Form 01-B

THAIHOLDINGS JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 24./2026/CBTT-THD

Hanoi, October, 30 2026

REGULAR DISCLOSURE OF FINANCIAL REPORT

Dear: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, Thaiholdings Joint Stock Company announces the financial statements (FS) for the quarter 3.2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Thaiholdings Joint Stock Company
   - Stock code: THD
   - Address: 210 Tran Quang Khai Street, Hoan Kiem Ward, Hanoi City, Vietnam
   - Contact phone number/Tel: (84-24) 3968 9898. Fax: (84-24) 3525 9898.
   - Email: info@thaiholdings.com.vn. Website: https://thaiholdings.com.vn/
2. Content of information disclosure:

- The financial statements for the quarter 3.2026

☑ Separate financial statements (listed organization without subsidiaries and the higher-level accounting unit has subordinate units);

☑ Consolidated financial statements (listed organization have subsidiaries);

☐ Consolidated financial statements (listed organization with an accounting unit under a separate accounting system).

- Cases that require an explanation of the reasons:

+The auditing organization issued a non-unqualified opinion on the financial statements (for the reviewed/audited financial statements):

☐ Yes ☑ No

Explanation document in case of a positive outcome:

☐ Yes ☐ No

+The after-tax profit in the reporting period has a discrepancy before and after the audit of 5% or more, switching from a loss to a profit or vice versa (for the audited financial statements of 2025):

☐ Yes ☑ No

Explanation document in case of a positive outcome:

☐ Yes ☐ No

+Net profit after corporate income tax in the business results report for the reporting period changes by 10% or more compared to the report for the same period last year:

☑ Yes ☐ No

CÔNG TY CỔ PHẦN THAIHOLDINGS

Digitally signed by CÔNG TY CỔ PHẦN THAIHOLDINGS
DN: C=VN, S=Hà Nội, CN=CÔNG TY CỔ PHẦN THAIHOLDINGS, OID.0.9.2342.19200300.100.1.1=MST:0105202998
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Explanation document in case of a positive outcome:

☑ Yes ☐ No

+Net profit after tax in the reporting period incurred a loss, changing from profit in the same period last year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanation document in case of a positive outcome:

☐ Yes ☐ No

This information was published on the company's electronic information page on the date: 30../.10../2026 at the link: https://thaiholdings.com.vn/quan-he-co-dong/

3. Report on transactions valued at 35% or more of total assets in 2025.

In the case of listed organizations conducting transactions, it is requested to report the following contents in full.:

- Transaction content: None.
- The ratio of transaction value to total asset value of the enterprise (%) (based on the most recent financial report): None.
- Transaction completion date: None.

We hereby commit that the disclosed information is true and take full legal responsibility for the content of the disclosed information.

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Attached document:

- The financial statements for the quarter 3.2026
- Explanation of the reasons for the difference in after-tax profit in quarter 3.2026 compared to the same period last year

Organization representative
Legal representative/Person ATDI
(Sign, write full name, position, affix seal)

M.S.D.N: 0105202998-C.T.C.P
CÔNG TY CỔ PHẦN THAIHOLDINGS
THÀNH PHỐ HÀ NỘI

TỔNG GIÁM ĐỐC
Vũ Ngọc Định

THAIHOLDINGS JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

for the period from January 01, 2026 to September 30, 2026



Hanoi, October 2026

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REPORT OF THE BOARD OF GENERAL DIRECTOR

The Board of General Director of Thaiholdings Joint Stock Company (hereinafter referred to as "the Company") presents its report and the Company's Consolidated Financial Statements for the period from January 01, 2026 to September 30, 2026.

BOARD OF MANAGEMENT, BOARD OF DERECTOR AND BOARD OF SUPERVISION

The members of the Board of Management, Board of General Director and Board of Supervision have managed the Company during the fiscal year and as of the date of this report, including:

Board of Management

Mr. Nguyen Chi Kien	Chairman	
Ms. Tran Thi Thanh Giang	Independent Member	
Mr. Vu Ngoc Dinh	Member	
Mr. Phan Manh Hung	Member	
Ms. Vu Thanh Hue	Member	

Board of General Director

Mr. Vu Ngoc Dinh	Chief General Director	
Ms. Vu Thanh Hue	Deputy General Director	
Mr. Dang Van Thang	Deputy General Director	
Mr. Ngo Quyet Tien	Deputy General Director and Chief Accountant	Dismissal on July 16, 2026
Ms. Nguyen Thi Thanh Ha	Chief Accountant	Appointment on July 16, 2026

Board of Supervision

Ms. Nguyen Thu Van	Head of the supervisory board
Ms. Du Thi Hai Yen	Member
Ms. Bui Thi Thanh Nhan	Member

REPORT OF THE EXECUTIVE BOARD (continued)

