	**97.246.168.904**	**518.011.867.304**
2. Adjustments for		-	-
- Depreciation of fixed assets and investment property	2	69.193.449.493	70.649.846.779
- Provisions	3	24.238.254.964	18.811.806.860
- Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currenci	4	(218.690.759)	(1.741.453.209)
- Gains from investing and financing activities	5	(7.700.927.663)	(532.918.837.991)
- Borrowing costs	6	126.316.768.446	108.638.915.110
- Other adjustments	7	-	-
3. Operating profit before changes in working capital	**8**	**309.075.023.385**	**181.452.144.853**
- Increase/decrease in receivables	9	776.856.976.547	1.424.945.082.250
- Increase/decrease in inventories	10	1.719.076.389	103.396.423.275
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11	(104.485.457.323)	609.970.550.815
- Increase/decrease in prepaid expenses	12	8.900.599.432	869.962.500
- Increase/decrease in trading securities	13	-	-
- Interest paid	14	(125.291.224.736)	(111.297.931.080)
- Corporate income tax paid	15	(48.382.900.446)	(132.497.093.361)
- Other cash inflows from operating activities	16	102.960.000	73.944.000
- Other cash outflows for operating activities	17	(9.990.136.772)	(6.680.967.802)
Net cash flows from operating activities	***20***	**808.504.916.476**	**2.070.232.115.450**
II. Cash flows from investing activities			
1. Cash payments for purchase and construction of fixed assets and other long-term assets	21	(15.219.170.179)	(28.758.306.453)
1. Cash proceeds from disposal and liquidation of fixed assets and other long-term assets	22	350.000.000.000	323.181.818
3 .Cash payments for lending and purchase of debt instruments of other entities	23	(470.751.285.850)	(52.730.436.970)
4. Cash receipts from loan repayments and sale of debt instruments of other entities	24	165.630.914.342	371.956.630.264
5. Cash payments for investments in other entities	25	(689.000.000.000)	(1.322.886.270.000)
6. Cash receipts from recovery of investments in other entities	26	-	688.549.467.563
7. Cash receipts from loan interest, dividends and profits distributed	27	235.614.784.508	212.196.660.786
Net cash flows from investing activities	***30***	**(423.724.757.179)**	**(131.349.072.992)**
III. Cash flows from financing activities			
1. Cash receipts from issuance of shares and capital contributions from owners	31	-	-
2. Cash payments for return of capital to owners and repurchase of the Company's issued shares	32	-	-
3. Cash receipts from borrowings	33	4.934.534.583.744	4.794.502.177.333
4. Cash repayments of borrowings (principal)	34	(5.487.859.989.599)	(6.383.987.372.209)
5. Cash repayments of finance lease liabilities (principal)	35	-	-
6. Dividends and profits paid to owners	36	(239.905.776.800)	(219.909.880.400)
Net cash flows from financing activities	***40***	**(793.231.182.655)**	**(1.809.395.075.276)**
Net cash flows during the year (50=20+30+40)	**50**	**(408.451.023.358)**	**129.487.967.182**
Cash and cash equivalents at the beginning of the year	**60**	**982.024.042.114**	**134.146.425.483**
Effect of exchange rate fluctuations on foreign currency translation	61	287.902.724	(10.638.998)
Cash and cash equivalents at the end of the year (70=50+60+61)	70	**573.860.921.480**	**263.623.753.667**

Approved, October 20, 2026

Legal Representative

Prepared by	Chief Accountant	
Nguyen Nhu Huynh	Nguyen Thi Thuy Van	Tran Trung Tuan

M.S.D.N: 3600283394 TỔNG CÔNG TY TÍN NGHĨA P. TRẤN BIÊN - TP. ĐỒNG NAI

NOTES TO THE FINANCIAL STATEMENTS
Quarter 3/2026

I . CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1 . Form of capital ownership

Tin Nghia Corporation (the "General Corporation") is a joint stock company established on the basis of the equitization of Tin Nghia Corporation One Member Limited Liability Company, a State-owned enterprise established under Decision No. 1828/QĐ.UBT dated August 6, 1994 and Enterprise Conversion Decision No. 431-QĐ/TU dated October 19, 2004 of the Dong Nai Provincial Party Committee.

Tin Nghia Corporation is established and operates under the Business Registration Certificate of joint stock company No. 3600283394 first issued by the Department of Planning and Investment of Dong Nai Province (now the Department of Finance of Dong Nai Province) on November 3, 2004, as amended for the 27th time on May 11, 2026.

The General Corporation's shares are traded on the UpCOM market of the Hanoi Stock Exchange ("HNX") with the stock symbol TID pursuant to Decision No. 694-QĐ/SGDHN issued by HNX on October 31, 2018.

The current head office of the General Corporation is located at: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

The actual contributed charter capital as of September 30, 2026 is VND 2,000,000,000,000; equivalent to 200,000,000 shares, with a par value of VND 10,000 per share.

2 . Business lines

The principal activities of the General Corporation are investment in and trading of industrial park infrastructure; production, processing and export trading of coffee and other agricultural products; trading of petroleum and gas; and logistics services.

3 . Business activities

The principal activities of the General Corporation are investment in and trading of industrial park infrastructure; production, processing and export trading of coffee and other agricultural products; trading of petroleum and gas; and logistics services.

4 . Normal production and business cycle

5 . Characteristics of the enterprise's operations during the financial year affecting the Statement of Financial Position

Profit after tax on the Separate Income Statement for the third quarter of 2026 decreased by VND 43.2 billion. The main reasons are as follows:

- In the third quarter of 2026, revenue from sales and provision of services decreased by VND 221.6 billion, corresponding to a decrease of 13.5% compared to the same period of the previous year, mainly due to a decrease in coffee sales volume. Cost of goods sold in the third quarter of this year decreased by VND 225.5 billion, corresponding to a decrease of 14.2%; however, gross profit from sales and provision of services increased by VND 3.9 billion, corresponding to an increase of 6.8% compared to the same period of the previous year, mainly due to the increase in gross profit from the industrial park infrastructure business.
- Financial income in the third quarter of this year decreased by VND 4.9 billion, corresponding to a decrease of 5.6% compared to the same period of the previous year, mainly from loan interest.
- Financial expenses increased by VND 19.2 billion, corresponding to an increase of 79.5% compared to the same period of the previous year, due to the increase in interest expenses in the current period.

6 . Structure of the enterprise

The General Corporation has the following dependent units:

Name of unit	Address	Principal business activities
Tan Phu Rest Stop	182A, National Highway 20, Phu Lam Commune, Dong Nai City	Services
Xuan Loc Rest Stop	National Highway 1A, Xuan Hoa Commune, Dong Nai City	Services
Tan Bien Market Management Board	Hanoi Highway, Quarter 5, Long Binh Ward, Dong Nai City	Management of Tan Bien Market
Tin Nghia Industrial Parks Management Board	Road 25B, Nhon Trach 3 Industrial Park, Nhon Trach Commune, Dong Nai City	Management of industrial parks
Bao Loc Branch (Dependent accounting branch)	345 National Highway 20, B'Lao Ward, Lam Dong Province	Production, trading

Related parties	**Relationship**
Tin Nghia Logistics Joint Stock Company - ICD Bien Hoa	Subsidiary
Tin Nghia Industrial Park Development Joint Stock Company	Subsidiary
Tin Nghia Laos Joint Stock Company	Subsidiary
Nhon Trach Investment Joint Stock Company	Subsidiary
Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	Subsidiary
Japanese SMEs Development Joint Stock Company	Subsidiary
Phuoc Tan Trading and Construction Joint Stock Company	Subsidiary
Tin Nghia Professional Security Services Joint Stock Company	Subsidiary
Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Com	Subsidiary
Hiep Phu Joint Stock Company	Subsidiary

Phu Huu Petroleum Depot Joint Stock Company	Subsidiary
Dinh Quang Construction Investment Joint Stock Company	Associate
Nhon Trach Greenery Joint Stock Company	Other related parties
Tuan Loc Commodities Company Limited	Other related parties
Olympic Coffee Joint Stock Company	Other related parties
Tin Nghia - A Chau Investment Joint Stock Company	Other related parties
PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties

7 . The total number of employees of the General Corporation as at September 30, 2026 was: 129 people (as at January 1, 2026: 130 people).

II . Accounting period and currency used in accounting

1 . The Company's annual accounting period follows the calendar year, beginning on January 1 and ending on December 31 each year.

2 . The currency used in accounting records is Vietnam Dong (VND).

III . Applicable accounting standards and accounting regime

1 *Applicable accounting regime*

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance.

2 *Statement of compliance with Accounting Standards and Accounting Regime*

The Company has applied Vietnamese Accounting Standards and the guiding documents on the Standards issued by the State. The financial statements are prepared and presented in full compliance with all provisions of each standard, the circulars guiding the implementation of the Standards, and the current applicable Enterprise Accounting Regime.

IV . Accounting policies, accounting estimates and relevant applicable legal regulations

1 . Principles for translation of financial statements prepared in foreign currencies into Vietnam Dong (in case the accounting currency is other than Vietnam Dong); Effects (if any) of the translation of financial statements from foreign currencies into Vietnam Dong

2 . Types of exchange rates applied in accounting

3 . Principles for determining the effective interest rate used to discount cash flows.

4 . Principles for recognition of cash and cash equivalents.

5 . Accounting principles for financial investments

6 . Accounting principles for receivables

Receivables are monitored in detail by maturity, debtor, original currency and other factors in accordance with the management requirements of the Company. Receivables are classified as short-term or long-term in the financial statements based on their remaining terms as at the reporting date.

Allowance for doubtful debts is made for: receivables overdue for payment as stated in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables not yet due for payment but unlikely to be recovered. In which, the allowance for overdue receivables is based on the principal repayment schedule under the original sales contract, without taking into account any debt extension between the parties, and for receivables not yet due but where the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing or has absconded, or based on the estimated loss that may occur.

7 . Accounting principles for inventories

Inventories are initially recognized at cost, which comprises purchase costs, processing costs and other directly attributable costs incurred in bringing the inventories to their location and condition at the time of initial recognition. Subsequent to initial recognition, at the time of preparing the financial statements, if the net realizable value of inventories is lower than cost, inventories are recognized at net realizable value.

Net realizable value is estimated based on the selling price of inventories less the estimated costs of completion and the estimated costs to sell the products.

Method for determining the value of work in progress at year-end:

- Production and business costs in progress are accumulated by each project that is not yet completed or for which revenue has not yet been recognized, corresponding to the volume of work in progress at year-end.

8 . Accounting principles and depreciation of tangible fixed assets

Tangible fixed assets are initially recognized at cost. During their use, tangible fixed assets are recorded at historical cost, accumulated depreciation and net book value.

Subsequent expenditure

If these expenditures increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, they are capitalized as an additional historical cost of tangible fixed assets.
Other expenditures incurred after the fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recognized in the income statement in the year in which they are incurred.

The historical cost of finance leased fixed assets is recognized at the fair value or the present value of the minimum lease payments (in case the fair value is higher than the present value of the minimum lease payments) plus initial direct costs related to the finance lease (excluding VAT). During their use, finance leased fixed assets are recorded at historical cost, accumulated depreciation and net book value. Depreciation of finance leased fixed assets is charged based on the lease term under the contract and included in production and business costs, ensuring full capital recovery.

Fixed assets are depreciated using the straight-line method over the following estimated useful lives:

- Buildings and structures	06 - 25 years
- Machinery and equipment	06 - 12 years
- Means of transportation	06 - 10 years

An operating lease is a lease of fixed assets under which a significant portion of the risks and rewards incidental to ownership of the assets remains with the lessor. Payments under operating leases are recognized in the income statement on a straight-line basis over the operating lease term.

9 . Accounting principles for biological assets

10 . Accounting principles for business cooperation contracts.

11 . Accounting principles for prepaid expenses.

Expenses incurred which relate to the business results of several financial years are recorded as prepaid expenses to be gradually allocated to business results in subsequent financial years.

The calculation and allocation of long-term prepaid expenses to production and business costs of each financial year are based on the nature and extent of each type of expense in order to select a reasonable allocation method and criteria.

The Company's prepaid expenses include:

- Tools and instruments include assets held by the Company for use in the normal course of business, with the historical cost of each asset being less than VND 30 million and therefore not qualifying for recognition as fixed assets under prevailing regulations. The historical cost of tools and instruments is allocated using the straight-line method over a period not exceeding 03 years.
- Other prepaid expenses are recognized at historical cost and allocated using the straight-line method over their useful lives.

12 . Accounting principles for trade payables.

Payables are monitored by payment term, creditor, original currency and other factors in accordance with the management requirements of the Company.

13 . Accounting principles for dividends and profits payable.

Dividends payable to shareholders are recognized as a payable in the Company's Statement of Financial Position after the dividend distribution announcement of the Company's Board of Directors.

14 . Principles for recognition of accrued expenses.

15 . Principles for recognition of unearned revenue.

16 . Accounting principles for provisions.

17 . Accounting principles for deferred corporate income tax.

18 . Principles for recognition of borrowings and finance lease liabilities.

19 . Principles for recognition and capitalization of borrowing costs.

20 . Principles for recognition of convertible bonds.

21 . Principles for recognition of owner's equity:

Owner's invested capital is recognized according to the actual capital contributed by the owners

Undistributed profit after tax reflects the business results (profit or loss) after corporate income tax and the profit distribution or loss settlement of the Company.

Undistributed profit after tax is the profit from the enterprise's operations after deducting (-) adjustments due to the retrospective application of changes in accounting policies and retrospective restatement of material errors of previous years. Undistributed profit after tax is distributed in accordance with the regulations of the competent authorities.

22 . Principles and methods for recognition of revenue and other income:

- Revenue from sales of goods and provision of services

Revenue is recognized when the Company is able to receive economic benefits that can be determined with certainty. Revenue is measured at the fair value of the amounts received or to be received after deducting trade discounts, sales allowances and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods

- The significant risks and rewards associated with ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains the right to manage the goods as the owner of the goods or the right to control the goods;

Revenue from provision of services

- The portion of work completed as at the date of the Statement of Financial Position can be determined

Financial income

Revenue arising from interest and other financial income is recognized when both of the following two (2) conditions are simultaneously satisfied:

- It is probable that economic benefits will be obtained from the transaction;
- The revenue can be measured with reasonable certainty.
- Financial income;
- Other income.

23 . Accounting principles for revenue deductions.

Deductions from revenue from sales of goods and provision of services arising during the period include: trade discounts, sales allowances and sales

Trade discounts, sales allowances and sales returns arising in the same period as the sale of products, goods and services are recorded as a reduction of revenue of the period in which they arise. In case products, goods and services were sold in previous periods but the revenue deductions arise in a later period, revenue is reduced according to the following principle: if they arise before the issuance of the Statement of Financial Position, revenue is reduced in the Income Statement of the reporting period (previous period); if they arise after the issuance of the financial statements, revenue is reduced in the period in which they arise (later period).

24 . Accounting principles for cost of goods sold.

Cost of goods sold and services rendered is the total cost of finished goods, merchandise and materials sold and services provided to customers during the year, recognized in line with the revenue generated during the year and in compliance with the prudence principle. Cases of losses of materials and goods in excess of norms, costs in excess of normal levels, and inventory losses after deducting the liability of relevant collectives and individuals... are fully and promptly recognized in cost of goods sold during the year.

25 . Accounting principles for financial expenses.

26 . Accounting principles for selling expenses and general and administrative expenses.

27 . Accounting principles for sale and disposal of fixed assets and investment property.

28 . Principles and methods for recognition of current corporate income tax expense (including additional corporate income tax expense under global minimum tax regulations) and deferred corporate income tax expense.

29 . Other accounting principles and methods

V . Supplementary information for items presented in the Statement of Financial Position

1 . Cash and cash equivalents

Cash and cash equivalents held by the enterprise that are not restricted for use

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	14.803.728	38.251.638
Demand deposits at banks	573.846.117.752	981.985.790.476
Cash in transit	-	-
Cash equivalents (*)	-	-
	573.860.921.480	**982.024.042.114**