THE BOARD OF GENERAL DIRECTOR OF RESPONSIBILITY

The Board of General Director is responsible for preparing the Consolidated Financial Statements that accurately and reasonably reflect the Company's financial position, business performance, and cash flow situation for the year. In the preparation of this Consolidated Financial Statements, the Board of General Director of the Company is required to:

- Select appropriate accounting policies and then apply these policies consistently;
- Make judgments and estimates that are reasonable and prudent;
- Clearly state whether the appropriate accounting principles are complied with or not, and whether there are any material misapplications that need to be disclosed and explained in the financial statements.
- Prepare financial statements on a going concern basis, except in cases where it cannot be assumed that the Company will continue its business operations, and
- Design and implement an effective internal control system for the purpose of preparing and presenting reasonable financial statements to limit risks and fraud.

The Board of Executive commits to complying with the above requirements in the preparation of the Financial Statements.

The Board of Executive ensures that the relevant accounting books are fully maintained to reflect the Company's financial situation and operational status with reasonable accuracy at any given time, and that the accounting books and financial statements are prepared in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting Regime, and other current accounting regulations. The Board of Executive is also responsible for managing the Company's assets and has therefore implemented appropriate measures to prevent and detect fraudulent activities and comply with legal regulations related to the preparation and presentation of Financial Statements.

The Board of General Director of the Company commits that Consolidated Financial Statements reflected a true and fair view of the Company's financial position on September 30, 2026, the results of operations, and the cash flow for the financial year ending on the same date, in accordance with accounting standards, the Vietnamese enterprise accounting regime, and compliance with legal regulations related to the preparation and presentation of financial statements.

The Board of General Directors confirms that the Company has complied with and has not violated its information disclosure obligations in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020 and Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by the Ministry of Finance providing guidance on information disclosure in the securities market. The Company also complies with the provisions of Decree No. 155/2020/ND-CP dated 31 December 2020 and Decree No. 245/2025/ND-CP dated 11 September 2025 issued by the Government detailing the implementation of a number of articles of the Securities Law. Furthermore, the Company adheres to the corporate governance requirements stipulated in Circular No. 116/2020/TT-BTC dated 31 December 2020 issued by the Ministry of Finance, which provides guidance on certain corporate governance matters applicable to public companies under Decree No. 155/2020/ND-CP

On behalf of and representing the Board of General Director

M.S.D.N: 0105202998 - C.T.C.P - THAIHOLDINGS - THÀNH PHỐ HÀ NỘI

Vu Ngoc Dinh
General Director
Hanoi, October 30, 2026

STATEMENT OF FINANCIAL POSITION

on September 30, 2026

Currency: VND

Code	ASSETS	Note	30/09/2026	01/01/2026
			VND	VND
100	**A. CURRENT ASSETS**		**1,389,087,712,818**	**1,748,302,449,262**
110	**I. Cash and cash equivalents**	**5**	**39,580,371,736**	**19,182,991,799**
111	1. Cash		39,580,371,736	19,182,991,799
120	**II. Short-term investments**	**6**	**1,163,568,684,933**	**1,619,607,287,673**
123	1. Short-term hold-to-maturity investment		1,163,568,684,933	1,619,607,287,673
130	**III. Short-term receivables**		**176,406,481,299**	**101,236,851,749**
131	1. Short-term trade receivables	7	167,390,056,999	90,428,464,010
132	2. Short-term advances to suppliers	8	3,847,475,279	3,024,375,000
135	3. Other short-term receivables	9	5,262,249,021	7,877,312,739
136	4. Provision for short-term doubtful receivables	8	(93,300,000)	(93,300,000)
160	**VI. Other short-term assets**		**9,532,174,850**	**8,275,318,041**
161	1. Short-term deferred costs	11	8,720,202,246	5,089,969,649
162	2. Value added tax deductibles		811,972,604	2,937,021,508
163	3. Taxes and other receivables from the State budget	15	-	248,326,884
200	**B. NON-CURRENT ASSETS**		**3,893,429,756,091**	**2,793,163,726,299**
210	**I. Long-term receivables**		**93,454,095,998**	**92,996,257,038**
215	1. Other long-term receivables	9	93,454,095,998	92,996,257,038
220	**II. Fixed assets**		**5,528,784,067**	**198,976,048**
221	1. Tangible fixed assets	12	5,508,588,220	175,009,201
222	*- Historical cost*		*5,901,529,091*	*490,946,091*
223	*- Accumulated depreciation*		*(392,940,871)*	*(315,936,890)*
227	2. Intangible fixed assets	13	20,195,847	23,966,847
228	*- Historical cost*		*50,310,000*	*50,310,000*
229	*- Accumulated amortization*		*(30,114,153)*	*(26,343,153)*
250	**IV. Long-term assets in progress**		**17,917,376,633**	**18,458,741,633**
251	1. Long-term unfinished production and business costs	10	17,917,376,633	17,917,376,633
252	2. Construction in progress		-	541,365,000
260	**V. Long-term investments**	**6**	**3,691,160,458,011**	**2,589,982,075,419**
262	1. Investments in joint ventures and associates		2,881,293,613,350	1,800,000,000,000
263	2. Equity investments in other entities		813,239,620,000	805,739,620,000
264	3. Provision for devaluation of long-term financial		(3,372,775,339)	(15,757,544,581)
270	**VI. Other long-term assets**		**85,369,041,382**	**91,527,676,161**
271	1. Long-term deferred costs	11	85,369,041,382	91,527,676,161
280	**TOTAL ASSETS (280 = 100 + 200)**		**5,282,517,468,909**	**4,541,466,175,561**