2 . Financial investments

a) Trading securities

Items	30/09/2026			01/01/2026		
	Historical cost	Fair value	Allowance	Historical cost	Fair value	Allowance
	VND	VND	VND	VND	VND	VND
. Total value of shares						
- Nhon Trach Water Supply Joint Stock Company (NTW)	6.616.661.800	6.244.506.055	(372.155.745)	6.616.661.800	7.305.081.500	-
Total	**6.616.661.800**	**6.244.506.055**	**(372.155.745)**	**6.616.661.800**	**7.305.081.500**	-

b) Held-to-maturity investments

Items	30/09/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
- Term deposits	802.166.678.143		520.568.059.496	
- Interest on term deposits	6.904.328.057	-	3.627.087.390	-
- Short-term loans	219.145.961.526	(101.800.000.000)	179.783.264.335	(101.800.000.000)
Related parties				
. Olympic Coffee Joint Stock Company	*101.800.000.000*	*(101.800.000.000)*	*101.800.000.000*	*(101.800.000.000)*
. Hiep Phu Joint Stock Company	*14.000.000.000*		-	
. Tin Nghia - A Chau Investment Joint Stock Company	*103.345.961.526*		*77.983.264.335*	
- Interest on loans	62.042.937.715	(46.366.243.393)	79.695.402.834	(41.453.648.599)
Related parties				
. Olympic Coffee Joint Stock Company	*57.475.812.266*	*(46.366.243.393)*	*57.475.812.266*	*(41.453.648.599)*
. Hiep Phu Joint Stock Company	*65.205.479*		-	
. Tin Nghia A Chau Investment Joint Stock Company	*4.501.919.970*		*22.219.590.568*	
	1.090.259.905.441	**(148.166.243.393)**	**783.673.814.055**	**(143.253.648.599)**

c) Equity investments in other entities

	30/09/2026			01/01/2026		
	Historical cost	Allowance	Allowance	Historical cost	Allowance	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries						
- Tin Nghia Industrial Park Development Joint Stock Company (TIP) (*)	754.381.328.037	586.471.500.000	-	754.381.328.037	660.241.500.000	-
- Nhon Trach Investment Joint Stock Company	656.534.585.265		(124.805.822.430)	656.534.585.265		(107.385.292.885)
- Phuoc Tan Trading and Construction Joint Stock Company	279.968.703.674		-	279.968.703.674		-
- Phu Huu Petroleum Depot Joint Stock Company	279.940.000.000		(31.839.744.768)	279.940.000.000		(31.648.875.230)
- Tin Nghia Logistics Joint Stock Company - ICD Bien Hoa	780.802.985.830		-	780.802.985.830		-
- Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	879.041.110.549		-	879.041.110.549		-
- Tin Nghia Petrol Joint Stock Company	137.038.699.914		-	137.038.699.914		-
- Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company	122.715.000.000		(55.613.052.076)	122.715.000.000		(57.583.190.225)
- Japanese SMEs Development Joint Stock Company	85.925.958.161		-	85.925.958.161		-
- Hiep Phu Joint Stock Company	75.000.000.000		(37.655.594.890)	75.000.000.000		(37.929.027.071)
- Tin Nghia Laos Joint Stock Company	60.579.053.093		(60.579.053.093)	60.579.053.093		(60.579.053.093)
- Tin Nghia Professional Security Services Joint Stock Company	1.852.741.179		-	1.852.741.179		-
	4.113.780.165.702	**586.471.500.000**	**(310.493.267.257)**	**4.113.780.165.702**	**660.241.500.000**	**(295.125.438.504)**

	30/09/2026			01/01/2026		
	Historical cost	Allowance	Allowance	Historical cost	Allowance	Allowance
	VND	VND	VND	VND	VND	VND
Investments in associates						
- Thong Nhat Joint Stock Company (BAX) (*)	34.355.419.727	70.191.600.000	-	34.355.419.727	82.293.600.000	-
- Dinh Quang Construction Investment Joint Stock Company	1.173.790.000		(1.072.613.785)	1.173.790.000		(716.502.356)
Investments in other entities						
- Tin Nghia A Chau Investment Joint Stock Company	275.400.000.000				-	
	310.929.209.727	**70.191.600.000**	**(1.072.613.785)**	**35.529.209.727**	**82.293.600.000**	**(716.502.356)**

(*) The fair values of these investments are determined based on the respective closing prices on the Ho Chi Minh City Stock Exchange ("HOSE") and the Hanoi Stock Exchange ("HNX") as at 30/09/2026 and 31/12/2025. For the remaining investments, the General Corporation has not determined their fair values because Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime do not provide specific guidance on the determination of fair value.

Detailed information on investees:

Company name	Place of incorporation and operation	Ownership interest (%)	Voting rights (%)	Business activities
Subsidiary				
Tin Nghia Laos Joint Stock Company	Lao People's Democratic Republic	100,00	100,00	Cultivation, harvesting and trading of coffee
Hiep Phu Joint Stock Company	Can Tho City	99,21	99,21	Production of livestock, poultry and aquatic feed.
Phu Huu Petroleum Depot Joint Stock Company	Dong Nai City	93,66	93,66	Import and export of petroleum
Tin Nghia Logistics Joint Stock Company - ICD Bien Hoa	Dong Nai City	96,28	96,28	Logistics services
Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	Ho Chi Minh City	94,12	94,12	Industrial park infrastructure business
Japanese SMEs Development Joint Stock Company	Dong Nai City	59,07	59,07	Industrial park infrastructure business
Tin Nghia Petrol Joint Stock Company	Dong Nai City	58,98	58,98	Petroleum trading
Tin Nghia Industrial Park Development Joint Stock Company	Dong Nai City	56,74	56,74	Industrial park infrastructure business
Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company	Dong Nai City	54,00	54,00	Processing and import-export of agricultural products
Nhon Trach Investment Joint Stock Company	Dong Nai City	51,76	51,76	Real estate investment
Phuoc Tan Trading and Construction Joint Stock Company	Dong Nai City	62,70	80,00	Real estate investment
Tin Nghia Professional Security Services Joint Stock Company	Dong Nai City	88,13	100,00	Security services
Associate				
Thong Nhat Joint Stock Company	Dong Nai City	29,52	29,52	Industrial park infrastructure business
Dinh Quang Construction Investment Joint Stock Company.	Dong Nai City	29,00	29,00	Supervision consultancy, project management

3 . Trade receivables

Items	30/09/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
a) Short-term trade receivables				
Related parties	**125.546.198.126**	**(2.065.784.000)**	**127.740.949.229**	**(1.239.470.400)**
Other parties	**955.179.062.118**	**(56.330.031.583)**	**1.723.200.898.199**	**(55.439.526.384)**
· Thanh Trung Food Trading Company Limited	116.969.700.000		442.381.555.280	
· Ky Lan Commodities Joint Stock Company	270.827.694.113		403.785.127.100	
· An Binh Thinh Phat Company Limited	201.604.440.000		343.519.476.000	
· Dai Loc Phat 68 Trading Service Company Limited	193.360.847.504		275.029.483.580	
· Nam Dong Sai Gon Development Investment Joint Stock Company	106.858.640.000		156.720.150.000	
· Hiep Quang Agro Joint Stock Company	44.335.787.996	(44.335.787.996)	44.335.787.996	(44.335.787.996)
· Tin Nghia - A Chau Investment Joint Stock Company	-		3.777.187.517	
· Other parties	21.221.952.505	(11.994.243.587)	53.652.130.726	(11.103.738.388)
	1.080.725.260.244	**(58.395.815.583)**	**1.850.941.847.428**	**(56.678.996.784)**
b) Long-term trade receivables	-	-	-	-

c) Trade receivables from related parties

Items	30/09/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND		VND	VND
Short-term				
· Olympic Coffee Joint Stock Company	121.226.407.220	(2.065.784.000)	127.006.005.969	(1.239.470.400)
· Tuan Loc Commodities Company Limited	260.084.577		711.723.260	
· Tin Nghia Logistics Joint Stock Company - ICD Bien Hoa	161.660.646		-	
· Japanese SMEs Development Joint Stock Company	119.778.166		23.220.000	
· Tin Nghia - A Chau Investment Joint Stock Company	3.777.187.517		-	
· Tin Nghia Petrol Joint Stock Company	1.080.000			
	125.546.198.126	**(2.065.784.000)**	**127.740.949.229**	**(1.239.470.400)**

4 . Short-term prepayments to suppliers

Items	30/09/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND		VND	VND
a) Short-term prepayments to suppliers				
Related parties	**8.847.197.903**	**(8.847.197.903)**	**9.847.197.903**	**(9.847.197.903)**
Other parties	**11.537.576.072**	**(282.653.160)**	**15.928.164.817**	**(282.653.160)**
- Hai An Infrastructure Construction Joint Stock Company	-		11.940.000.000	
- Van Lang Industrial Waste Treatment and Environmental Consultancy Company Limited	7.708.655.500			
- Other parties	3.828.920.572	(282.653.160)	3.988.164.817	(282.653.160)
	20.384.773.975	**(9.129.851.063)**	**25.775.362.720**	**(10.129.851.063)**
b) Long-term prepayments to suppliers	-	-	-	-

c) Prepayments to suppliers who are related parties

Items	30/09/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
Short-term				
- Tin Nghia Laos Joint Stock Company	8.847.197.903	(8.847.197.903)	9.847.197.903	(9.847.197.903)
	8.847.197.903	**(8.847.197.903)**	**9.847.197.903**	**(9.847.197.903)**

5 . Other receivables

Items	30/09/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
a) Short-term				
a.1) Details by nature				
- Dividends and profits receivable	165.247.500.000		213.153.800.000	
- Receivables from employees	8.277.168.126		3.370.864.082	
- Deposits, collaterals	26.585.715		26.585.715	
- Land rental for Long Khanh Wedding Restaurant project	21.354.806.257	(21.354.806.257)	21.354.806.257	(21.354.806.257)
- Other receivables	98.216.202.986	(53.971.059.307)	90.319.240.948	(51.454.413.863)
+ Olympic Coffee Joint Stock Company	41.821.725.755	(23.547.277.360)	36.816.719.445	(21.030.631.916)
+ Other parties	56.394.477.231	(30.423.781.947)	53.502.521.503	(30.423.781.947)
	293.122.263.084	**(75.325.865.564)**	**328.225.297.002**	**(72.809.220.120)**
a.2) Details by counterparty				
Related parties	***207.069.225.755***	***(23.547.277.360)***	***249.970.519.445***	***(21.030.631.916)***
Olympic Coffee Joint Stock Company	41.821.725.755	(23.547.277.360)	36.816.719.445	(21.030.631.916)
Nhon Trach Investment Joint Stock Company	34.000.000.000		34.000.000.000	
Japanese SMEs Development Joint Stock Company	12.847.500.000		12.847.500.000	
Phuoc Tan Trading & Construction Joint Stock Company	22.400.000.000		22.400.000.000	

Items	30/09/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	96.000.000.000		128.000.000.000	
Tin Nghia Industrial Park Development Joint Stock Company	-		11.065.500.000	
Thong Nhat Joint Stock Company	-		4.840.800.000	
Tin Nghia Logistics Joint Stock Company - ICD Bien Hoa	-		-	
Other parties	**86.053.037.329**	**(51.778.588.204)**	**78.254.777.557**	**(51.778.588.204)**
Long Khang Import Export Trading Service Company Limited	27.920.292.255	(27.920.292.255)	27.920.292.255	(27.920.292.255)
Tin Phat Power Investment Joint Stock Company	17.332.256.069		17.326.280.595	
An Binh Thinh Phat Company Limited	1.450.919.847		2.100.557.090	
Dai Loc Phat 68 Trading Service Company Limited	1.724.796.542		1.934.397.738	
Nam Dong Sai Gon Development Investment Joint Stock Company	1.031.375.563		1.077.931.567	
Hiep Quang Agro Joint Stock Company	1.021.505.050	(1.021.505.050)	1.021.505.050	(1.021.505.050)
Thanh Trung Food Trading Company Limited	1.258.758.205		-	
Ky Lan Commodities Joint Stock Company	2.532.944.312		-	
Receivables from other parties	31.780.189.486	(22.836.790.899)	26.873.813.262	(22.836.790.899)
	293.122.263.084	**(75.325.865.564)**	**328.225.297.002**	**(72.809.220.120)**

b) Long-term

b.1) Details by nature

- Dividends and profits receivable	31.690.500.000		31.690.500.000	
- Deposits, collaterals	1.281.969.115		1.281.696.115	
- Amounts lent	47.614.297.183	(47.614.297.183)	47.614.297.183	(47.614.297.183)
- Late payment interest receivable	3.519.581.418		1.623.360.819	
- Loan interest	954.596.208	(954.596.208)	954.596.208	(954.596.208)
- Receivables for site clearance compensation of Tam Phuoc Industrial Park	26.674.087.676		26.674.087.676	-
- Other receivables	-			
	111.735.031.600	**(48.568.893.391)**	**109.838.538.001**	**(48.568.893.391)**

b.1) Details by counterparty

Related parties	***110.453.062.485***	***(48.568.893.391)***	***108.556.841.886***	***(48.568.893.391)***
Tin Nghia Industrial Park Development Joint Stock Company	26.674.087.676		*26.674.087.676*	
Japanese SMEs Development Joint Stock Company	35.210.081.418		33.313.860.819	
Tin Nghia Laos Joint Stock Company	48.568.893.391	(48.568.893.391)	48.568.893.391	(48.568.893.391)
Other parties	1.281.969.115		*1.281.696.115*	-
	111.735.031.600	**(48.568.893.391)**	**109.838.538.001**	**(48.568.893.391)**

c) Receivables from BCC contracts under joint control of the enterprise

6 . Shortage of assets awaiting resolution

Items	30/09/2026		01/01/2026	
	Quantity	Value	Quantity	Value
	VND	VND	VND	VND
a) Cash	-	-	-	-
b) Inventories	-	-	-	-
	-	-	-	-

7 . Bad debts

Items	30/09/2026			01/01/2026		
	Original debt	Recoverable amount	Debtor	Original debt	Recoverable amount	Debtor
- Total value of receivables and loans that are overdue or not yet overdue but unlikely to be recovered	-	-	-	-	-	-
- Recoverability of overdue receivables	-	-	-	-	-	-
	-	-		-	-	-

8 . Inventories

	30/09/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
Raw materials and materials	653.345.352		329.359.892	
Tools and instruments	789.004.894		784.680.500	
Finished goods	5.734.846.544		5.840.357.729	
Merchandise	8.940.884.521		10.882.759.579	
	16.118.081.311	**-**	**17.837.157.700**	**-**

9 . Long-term assets in progress

a) Long-term production and business costs in progress

b) Construction in progress

	30/9/2026		1/1/2026	
	Historical cost	**Recoverable amount**	**Historical cost**	**Recoverable amount**
	VND	VND	VND	VND
- Acquisition of fixed assets	**6.848.716.007**	**6.848.716.007**	**6.848.716.007**	**6.848.716.007**
Fresh coffee cherry processing line	6.848.716.007	6.848.716.007	6.848.716.007	6.848.716.007
- Construction in progress	**1.222.682.197.391**	**1.222.682.197.391**	**1.279.874.422.939**	**1.279.874.422.939**
Hiep Hoa resettlement area		-	77.245.446.827	77.245.446.827
An Phuoc Industrial Park	1.081.640.270	1.081.640.270	1.081.640.270	1.081.640.270
Phu Huu General Port	40.807.598.211	40.807.598.211	40.807.598.211	40.807.598.211
Ong Keo Industrial Park	1.055.831.240.885	1.055.831.240.885	1.036.066.158.550	1.036.066.158.550
Dai Phuoc Nhon Trach eco-tourism area	45.641.987.216	45.641.987.216	45.641.987.216	45.641.987.216
Hiep Phuoc Commercial Center	33.949.317.040	33.949.317.040	34.192.508.158	34.192.508.158
Cay Gao Stone Quarry Project (expansion)	12.914.289.806	12.914.289.806	12.914.289.806	12.914.289.806
Petrol station projects	18.384.394.052	18.384.394.052	18.114.175.102	18.114.175.102
Other projects	14.071.729.911	14.071.729.911	13.810.618.799	13.810.618.799
- Periodic repair and maintenance	**299.074.075**	**299.074.075**	**206.481.482**	**206.481.482**
Nhon Trach 3 Industrial Park	175.925.926	175.925.926	175.925.926	175.925.926
Wastewater treatment plant of Nhon Trach 3 Industrial Park	123.148.149	123.148.149	30.555.556	30.555.556
. Upgrading and renovation of fixed assets	-	-	-	-
	1.229.829.987.473	**1.229.829.987.473**	**1.286.929.620.428**	**1.286.929.620.428**

10. Movements in tangible fixed assets

Fixed asset category / Items	Buildings and structures (2111)	Machinery and equipment (2112)	Transportation equipment (2113)	Office equipment (2114)	Perennial crops and breeding livestock (2115)	Other tangible fixed assets (2118)	TOTAL
1. Carrying amount	**381.721.790.121**	**42.263.961.166**	**39.506.821.540**	**5.163.254.119**	**3.162.541.660**	**920.686.915**	**472.739.055.521**
- Additions during the year	-	54.578.000	-	-	-	-	54.578.000
- Completed construction in progress	-	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-	-
- Increase from finance lease assets	-	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-	-
- Transfer to investment properties	11.565.728.743	-	853.925.225	-	-	920.686.915	13.340.340.883
- Disposals	-	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-	-
2. Closing balance	**370.156.061.378**	**42.318.539.166**	**38.652.896.315**	**5.163.254.119**	**3.162.541.660**	**-**	**459.453.292.638**
II. Accumulated depreciation							
1. Opening balance	**161.683.820.406**	**27.320.915.666**	**24.839.831.947**	**4.945.839.327**	**2.554.542.415**	**920.686.915**	**222.265.636.676**
- Depreciation expense for the year	8.854.618.123	1.772.994.403	1.746.520.875	53.387.522	109.928.601	-	12.537.449.524
- Other increases	-	-	-	-	-	-	-
- Transfer to investment properties	9.592.056.123	-	853.925.225	-	-	920.686.915	11.366.668.263
- Disposals	-	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-	-
2. Closing balance	**160.946.382.406**	**29.093.910.069**	**25.732.427.597**	**4.999.226.849**	**2.664.471.016**	**-**	**223.436.417.937**
III. Net carrying amount							
1. Beginning of the period	**220.037.969.715**	**14.943.045.500**	**14.666.989.593**	**217.414.792**	**607.999.245**	**-**	**250.473.418.845**
2. End of the period	**209.209.678.972**	**13.224.629.097**	**12.920.468.718**	**164.027.270**	**498.070.644**	**-**	**236.016.874.701**