The attached notes are an integral part of the Financial Statements.

STATEMENT OF FINANCIAL POSITION (continued)

on September 30, 2026

Currency: VND

Code	CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	**C. LIABILITIES**		**214,722,877,059**	**127,290,488,837**
310	**I. Current liabilities**		**204,570,374,023**	**117,236,286,908**
311	1. Short-term trade payables	14	163,514,163,445	73,803,917,787
312	2. Short-term prepayment from customers		611,014,564	-
314	3. Short-term taxes and other payables to State budget	15	24,750,481,916	25,638,801,455
315	4. Payables to employees		746,958,678	1,611,186,284
316	5. Short-term accrued expenses	16	203,694,000	440,376,861
319	6. Short-term deferred revenue	18	8,122,392,783	8,098,219,015
320	7. Other short-term payables	17	5,625,248,995	6,647,365,864
323	8. Bonus and welfare fund		996,419,642	996,419,642
330	**II. Non-current liabilities**		**10,152,503,036**	**10,054,201,929**
338	1. Other long-term payables	17	10,117,584,489	10,054,201,929
342	2. Deferred income tax payable		34,918,547	-
400	**D. OWNER'S EQUITY**	19	**5,067,794,591,850**	4,414,175,686,724
411	1. Owners' contributed capital		3,849,999,720,000	3,849,999,720,000
411a	*- Ordinary shares with voting rights*		*3,849,999,720,000*	*3,849,999,720,000*
411b	*- Preference shares*		-	-
412	2. Capital surplus		(248,500,000)	(248,500,000)
418	3. Development and investment funds		11,488,684,620	11,488,684,620
420	4. Undistributed earnings		1,206,554,687,230	552,935,782,104
420a	*- Undistributed earnings accumulated till the end of the previous year*		*1,100,451,781,323*	*452,333,299,264*
420b	*- Undistributed earnings of the current year*		*106,102,905,907*	*100,602,482,840*
440	TOTAL CAPITAL (440 = 300 + 400)		5,282,517,468,909	4,541,466,175,561

Nguyen Thi Hong	**Nguyen Thi Thanh Ha**	**Vu Ngoc Dinh**
Preparer	Chief Accountant	General Director
Hanoi, October 30, 2026		

The attached notes are an integral part of the Financial Statements.

STATEMENT OF INCOME

For the period from January 01, 2026 to September 30, 2026

Currency: VND

Code	ITEMS	Note	Quarter III		Cumulative from the beginning of the year to the end of 3rd quarter	
			Year 2026	Year 2025	Year 2026	Year 2025
			VND	VND	VND	VND
01	**1. Revenue from sales of goods and rendering of services**	**21**	**337.537.677.186**	**256.868.641.985**	**945.851.926.848**	**811.298.243.810**
02	2. Revenue deductions	22	18.767.777.821	13.073.416.548	55.132.691.549	41.213.953.161
10	**3. Net revenue from sales of goods and rendering of (10 = 01 - 02)**		**318.769.899.365**	**243.795.225.437**	**890.719.235.299**	**770.084.290.649**
11	4. Cost of goods sold	23	312.222.450.330	240.085.397.706	846.791.313.859	754.793.383.634
20	**5. Gross profit from sales of goods and rendering of (20 = 10 - 11)**		**6.547.449.035**	**3.709.827.731**	**43.927.921.440**	**15.290.907.015**
22	6. Financial income	24	25.246.480.466	24.921.725.686	79.623.921.377	70.806.723.591
23	7. Financial expense	25	700.704.013	(6.181.248.312)	(12.384.743.404)	(24.748.312.607)
25	8. Selling expense	26	530.830.772	508.285.061	1.820.439.164	1.574.448.806
26	9. General and administrative expense	27	4.505.698.594	4.198.099.366	13.145.496.957	16.145.920.991
27	10. The profit or loss share in joint ventures and associates		(15.558.932.632)	-	10.577.614.131	-
30	**11. Net profit from operating activities {30 = 20 + 21 + (21 - 22) - (25+26) + 27}**		**10.497.763.490**	**30.106.417.302**	**131.548.264.231**	**93.125.573.416**
31	12. Other income	28	**5.378.851**	-	5.379.146	-
32	13. Other expense	29	387.633.538	384.906.265	1.157.446.066	1.155.562.616
40	**14. Other profit (40 = 31 - 32)**		**(382.254.687)**	**(384.906.265)**	**(1.152.066.920)**	**(1.155.562.616)**

The attached notes are an integral part of the Financial Statements.

STATEMENT OF INCOME (continued)

For the period from January 01, 2026 to September 30, 2026

Currency: VND

Code	ITEMS	Note	Quarter III		Cumulative from the beginning of the year to the end of 3rd quarter	
			Year 2026	Year 2025	Year 2026	Year 2025
			VND	VND	VND	VND
50	**15. Total net profit before tax (50 = 30 + 40)**		**10.115.508.803**	**29.721.511.037**	**130.396.197.311**	**91.970.010.800**
51	16. Current corporate income tax expense	30	5.238.262.002	6.035.383.726	24.258.372.857	18.665.191.356
52	17. Deferred corporate income tax expense		34.634.150	-	34.918.547	-
60	**18. Profit after corporate income tax**		**4.842.612.651**	**23.686.127.311**	**106.102.905.907**	**73.304.819.444**
61	19. Net profit after tax of the parent company		4.842.612.651	23.686.127.311	106.102.905.907	73.304.819.444
62	19. Profit after tax of non-controlling shareholders		-	-	-	-
70	**19. Basic earnings per share**	**31**			**276**	**190**
71	**20. Diluted earnings per share (60 = 50 - 51)**	**32**			**276**	**190**

Nguyen Thi Hong	**Nguyen Thi Thanh Ha**	**Vu Ngoc Dinh**
Preparer	**Chief Accountant**	**General Director**
Hanoi, October 31, 2026		

The attached notes are an integral part of the Financial Statements.

STATEMENT OF CASH FLOWS

(Indirect method)

For the period from January 01, 2026 to September 30, 2026

Currency: VND

Code	ITEMS	Note	Cumulative from the beginning of the year to the end of 3rd quarter	
			Year 2026	Year 2025
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profits before tax***		***130,396,197,311***	***91,970,010,800***
	2. Adjustment for :			
02	- Depreciation and amortization of fixed assets and investment properties		80,774,981	28,111,635
03	- Provisions		(12,384,769,242)	(24,748,312,607)
04	- Gains or losses from foreign exchange rate differences due to the revaluation of foreign currency-denominated monetary items		25,678	(80,140)
05	- Gains/loss from investment and financial activities		(90,170,260,710)	(70,806,643,451)
08	***3. Operating profit before changes in working capital***		***27,921,968,018***	***(3,556,913,763)***
09	- Increase/Decrease in receivables		(73,254,092,722)	62,591,336,338
11	- Increase/Decrease in payables (excluding interest payables, corporate income tax payables)		88,734,840,528	(66,811,602,029)
12	- Increase/Decrease in waiting costs.		3,069,767,182	11,908,862,615
15	- Corporate income tax paid		(25,595,743,710)	(21,501,427,645)
17	- Other payments on operating activities		-	(178,066,000)
20	*Net cash flow from operating activities*		***20,876,739,296***	***(17,547,810,484)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Money spent on purchasing or construction of fixed assets and other long-term assets		(5,410,583,000)	-
23	2. Loans to other entities and purchase of debt instruments of other entities		(1,143,000,000,000)	(1,563,000,000,000)
24	3. Collection from loans and resale of debt instrument of other entities		1,563,000,000,000	1,450,200,000,000
25	4. Equity investments in other entities		(530,700,000,000)	(26,250,000,000)
27	5. Interest and dividend received		115,631,249,319	95,433,761,257
30	*Net cash flow from investing activities*		***(479,333,681)***	***(43,616,238,743)***
50	**Net cash flows in the period (50 = 20 + 30 + 40)**		**20,397,405,615**	**(61,164,049,227)**
60	**Cash and cash equivalents at the beginning of the period**		**19,182,991,799**	**68,290,609,155**
61	The impact of exchange rate fluctuations on foreign currency		(25,678)	80,140
70	**Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)**	5	**39,580,371,736**	**7,126,640,068**

Nguyen Thi Hong	Nguyen Thi Thanh Ha	Vu Ngoc Dinh
Preparer	**Chief Accountant**	**General Director**

Hanoi, October 30, 2026

The attached notes are an integral part of the Financial Statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION

Form of capital ownership

Thaiholdings Joint Stock Company was established and operates under Business Registration Certificate No. 0105202998 issued by the Department of Planning and Investment of Hanoi City for the first time on March 24, 2011, and 21st change registration on July 23 2025

The company's headquarters are located at 210 Tran Quang Khai Street, Hoan Kiem Ward, Hanoi City.