Of which:

- Net carrying amount of tangible fixed assets at the end of the period pledged as collateral for borrowings: **78.434.166.676**

- Cost of fully depreciated tangible fixed assets still in use:	**31/12/2025**	**41.951.219.745**
	30/09/2026	**37.181.090.337**

11. Increases and Decreases in Intangible Assets

Fixed asset category / Items	Land Use Rights	Software	Other Intangible Assets	TOTAL
1. Historical Cost of Intangible Assets				
Opening balance	**48.359.481.864**	**3.832.583.802**	**281.011.400**	**52.473.077.066**
Additions during the period	**-**	**-**	**-**	**-**
Acquisitions, transfers and capital contributions	-	-	-	-
Reductions during the period	**-**	**-**	**-**	**-**
Disposals and sales		-	-	-
Closing balance	**48.359.481.864**	**3.832.583.802**	**281.011.400**	**52.473.077.066**
2. Accumulated Amortization				-
Opening balance	**-**	**3.698.128.343**	**281.011.400**	**3.979.139.743**
Amortization during the period	**-**	**9.621.675**	**-**	**9.621.675**
Increase in amortization during the period	-	9.621.675	-	9.621.675
Reduction in amortization during the period	**-**	**-**	**-**	**-**
Closing balance	**-**	**3.707.750.018**	**281.011.400**	**3.988.761.418**
3. Net Book Value				
Beginning of period	**48.359.481.864**	**134.455.459**	**-**	**48.493.937.323**
End of period	**48.359.481.864**	**124.833.784**	**-**	**48.484.315.648**

Of which:

- Net book value of intangible assets at year-end pledged as collateral for borrowings: **40.121.481.864**
- Cost of intangible assets fully amortized but still in use at year-end: **3.847.079.202**

12. Increases and decreases in finance lease fixed assets

13. Biological assets

14. Increases and decreases in investment properties

Items	Beginning balance	Increases during the year	Decreases during the year	Ending balance
a) Investment Property Held for Lease				
Cost	**1.772.573.600.916**	**13.487.100.142**	**-**	**1.786.060.701.058**
- Land use rights	33.087.548.491			33.087.548.491
- Buildings	325.734.352.430	9.759.980.480	-	335.494.332.910
Of which: - Additions from completed construction and acquisitions				
- Additions due to reclassification from owner-occupied property		*9.759.980.480*		
- Buildings and Land use rights				-
- Infrastructure	1.413.751.699.995	3.727.119.662		1.417.478.819.657
Of which: - Additions from completed construction and acquisitions		*146.759.259*		
- Additions due to reclassification from owner-occupied property		3.580.360.403		
Accumulated depreciation	**815.033.439.713**	**68.013.046.557**	**-**	**883.046.486.270**
- Land use rights	5.850.047.778	586.857.771		6.436.905.549
- Buildings	96.428.102.777	13.835.975.869	-	110.264.078.646
Of which: - Depreciation charge for the year		*6.049.668.009*		*6.049.668.009*
- Depreciation adjusted from owner-occupied property		*7.786.307.860*		*7.786.307.860*
- Buildings and Land use rights				-
- Infrastructure	712.755.289.158	53.590.212.917	-	766.345.502.075
Of which: - Depreciation charge for the year		*50.009.852.514*		*50.009.852.514*
- Depreciation adjusted from owner-occupied property		*3.580.360.403*		*3.580.360.403*
Net book value	**957.540.161.203**	-	-	**903.014.214.788**
- Land use rights	27.237.500.713		-	26.650.642.942
- Buildings	229.306.249.653		-	225.230.254.264
- Buildings and Land use rights	-			
- Infrastructure	700.996.410.837		-	651.133.317.582
b) Investment Property Held for Capital Appreciation				
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				
- Land use rights				
- Buildings				
- Buildings and Land use rights				
- Infrastructure				

Of which:

- Net book value of investment property at year-end pledged as collateral for borrowings: 406.568.594.223
- Cost of fixed assets fully depreciated but still in use at year-end:
  - 31/12/2025: 59.085.691.949
  - 30/09/2026: 68.950.541.863

15 . Prepaid expenses

Items	30/09/2026	01/01/2026
	VND	VND
a) Short-term	**6.495.318.819**	**1.670.201.061**
- Insurance expenses	205.548.495	633.892.863
- Tools and instruments issued for use	74.208.026	73.806.993
- Land rental and infrastructure usage expenses	5.527.100.079	-
- Other expenses	688.462.219	962.501.205
b) Long-term	**385.846.761.610**	**399.572.478.800**
- Asset repair expenses	2.520.057.140	4.082.415.073
- Tools and instruments issued for use	1.208.882.525	1.516.003.911
- Land rental expenses for industrial parks and business land areas	359.060.820.593	370.137.339.884
- Other expenses	23.057.001.352	23.836.719.932
	392.342.080.429	**401.242.679.861**

16 . Other assets - -

17 . Borrowings and finance lease liabilities

	Beginning of the period		During the period		Cumulative		End of the period	
	Value	Amount repayable	Increase	Decrease	Increase	Decrease	Value	Amount repayable
	VND	VND	VND	VND	VND	VND	VND	VND
a) Short-term borrowings	**2.266.741.375.301**	**2.266.741.375.301**	**1.284.194.822.101**	**1.675.614.016.148**	**4.950.952.722.819**	**5.487.859.989.599**	**1.729.834.108.521**	**1.729.834.108.521**
Short-term borrowings	***2.218.094.221.737***	***2.218.094.221.737***	***1.284.194.822.101***	***1.663.176.218.211***	***4.934.197.088.761***	***5.450.546.595.788***	***1.701.744.714.710***	***1.701.744.714.710***
- Vietnam Bank for Agriculture and Rural Development – Dong Nai Branch (Agribank)	638.882.212.737	638.882.212.737	461.596.011.185	222.541.139.470	1.321.243.234.998	1.212.328.503.417	747.796.944.318	747.796.944.318
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Sai Gon Branch (Vietinbank)	330.146.940.000	330.146.940.000	153.646.570.916	170.850.129.495	811.321.908.452	1.006.825.188.452	134.643.660.000	134.643.660.000
- China Construction Bank - Ho Chi Minh City Branch		-	-	159.360.460.000	159.360.460.000	159.360.460.000	-	-
- Bank Sinopac - Ho Chi Minh City Branch	12.448.800.000	12.448.800.000	-	162.936.456.691	249.273.435.920	261.722.235.920	-	-
- Military Commercial Joint Stock Bank (MB bank)	145.522.350.000	145.522.350.000			139.903.484.700	145.522.350.000	139.903.484.700	139.903.484.700
- Joint Stock Commercial Bank for Investment and Development of Vietnam - East Dong Nai Branch (BIDV)	303.808.116.000	303.808.116.000	45.787.920.000	60.600.000.000	277.425.235.750	535.445.431.750	45.787.920.000	45.787.920.000
- Prosperity and Growth Commercial Joint Stock Bank	289.389.660.000	289.389.660.000	72.368.700.000	251.938.000.000	613.205.111.627	830.226.071.627	72.368.700.000	72.368.700.000
- E.Sun Commercial Bank, Ltd. - Dong Nai Branch	143.194.158.000	143.194.158.000	112.496.100.000	260.999.594.000	373.495.694.000	404.193.752.000	112.496.100.000	112.496.100.000
- Vietnam International Commercial JSC Bank (VIB) - Dong Nai Branch	209.244.655.000	209.244.655.000	438.299.520.000	314.950.438.555	929.294.803.314	690.465.272.622	448.074.185.692	448.074.185.692
- Ho Chi Minh City Development Joint Stock Commercial Bank (HD Bank)	145.457.330.000	145.457.330.000	-	59.000.000.000	59.673.720.000	204.457.330.000	673.720.000	673.720.000
Current portion of long-term borrowings	***48.647.153.564***	***48.647.153.564***	***-***	***12.437.797.937***	***16.755.634.058***	***37.313.393.811***	***28.089.393.811***	***28.089.393.811***
- Prosperity and Growth Commercial Joint Stock Bank - Dong Nai Branch (PG bank)	29.824.000.000	29.824.000.000	-	7.456.000.000	5.688.000.000	22.368.000.000	13.144.000.000	13.144.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - East Dong Nai Branch (Vietcombank)	18.823.153.564	18.823.153.564	-	4.981.797.937	11.067.634.058	14.945.393.811	14.945.393.811	14.945.393.811
	2.266.741.375.301	**2.266.741.375.301**	**1.284.194.822.101**	**1.675.614.016.148**	**4.950.952.722.819**	**5.487.859.989.599**	**1.729.834.108.521**	**1.729.834.108.521**
b) Long-term borrowings	**118.071.592.801**	**118.071.592.801**	**-**	**-**	**-**	**16.755.634.058**	**101.315.958.743**	**101.315.958.743**
Long-term borrowings	***118.071.592.801***	***118.071.592.801***	***-***	***-***	***-***	***16.755.634.058***	***101.315.958.743***	***101.315.958.743***
- Prosperity and Growth Commercial Joint Stock Bank - Dong Nai Branch (PG bank)	7.368.000.000	7.368.000.000	-	-	-	5.688.000.000	1.680.000.000	1.680.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - East Dong Nai Branch (Vietcombank)	110.703.592.801	110.703.592.801	-	-	-	11.067.634.058	99.635.958.743	99.635.958.743
Total	**2.384.812.968.102**	**2.384.812.968.102**	**1.284.194.822.101**	**1.675.614.016.148**	**4.950.952.722.819**	**5.504.615.623.657**	**1.831.150.067.264**	**1.831.150.067.264**