The charter capital of the Company is 3,849,999,720,000 VND (Three trillion eight hundred forty-nine billion nine hundred ninety-nine million seven hundred twenty thousand VND).

The total number of employees of the Company on September 30, 2026, is 24 people (on January 01, 2026, it was 28 people).

Main business sectors and activities

The main business activities of the Company are: Construction of other civil engineering works; Wholesale of food and agricultural products; Trading in construction materials, machinery, and equipment parts in the construction sector; Construction of transportation, irrigation, and industrial works; Real estate business and building services.

The characteristics of business operations during the year have an impact on Financial statements

- According to Resolution 07/2026/NQ-HĐQT/THD dated May 26, 2026, by the Board of Directors, the Company had made an investment to establish a subsidiary in which the company holds 100% of the charter capital .

Business structure

Detailed information about the Company's subsidiary, the Company's associate on 30/09/2026, is as follows:

Subsidiary company name	Place of establishment and operation	Benefit ratio	Voting power ratio	Main business activities
- Lộc Trường Phát Construction and Trade One Member Limited Liability Company	Ninh Binh	100%	100%	Complete the construction project

Associate company name	Place of establishment and operation	Benefit ratio	Voting power ratio	Main business activities
- Thaigroup Corporation - Joint Stock Company	Ninh Binh	48.0%	48.0%	Commercial business and real estate

Normal business and production cycle

The Company's normal production and business cycle is carried out within a period not exceeding 12 months.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

Statement on the comparability of information in the financial statements.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Vietnamese Corporate Accounting System. Circular 99 became effective from January 01, 2026 and applies to financial years beginning on or after January 01, 2026.

On May 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance providing guidance on the methods of preparing and presenting consolidated financial statements. Circular 43 is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after January 01, 2026

The company has applied the requirements of Circular 99 and Circular 43 since January 01, 2026. Accordingly, certain comparative figures have been reclassified and restated to conform with the presentation in accordance with the guidance of Circular 99 and Circular 43. Material changes in accounting polices and their effects on the consolidated financial statements, if any, are presented in the specific notes to the consolidated financial statements under the relevant sections.

2 . FINANCIAL YEAR, CURRENCY

Financial Year

The Company's fiscal year begins on January 01 and ends on December 31.

The accompanying Consolidated Financial Statements have been prepared for the period from January 01, 2026 to September 30, 2026

Accounting Currency

The accounting currency used is this Consolidated Financial Statements is Vietnamese dong (VND)

3 . APPLIED ACCOUNTING STANDARDS AND REGULATIONS

Statement on compliance with Accounting Standards and Accounting Regime

The Board of General Directors of Thaiholdings Joint Stock Company ensure full compliance with the requirements of Vietnamese Accounting Standard, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance providing guidance on the Corporate Accounting Systerm; Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance providing guidance on the methods of preparing and presenting consolidated financial statements and Circular No. 43/2026/TT-BTC amending and supplementing certain articles of Circular No. 202/2014/TT-BTC; and other relevant legal regulations on the preparation and presentation of consolidated financial statements.

The company has applied the requirements of Circular 99 and Circular 43 since January 01, 2026. Accordingly, certain comparative figures have been reclassified and restated to conform with the presentation in accordance with the guidance of Circular 99 and Circular 43. The Company has applied the relevant requirements of Circular 99 since January 01, 2026 on a non-retroactive basis, with a reclassification of some corresponding indicators, except in cases where Circular 99 and Circular 43 have other specific provisions.

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Changes in accounting policies and notes

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/ Circular No. 99/2025/TT-BTC guiding the enterprise accounting regime ("Circular 99") replaces Circular No. 200/2014/TT-BTC Circular No. 200 dated December 22, 2014 ("Circular 200"), effective for financial years starting on or after January 1, 2026.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Changes in accounting policies and notes (continued)

The impact of the changes in accounting policies according to the guidance of Circular 99 is applied non-retroactively. The company has added explanatory notes with changed comparative information in the financial statements for the items that have changed between Circular 99 and Circular 200.

Basis for preparing consolidated financial statements

The consolidated financial statements comprise the financial statements of the Company and the financial statements of entities controlled by the Company (its subsidiaries). Control is achieved when the Company has the ability to control the financial and operating policies of the investees in order to obtain benefits from their activities.

The financial statements of the subsidiaries are prepared for the same reporting period as the Company's consolidated financial statements and apply accounting policies consistent with those of the Company. Where necessary, the financial statements of the subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

The subsidiaries are fully consolidated from the date of acquisition, being the date on which the Company effectively obtains control of the subsidiaries, and continue to be consolidated until the date on which the Company effectively ceases to have control over the subsidiaries.

The results of operations of subsidiaries acquired or disposed of during the period are presented in the consolidated statement of profit or loss from the date of acquisition or up to the date of disposal of the investment in the relevant subsidiary.

All intra-group transactions and balances, including unrealised gains or losses arising from intra-group transactions, between entities within the Group are eliminated on consolidation.

Non-controlling interests comprise the amount of those interests at the date of the initial business combination and the non-controlling interests' share of movements in equity since the date of the business combination. Losses attributable to non-controlling interests in a subsidiary are allocated in proportion to their ownership interests, even if such allocation results in the non-controlling interests having a deficit balance in the subsidiary's net assets.

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Business combinations and Goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination comprises the fair value at the date of exchange of assets given, liabilities incurred or assumed and equity instruments issued by the acquirer in exchange for control of the acquiree, and directly attributable costs of the business combination. The identifiable assets and liabilities and contingent liabilities assumed in the business combination of the acquiree are recognised at their fair values at the date of the business combination.

Goodwill arising from a business combination is initially recognised at cost, being the excess of the cost of the business combination over the acquirer's interest in the fair value of the identifiable assets, liabilities and contingent liabilities recognised. If the cost of the business combination is lower than the fair value of the net assets of the acquiree, the difference is recognised in the consolidated statement of profit or loss. After initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortised on a straight-line basis over its estimated useful life of 10 years. The Company periodically assesses impairment of goodwill at its subsidiaries; if there is evidence that the impairment loss on goodwill is greater than the annual amortisation, the goodwill is amortised by the amount of the impairment loss in the year in which it arises.

Upon disposal of a subsidiary, the carrying amount of unamortised goodwill is included in the gain or loss arising from the disposal of the relevant subsidiary.

Accounting estimate

The preparation of financial statements in accordance with accounting standards, the Vietnamese enterprise accounting regime, and legal regulations related to the preparation and presentation of financial statements requires the Board of General Directors to make estimates and assumptions that affect reported figures for debts, assets, and the presentation of potential debts and assets as of the date of the financial statements, as well as reported figures for revenue and expenses throughout the accounting period. Although the accounting estimates are made with the best understanding of the Board of Directors, actual results may differ from the estimates and assumptions made.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, short-term investments, or high-liquidity investments. Highly liquid assets are those that can be converted into a specific amount of cash within a period not exceeding 3 months and have low risk related to fluctuations in the value of their conversion.

Finacial investings

A subsidiary is a company controlled by the Company. Control exists when the Company has the right to direct the financial and operational policies of the subsidiary to obtain economic benefits from the subsidiary's activities. The financial statements of the subsidiary are consolidated into the consolidated financial statements from the date the Company gains control.

The balances, transactions, income, and expenses of internal transactions arising during the period between the subsidiary and the Company are eliminated when preparing the consolidated financial statements. The accounting policies of the subsidiary are also adjusted as necessary to ensure consistency with the policies applied by the Company.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Finacial investings (continued)

An associate company is a company in which the Company has significant influence but is neither a subsidiary nor a joint venture of the Company. Significant influence is reflected in the right to participate in making decisions about the financial and operational policies of the investee but does not include control or joint control over these policies. Typically, a company is considered to have significant influence if it owns at least 20% of the voting rights in the investee unit.

The business results, assets, and liabilities of the affiliated companies are consolidated in the financial statements using the equity method. The equity investments in associates are presented in the Balance Sheet at cost adjusted for changes in the Company's share of the net assets of the associate after the date of the investment purchase. The losses of the associate company that exceed the Company's investment in that associate company (including any long-term contributions that essentially constitute the Company's net investment in that associate company) are not recognized.

The company ceases to apply the equity method from the moment the investment is no longer an associate. If the remaining investment in the associate becomes a long-term financial investment, the investment is recorded at fair value and considered the initial carrying amount at the time of initial recognition. The profit/loss from the liquidation of the investment in the associate company is recorded in the consolidated income statement. The unrealized profit corresponding to the Company's ownership in the associate at the time of ceasing the application of the equity method is also recognized in the consolidated income statement.

Investments in other entities refer to equity investments in entities where the Company does not have control, joint control, or significant influence over the investee.

The Company initially recognises investments at historical cost. The Company's share of the investee's accumulated net profit arising after the investment date is recorded as income in the Income Statement. Any other distributions received from the investee, excluding the share of profits, are considered a return of investment and reduce the carrying amount of the investment

Provisions for impairment of investments in equity instruments of other entities are recognised at the time of financial statement preparation when the investments decline in value compared to their original cost. The Company makes impairment provisions as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, provisions are based on the market value of the shares.