18 . Trade payables

Items	30/09/2026 VND	01/01/2026 VND
a) Short-term trade payables		
Related parties	**759.742.379**	**337.496.246**
Other parties	**4.548.001.693**	**68.166.793.246**
- Hai An Infrastructure Construction Joint Stock Company	951.214.452	-
- Ha Vuong Phat Construction Investment Trading and Services Company Limited	-	16.458.244.500
- Tam Thanh Tai Trading, Services and Manufacturing Company Limited	-	15.931.108.000
- Mien Dong Agricultural Commodities Trading and Services Company Limited	-	15.176.103.000
- Tai Loc Vietnam Trading and Services Company Limited	-	8.715.249.000
- Ly Gia Bao Private Enterprise	1.249.658.449	1.249.658.449
- Bao Phuc Khang One Member Company Limited	-	908.907.273
- Payables to other parties	2.347.128.792	9.727.523.024
	5.307.744.072	**68.504.289.492**
b) Long-term trade payables	-	-

c) Trade payables to related parties

Items	30/09/2026 VND	01/01/2026 VND
c.1) Short-term	**759.742.379**	**337.496.246**
- Tin Nghia Professional Security Services Joint Stock Company	650.440.800	239.760.000
- Tin Nghia Petrol Joint Stock Company	98.531.200	92.397.590
- Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	2.592.000	3.024.000
- Tin Nghia Industrial Park Development Joint Stock Company	3.230.874	2.314.656
- Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	4.947.505	-
c.2) Long-term	-	-
	759.742.379	**337.496.246**

19 . Advances from customers

Items	30/09/2026 VND	01/01/2026 VND
a) Short-term	**153.446.523.250**	**81.346.065.069**
Related parties	-	***82.846.385***
- Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	-	82.846.385
Other parties	***153.446.523.250***	***81.263.218.684***
- PetroVietnam Power Corporation - JSC	74.000.000.000	74.000.000.000
- Dai Phuoc Trading Development and Investment Company Limited	29.700.000.000	-
- Phuoc Long Real Estate Investment Services Company Limited	25.300.000.000	-
- Other parties	24.446.523.250	7.263.218.684
b) Long-term	**80.000.000.000**	**80.000.000.000**
- PetroVietnam Power Corporation - JSC	80.000.000.000	80.000.000.000
	233.446.523.250	**161.346.065.069**

20 . Dividends and profits payable

Items	30/09/2026 VND	01/01/2026 VND
Dividends and profits payable	602.326.800	508.103.600
	602.326.800	**508.103.600**

21 . Taxes and amounts payable to the State

Items	01/01/2026	Amount payable during the year	Amount actually paid during the year	30/09/2026
a) Payables	**55.199.360.012**	**75.000.665.113**	**98.812.698.207**	**31.387.326.918**
- Short-term	55.199.360.012	75.000.665.113	98.812.698.207	31.387.326.918
Value added tax	17.066.599.374	60.570.228.560	43.314.610.447	34.322.217.487
Corporate income tax	37.930.870.503	6.846.915.204	48.382.900.446	(3.605.114.739)
Personal income tax	121.239.161	7.354.077.688	6.884.397.875	590.918.974
Other taxes	80.650.974	229.443.661	230.789.439	79.305.196
- Long-term	-	-	-	-
Value added tax				
Corporate income tax				
Personal income tax				
Other taxes				
b) Receivables	**122.012.250**	**31.502.974.029**	**31.380.961.779**	**-**
- Short-term	122.012.250	31.502.974.029	31.380.961.779	-
Value added tax				
Corporate income tax				
Personal income tax				
Housing and land tax, land rental	122.012.250	31.502.974.029	31.380.961.779	-
Other taxes				
- Long-term	-	-	-	-
Value added tax				
Corporate income tax				
Personal income tax				
Other taxes				
Total	**55.321.372.262**	**106.503.639.142**	**130.193.659.986**	**31.387.326.918**

22 . Accrued expenses

Items	30/09/2026	01/01/2026
	VND	VND
- Short-term	***95.593.056.842***	***85.740.978.277***
Cost of goods sold of industrial park infrastructure	*84.786.367.236*	*75.915.510.909*
Interest expenses	*2.943.283.967*	*1.917.740.257*
Other accrued expenses	*7.863.405.639*	*7.907.727.111*
- Long-term	-	-
	95.593.056.842	**85.740.978.277**

23 . Other payables

Items	30/09/2026	01/01/2026
	VND	VND
a) Short-term	**51.101.628.571**	**250.618.996.001**
Trade union fees	140.698.241	43.479.001
Short-term deposits and collaterals received	45.203.676.098	2.802.631.250
Land rental deposits payable for industrial parks	-	46.840.460.159
Value added tax payable under the Conclusion of the Government Inspectorate	-	53.500.000.000
Payable to the Dong Nai City Party Committee under Judgment No. 09/2026/HS-ST dated 20/01/2026 of the People's Court of Dong Nai City.	-	125.241.387.809
Other payables and amounts payable	5.757.254.232	22.191.037.782
Of which: Other short-term receivables from related parties		
- Dong Nai City Party Committee	-	*125.241.387.809*
- Tin Nghia Professional Security Services Joint Stock Company	*170.000.000*	*170.000.000*
- Tin Nghia Logistics Joint Stock Company - ICD Bien Hoa	*40.000*	-

	30/09/2026	01/01/2026
	VND	VND
b) Long-term	**62.194.606.774**	**48.079.016.308**
Long-term deposits and collaterals received	*23.075.000.924*	*8.959.410.458*
Payable to the Compensation Council of Long Thanh District for compensation costs of Tam Phuoc Industrial Park project	*26.674.087.676*	*26.674.087.676*
Land rental payable for Nhon Trach 3 Industrial Park and Tan Bien Market	*12.445.518.174*	*12.445.518.174*
Of which: Other long-term receivables from related parties		
- *Tin Nghia Logistics Joint Stock Company - ICD Bien Hoa*	*2.000.000.000*	*2.000.000.000*
- *Tuan Loc Commodities Company Limited*	*248.400.000*	*248.400.000*
c) Overdue unpaid debts	-	-

24 . Unearned revenue

	30/09/2026	01/01/2026
	VND	VND
a. Short-term		
- Nhon Trach 3 Industrial Park	76.328.409.007	70.276.886.874
- An Phuoc Industrial Park	41.690.968.349	44.201.563.741
- Ong Keo Industrial Park	18.909.755.062	19.546.286.472
- Tan Phu Industrial Park	6.041.121.653	6.124.693.150
- 6D Industrial Park	1.042.658.233	-
- Other items	716.628.648	528.600.214
	144.729.540.952	**140.678.030.451**
b. Long-term		
- Nhon Trach 3 Industrial Park	2.158.006.221.179	2.133.348.299.859
- An Phuoc Industrial Park	1.461.200.111.100	1.381.249.936.861
- Ong Keo Industrial Park	456.876.216.353	447.387.789.113
- Tan Phu Industrial Park	182.209.621.277	185.271.967.855
	4.258.292.169.909	**4.147.257.993.688**

25 . Issued bonds	-	-
26 . Preference shares classified as liabilities	-	-

27 . Provisions

	30/09/2026	01/01/2026
	VND	VND
Long-term provisions	4.340.049.980	4.343.949.980

28 . Deferred income tax assets and deferred income tax liabilities

a- Deferred income tax assets

	Current year	Prior year
	VND	VND
Opening balance	-	-
Arising during the year	-	(1.422.566.836)
Reversal during the year	-	(1.422.566.836)
Closing balance	-	-

b- Deferred income tax liabilities

	Current year	Prior year
	VND	VND
Opening balance	6.119.847.989	38.759.460.262
Deferred income tax liabilities arising from taxable temporary differences	-	(1.422.566.836)
Reversal of deferred corporate income tax liabilities recognized in previous years - Formosa	(816.302.713)	(816.302.713)
Reversal of deferred corporate income tax liabilities recognized in previous years - Tan Van	-	(30.400.742.724)
Closing balance	5.303.545.276	6.119.847.989