- For investments whose fair value cannot be determined at the reporting date, the provision is calculated as the difference between the actual contributed capital of all parties in the investee entity and the actual owner's equity, multiplied by the Company's ownership percentage relative to the total contributed capital of all parties in the investee entity.

Increases and decreases in loss provisions for subsidiaries that need to be appropriated at the end of the fiscal year are recorded in financial expenses.

If the investee entities are subject to consolidated financial statements, the basis for determining impairment provisions shall be the consolidated financial statements.

Held-to-maturity investments include: Held-to-maturity investments include term bank deposits, bonds, preference shares subject to mandatory redemption by the issuer at a specified future date, loans and other held-to-maturity investments, which are held with the objective of earning periodic interest income.

Loans : are determined at cost minus the provision for investments held until maturity. The provision is made when there is evidence that part or all of the investment held until maturity by the enterprise is likely to be unrecoverable.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Business cooperation contract

A Business Cooperation Contract (BCC) is a contractual agreement between two or more parties to jointly conduct economic activities without forming an independent legal entity. The joint venture parties have obligations and enjoy benefits as agreed in the contract. The activities of the joint venture contract are carried out by the contributing parties alongside the other regular business activities of each party.

Accounts receivable and provisions for doubtful debts

Receivables are presented at book value less provisions for doubtful debts

The classification of receivables is carried out according to the following principle:

- Accounts receivable from customers reflect trade receivables arising from purchase and sale transactions between the Company and buyers who are independent entities.
- Other receivables reflect amounts receivable that are non-commercial and not related to buying and selling transactions.

The provision for doubtful debts is made by the Company for receivables that are overdue for payment as stipulated in economic contracts, contractual commitments, or debt commitments, where the Company has made several collection attempts but has not yet recovered the debts. The determination of the overdue period is based on the original payment term under the initial sales contract, without considering any debt extension agreements between the parties. The provision is also made for receivables not yet due but where the debtor is bankrupt, undergoing dissolution procedures, missing, or has absconded. The provision is reversed when the debts are recovered

Any increase or decrease in the provision for doubtful debts at the financial statement closing date is recorded as general and administrative expenses

Inventory

Inventory is determined based on the lower of the cost and the net realizable value. The cost of inventory includes direct material costs, direct labor costs, and manufacturing overhead costs, if any, to acquire the inventory at its current location and condition. The inventory cost is calculated using the specific identification method. The net realizable value is determined by the estimated selling price minus the estimated costs to complete the product, along with the marketing, selling, and distribution costs incurred.

The Company's provision for inventories devaluation is established according to current accounting regulations. Accordingly, the Company is permitted to set up provisions for the decline in value of obsolete, damaged, and substandard inventory, and in cases where the original cost of the inventory exceeds the net realizable value at the end of the fiscal year

Tangible fixed assets and depreciation

Fixed assets are reflected at original cost and accumulated depreciation.

The recognition of tangible fixed assets and the depreciation of fixed assets are carried out according to Vietnamese Accounting Standard No. 03 - Tangible Fixed Assets, Circular No. 99/2025/TT-BTC dated 27 October 2025, of the Ministry of Finance guiding the enterprise accounting regime.

The original cost of purchased tangible fixed assets includes the purchase price and all costs directly related to making the asset ready for use.

The original cost of fixed assets constructed by contractors includes the value of completed and handed-over works, directly related expenses, and registration fees.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tangible fixed assets and depreciation (continued)

The original cost of self-constructed or self-manufactured tangible fixed assets includes the actual cost of the self-constructed or self-manufactured tangible fixed assets and the installation and trial operation costs.

Tangible fixed assets are depreciated on a straight-line method based on estimated useful life. The accounting for tangible fixed assets is categorized into groups of assets with similar nature and usage purposes in the Company's business operations. The specific depreciation periods are as follows:

	Number of depreciation years
Houses, architectural structures	20
Machinery and equipment	10
Management device	05
Other fixed assets	04 - 05

Intangible fixed assets and depreciation

Fixed assets are reflected at cost and accumulated depreciation

The recognition and amortization of intangible fixed assets are carried out in accordance with Vietnamese Accounting Standard No. 04 - Intangible fixed assets, Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System

The cost of intangible fixed assets includes all expenses incurred by the Company to acquire the assets up to the time the assets are ready for use. Subsequent expenses related to intangible fixed assets are recognised as operating expenses in the period unless these expenses are associated with a specific intangible fixed asset and enhance the economic benefits derived from the assets.

Intangible fixed assets are recorded at cost and accumulated amortization. These primarily include management software, which is amortized in 10 years.