29 . Owner's equity

a) Reconciliation of changes in owner's equity

Items	Items of owner's equity				
	Owner's contributed capital	Share premium	Development investment fund	Undistributed profit after tax and funds	Total
Opening balance of the previous year	**2.000.000.000.000**	**5.634.952.321**	**128.018.554.241**	**798.224.829.445**	**2.931.878.336.007**
· Capital increase in the previous year					-
· Profit in the previous year				498.664.605.686	**498.664.605.686**
· Other increases					-
· Capital decrease in the previous year					-
· Loss in the previous year					-
· Dividend distribution				(220.000.000.000)	**(220.000.000.000)**
· Appropriation to bonus and welfare funds				(6.000.000.000)	**(6.000.000.000)**
· Appropriation to development investment			12.345.123.807	(12.345.123.807)	-
Opening balance of the current year	**2.000.000.000.000**	**5.634.952.321**	**140.363.678.048**	**1.058.544.311.324**	**3.204.542.941.693**
· Capital increase in the current year					-
· Profit in the current year				91.215.556.413	**91.215.556.413**
· Other increases					-
· Capital decrease in the current year					-
· Loss in the current year					-
· Other decreases					-
· Bonus for members of the Board of Directors, the Supervisory Board and				(1.345.000.000)	**(1.345.000.000)**
· Dividend distribution				(240.000.000.000)	**(240.000.000.000)**
· Appropriation to bonus and welfare funds				(6.000.000.000)	**(6.000.000.000)**
· Appropriation to development investment			9.973.292.114	(9.973.292.114)	-
Closing balance of the year	**2.000.000.000.000**	**5.634.952.321**	**150.336.970.162**	**892.441.575.623**	**3.048.413.498.106**

b) Details of owner's contributed capital

	Ratio	30/09/2026	Ratio	01/01/2026
	%	VND	%	VND
- Dong Nai City Party Committee	48,06%	961.250.000.000	48,06%	961.250.000.000
- Saigon Construction Investment and Building Materials Joint Stock Company	-	-	24,96%	499.139.390.000
- Other shareholders	51,94%	1.038.750.000.000	26,98%	539.610.610.000
	100%	**2.000.000.000.000**	**100%**	**2.000.000.000.000**

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

Items	30/09/2026	01/01/2026
	VND	VND
- Owner's invested capital	2.000.000.000.000	2.000.000.000.000
+ *Contributed capital at the beginning of the year*	*2.000.000.000.000*	*2.000.000.000.000*
+ *Contributed capital increased during the year*		
+ *Contributed capital decreased during the year*		
+ *Contributed capital at the end of the year*	*2.000.000.000.000*	*2.000.000.000.000*
- Dividends and profits distributed		
+ *Dividends and profits payable at the beginning of the year*	508.103.600	417.984.000
+ *Dividends and profits payable during the year*	240.000.000.000	220.000.000.000
. *Dividends and profits distributed from the previous year's profit*	*240.000.000.000*	*220.000.000.000*
+ *Dividends and profits paid in cash*	(239.905.776.800)	(219.909.880.400)
. *Dividends and profits distributed from the previous year's profit*	*(239.905.776.800)*	*(219.909.880.400)*
+ *Dividends and profits still payable at the end of the year*	602.326.800	508.103.600

d) Shares

Items	30/09/2026	01/01/2026
	VND	VND
- Number of shares registered for issuance	200.000.000	200.000.000
- Number of shares sold to the public	200.000.000	200.000.000
+ *Ordinary shares*	*200.000.000*	*200.000.000*
+ *Preference shares (classified as owner's equity)*		
- Number of shares repurchased (treasury shares, own shares repurchased)		
+ *Ordinary shares*		
+ *Preference shares (classified as owner's equity)*		
- Number of outstanding shares	200.000.000	200.000.000
+ *Ordinary shares*	*200.000.000*	*200.000.000*
+ *Preference shares (classified as owner's equity)*		

** Par value of outstanding shares: VND 10,000/share*

đ) Dividends, profits

Items	30/09/2026	01/01/2026
- Dividends and profits declared after the end of the annual accounting period:	240.000.000.000	220.000.000.000
Dividends and profits declared on ordinary shares or charter capital:	240.000.000.000	220.000.000.000
Dividends declared on preference shares:		
Stock dividends		
Profits distributed to supplement the charter capital of the investee		
- Accumulated dividends on preference shares not yet recognized:		

Pursuant to Notice No. 135/TB-HĐQT dated 19/06/2026 and Resolution No. 134/NQ-HĐQT dated 19/06/2026, the Board of Directors of the General Corporation decided to select 20/07/2026 as the record date for the right to receive the 2025 dividend at the rate of 12%/share (1 share receives VND 1,200), with the payment date being 31/07/2026.

e) Reasons for increases/decreases in owner's equity items of the enterprise

- Share premium;
- Conversion options on bonds;
- Development investment fund;
- Treasury shares;
- Other funds belonging to owner's equity;

g) Income and expenses, gains or losses recognized directly in owner's equity in accordance with specific Vietnamese Accounting Standards

30 . Asset revaluation differences

31 . Exchange rate differences

32 . Items outside the Statement of Financial Position

33 . The value of assets held by the enterprise belonging to other parties but restricted in use due to legal restrictions, or liabilities that the enterprise is obliged to pay under contractual agreements or legal regulations (e.g. assets under BCC contracts, amounts blocked when a public company issues/offers shares to raise capital from shareholders,...)

34 . Other information that the enterprise considers necessary to disclose and explain further to provide useful information to users

a). Assets leased out

The General Corporation is currently leasing out assets under operating lease contracts. As at 30/09/2026, the future minimum lease receipts under operating lease contracts are presented as follows:

	30/09/2026	01/01/2026
	VND	VND
- Within 1 year	492.858.499.662	366.059.886.175
- Over 1 year to 5 years	1.277.176.254.469	1.134.352.676.861
- Over 5 years	5.276.289.991.816	4.953.831.320.968

b). Leased assets

The General Corporation leases assets under operating lease contracts. As at 30/09/2026, the future minimum lease payments under non-cancellable land lease contracts are presented as follows:

	30/09/2026	01/01/2026
	VND	VND
- Within 1 year	41.692.280.981	54.750.253.274
- Over 1 year to 5 years	174.484.625.388	228.297.876.336
- Over 5 years	1.139.713.788.133	1.525.568.480.797

VII. Supplementary information for items presented in the Income Statement

1. Total revenue from sales of goods and provision of services

Unit: VND

Items	Quarter 3/2026	Quarter 3/2025
a) Revenue	**1.421.891.847.680**	**1.643.446.781.472**
- Revenue from sales of products and goods (excluding revenue from sale and disposal of investment property)	1.307.793.154.078	1.536.907.094.070
- Revenue from industrial park infrastructure business	93.497.002.604	86.844.665.915
- Revenue from provision of services (excluding construction services)	14.143.648.838	9.962.302.897
- Revenue from real estate business	6.458.042.160	9.732.718.590
b) Revenue from related parties	**5.294.493.811**	**195.992.300.539**
Tin Nghia Petrol Joint Stock Company	683.742.965	829.320.490
Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	1.306.003.160	367.591.396
Tin Nghia – Phuong Dong Industrial Park Joint Stock Company	-	13.464.000
Japanese SMEs Development Joint Stock Company	1.594.152.932	1.694.722.372
Tin Nghia Professional Security Services Joint Stock Company	472.222.221	472.222.221
Thong Nhat Joint Stock Company	-	8.631.360
Thong Nhat Real Estate Joint Stock Company	-	5.346.000
Tin Nghia Petroleum Transport Joint Stock Company	14.936.670	14.726.460
Tuan Loc Commodities Company Limited	740.599.043	188.862.676.992
Olympic Coffee Joint Stock Company	482.836.820	3.723.599.248
Total	**1.421.891.847.680**	**1.643.446.781.472**

2. Deductions from revenue

Items	Quarter 3/2026	Quarter 3/2025
- Trade discounts		
- Sales allowances		
- Sales returns		
Total	-	-

3. Cost of goods sold

Items	Quarter 3/2026	Quarter 3/2025
- Cost of products and goods sold (excluding the remaining value and expenses of sale and disposal of investment property)	1.305.656.740.335	1.542.557.045.911
- Cost of industrial park infrastructure business	37.083.034.177	34.871.931.651
- Cost of services rendered (including construction services)	9.871.229.922	7.641.503.221
- Cost of real estate business	7.114.355.450	149.527.158
Total	**1.359.725.359.884**	**1.585.220.007.941**

4. Gain/loss from sale and disposal of investment property

Items	Quarter 3/2026	Quarter 3/2025
- Revenue from sale and disposal of investment property		
- Remaining value of investment property		
- Expenses for sale and disposal of investment property		
Gain/loss from sale and disposal of investment property	-	-

5. Financial income

Items	Quarter 3/2026	Quarter 3/2025
- Interest on deposits and loans	3.716.556.670	6.375.450.324
- Gains from sale and disposal of financial investments	-	-
- Dividends and profits received in cash or non-monetary assets	44.644.465.000	44.835.697.500
- Foreign exchange gains arising during the period	601.284.881	2.635.211.526
- Foreign exchange gains from revaluation of closing balances	265.279.854	872.945.610
- Interest from deferred payment and installment sales	32.682.840.689	32.425.945.499
- Other financial income	372.170.104	2.954.600
Total	**82.282.597.198**	**87.148.205.059**

6 . Financial expenses

Items	Quarter 3/2026	Quarter 3/2025
- Borrowing costs	41.019.161.400	24.124.646.816
- Foreign exchange losses arising during the period	31.373.718	68.046.559
- Foreign exchange losses from revaluation of closing balances	69.211.965	31.071.602
- Allowance for diminution in value of trading securities and allowance for losses on investments in	372.155.745	-
- Other financial expenses	1.991.549.991	-
Total	**43.483.452.819**	**24.223.764.977**

7 . Other income

Items	Quarter 3/2026	Quarter 3/2025
- Liquidation and disposal of fixed assets	-	85.000.000
- Liquidation of packaging and tools	88.878.114	48.291.666
- Other items	1.400.026.637	872.233.942
Total	**1.488.904.751**	**1.005.525.608**

8 . Other expenses

Items	Quarter 3/2026	Quarter 3/2025
- Penalties	213.516.721	
- Depreciation expenses of idle fixed assets	772.936.479	583.451.466
- Other expenses	25.308.792.486	772.491
Total	**26.295.245.686**	**584.223.957**

9 . Selling expenses and general and administrative expenses

Items	Quarter 3/2026	Quarter 3/2025
a) General and administrative expenses incurred during the period	**14.728.093.137**	**8.259.879.541**
- Administrative staff expenses	8.825.131.121	7.762.700.307
- Office materials and supplies expenses	377.190.900	455.784.739
- Depreciation of fixed assets	775.113.147	1.007.508.443
- Taxes, fees and charges	327.697.749	13.022.593
- Outside services expenses	3.171.167.602	2.243.787.866
- Provision expenses	-	(4.805.972.000)
- Other cash expenses	1.251.792.618	1.583.047.593
b) Selling expenses incurred during the period	**4.005.345.598**	**6.907.221.642**
- Labour costs	1.498.440.823	1.500.238.529
- Raw materials and materials expenses	34.473.799	513.863.384
- Depreciation of fixed assets	356.917.869	303.820.403
- Outside services expenses	1.710.207.080	4.550.804.008
- Other cash expenses	405.306.027	38.495.318
c) Reductions in selling expenses and general and administrative expenses	-	-
- Reversal of allowance for doubtful debts		-
- Other reductions		-

10 . Production and business costs by element

Items	Quarter 3/2026	Quarter 3/2025
- Raw materials and materials expenses	3.483.830.792	4.221.349.221
- Labour costs	10.793.298.944	9.695.361.236
- Depreciation of fixed assets	21.744.018.710	22.861.666.845
- Provision expenses	-	(4.805.972.000)
- Outside services expenses	23.629.097.343	23.467.925.897
- Other cash expenses	12.370.694.904	2.670.153.568
Total	**72.020.940.693**	**58.110.484.767**

Items	9 months of 2026	9 months of 2025
a). Current corporate income tax expense		
- **Accounting profit before tax**	**97.246.168.904**	**518.011.867.304**
Corporate income tax from principal business activities	***98.785.503.855***	***503.443.375.602***
Total accounting profit before corporate income tax		
Upward adjustments	117.666.617.363	284.835.409.466
Downward adjustments	(177.763.885.900)	(93.831.768.786)
Taxable income	38.688.235.318	694.447.016.282
Current corporate income tax expense (tax rate 20%)	7.737.647.064	138.889.407.259
Corporate income tax reduced during the period	1.399.167.582	1.212.954.972
Current corporate income tax expense (tax rate 20%)	**6.338.479.482**	**137.676.452.287**
Corporate income tax from real estate business activities		
Total accounting profit from real estate business activities	***(1.539.334.951)***	***14.568.491.702***
Upward adjustments	7.259.981.409	57.678.222.447
Downward adjustments	(3.178.467.845)	(20.545.012.139)
Taxable income	2.542.178.613	51.701.702.010
Current corporate income tax expense	**508.435.723**	**10.315.821.821**
Adjustments of corporate income tax expense of previous years to current year's corporate income tax expense	-	-
Tax exempted or reduced	-	-
Total current corporate income tax expense	**6.846.915.204**	**147.992.274.108**
Corporate income tax payable at the beginning of the year	37.930.870.503	21.847.008.267
Corporate income tax paid during the year	48.382.900.446	132.497.093.361
Total corporate income tax payable at the end of the year	**(3.605.114.739)**	**37.342.189.014**

b). Deferred corporate income tax	**Quarter 3/2026**	**Quarter 3/2025**
	VND	VND
b.1) Deferred income tax liabilities		
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary differences	5.303.545.276	6.119.847.989
Deferred income tax liabilities	**5.303.545.276**	**6.119.847.989**
b.2) Deferred corporate income tax expense		
- Deferred corporate income tax income arising from deductible temporary differences	-	(1.422.566.836)
- Deferred corporate income tax income arising from the reversal of deferred income tax liabilities	(816.302.713)	(31.217.045.437)
	(816.302.713)	**(32.639.612.273)**

VIII. Supplementary information for items presented in the Statement of Cash Flows

1. Cash held by the enterprise but not available for use
2. Non-cash transactions affecting the Statement of Cash Flows in the future
3. Proceeds from borrowings actually received during the period
4. Actual principal repayments of borrowings during the period
5. Acquisition and disposal of subsidiaries during the reporting period

IX. Other information

In addition to the related party information presented in the above notes, the Company also had the following transactions with related parties during the year:

	Relationship	**Quarter 3/2026**	**Quarter 3/2025**
		VND	VND
Purchases of goods and services		**2.252.355.980**	**3.197.789.085**
Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	Subsidiary	7.200.000	137.237.299

	Relationship	Quarter 3/2026	Quarter 3/2025
		VND	VND
Tin Nghia Petrol Joint Stock Company	Subsidiary	364.662.768	256.886.340
Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company	Subsidiary	112.276.095	93.000.000
Tin Nghia Industrial Park Development Joint Stock Company	Subsidiary	4.509.650	1.250.200
Tin Nghia Professional Security Services Joint Stock Company	Subsidiary	1.744.804.444	1.885.266.666
Tin Nghia – Phuong Dong Industrial Park Joint Stock Company	Subsidiary	4.581.023	4.401.273
Dinh Quang Construction Investment Joint Stock Company	Associate	-	181.481.481
Nhon Trach Greenery Joint Stock Company	Other related parties	-	19.500.000
PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	14.322.000	618.765.826
Loan interest, late payment interest		**6.403.018.271**	**16.627.160.977**
Japanese SMEs Development Joint Stock Company	Subsidiary	639.019.396	129.530.958
Hiep Phu Joint Stock Company	Subsidiary	65.205.479	-
Olympic Coffee Joint Stock Company	Other related parties	3.093.908.884	12.362.198.986
Tin Nghia - A Chau Joint Stock Company	Other related parties	2.604.884.512	3.428.619.265
Tuan Loc Commodities Company Limited	Other related parties	-	706.811.768
Capital contributions for investment			**602.886.270.000**
Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	Subsidiary		602.886.270.000
Dividends and profits received		**44.262.000.000**	**44.262.000.000**
Tin Nghia Industrial Park Development Joint Stock Company	Subsidiary	44.262.000.000	44.262.000.000
Dividend payment		**115.350.000.000**	**160.642.832.900**
Office of the Dong Nai City Party Committee	Shareholder	115.350.000.000	105.737.500.000
Saigon Construction Investment and Building Materials Joint Stock Company	Shareholder	-	54.905.332.900

X. Amendments and supplements to the forms, names and contents of the items of the financial statements compared to the financial statement forms prescribed by the Ministry of Finance (if any)

Approved, October 20, 2026

Prepared by	Chief Accountant	Legal Representative
Nguyen Nhu Huynh	Nguyen Thi Thuy Van	Tran Trung Tuan

TỔNG CÔNG TY TÍN NGHĨA