Prepaid expenses

Prepaid expenses include actual costs incurred but related to the operating results of multiple accounting periods. The prepaid expenses of the Company include the following expenses:

Land rental fee: Represents the amount of rent that has been paid in advance for the entire rental period 609.9 square meters of residential land at 2B Le Phung Hieu, Hoan Kiem, Hanoi according to the investment cooperation contract between the Company and the Joint Stock Company of Trade and Services with a total value of 29,700,000,000 VND. The contract is effective until the end of the land lease term of the lessor from September 12, 2014, unless terminated in accordance with the law. The company is currently allocating land lease payments over a period of 20 years. Prepaid rent is allocated to the income statement using the straight-line method over the lease term.

Other prepaid expenses: Including the value of tools and equipment awaiting allocation, fixed asset repair costs, office renovation costs, and other expenses, which are considered to have the potential to bring economic benefits to the Company in the future. These costs are capitalized in the form of prepaid expenses and allocated to the income statement using the straight-line method in accordance with current regulations.

Prepaid operating lease expenses: Including office rent, building service fees paid in advance for subleasing and allocated to the income statement over the lease term.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leased assets

All leases are considered operating leases when the lessor retains most of the benefits and bears the risks of ownership of the asset. Operating lease expenses are recognized in the Income Statement using the straight-line method over the lease term. Amounts received or receivable to facilitate the signing of operating lease contracts are also recognized on a straight-line basis over the lease term.

Liabilities and accrued expenses

Liabilities and accrued expenses are recognized for the amount payable in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of payables as accounts payable, accrued expenses, and other payables is carried out according to the following principles:

- Accounts payable to suppliers reflect trade payables arising from transactions involving the purchase of goods, services, and assets, and the supplier is an independent entity from the Business, including payables when importing through an agent.
- Accrued expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to the absence of invoices or insufficient accounting records and documents, as well as amounts payable to employees for vacation wages and production and business expenses that need to be accrued in advance.
- Other payables reflect non-commercial payables, unrelated to the purchase, sale, or provision of goods and services.

Equity

Owner's equity: The owner's contributions are recorded according to the actual capital contributed by the shareholders.

Profit distribution

The after-tax corporate income profit is distributed to shareholders after allocating funds according to the Company's Charter as well as legal regulations and has been approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-cash items within the undistributed after-tax profit that may affect cash flow and the ability to pay dividends, such as profits from the revaluation of contributed assets, profits from the revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

Recognize revenue

Sales revenue is recognized when all five (5) of the following conditions are simultaneously met:

- The company has transferred most of the risks and benefits associated with the ownership of the product or goods to the buyer.
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.
- Revenue is determined to be relatively certain;
- The company will gain economic benefits from the sales transaction; and
- Identify the costs related to the sales transaction.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recognize revenue (Continued)

The revenue from service provision transactions is recognized when the outcome of that transaction can be reliably determined. In cases where the service provision transaction extends multiple periods, revenue is recognized in the period based on the results of the work completed as of the balance sheet date of that period. The result of the service provision transaction is determined when all four (4) of the following conditions are met:

- Revenue is determined to be relatively certain;
- There is a possibility of obtaining economic benefits from the transaction providing that service.
- Determine the portion of work completed as of the date of the Balance Sheet; and
- Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

Income from capital transfer is determined as the difference between the selling price and the cost price of the investment. This income is recognized on the transaction date, that is, when the transfer contract is executed.

Interest on deposits is recognized on an accrual basis, determined based on the balance of deposit accounts and the applicable interest rate.
Interest from investments is recognized when the Company has the right to receive the interest.

Foreign currency

Transactions in foreign currency are converted at the actual exchange rate on the transaction date, which is the average buying and selling transfer rate of the commercial bank where the enterprise frequently conducts transactions. The balances of monetary items denominated in foreign currencies at the end of the financial year are revalued according to the average buying and selling exchange rate of the commercial bank where the enterprise frequently conducts transactions at the end of the accounting period. The arising exchange rate differences are recorded in the Income Statement.

All foreign exchange differences from the revaluation of foreign currency-denominated monetary items at the end of the period are reflected in financial revenue (if a gain) or financial expenses (if a loss) to determine the statement of income for the period. The foreign exchange difference from the revaluation of foreign currency-denominated monetary items at the end of the period is presented in the statement of income as the net amount between the total profit and the total loss from the revaluation of foreign currency-denominated monetary items. Exchange rate differences from re-evaluating balances at the end of the fiscal year are not to be distributed to the owners.

Borrowing costs

Borrowing costs are recognized as production and business expenses in the year they arise, unless they are capitalized according to the provisions of Vietnamese Accounting Standard No. 16 "Borrowing Costs." Accordingly, borrowing costs directly related to the purchase, construction, or production of assets that require a relatively long time to complete and put into use or operation are added to the asset's original cost until the asset is put into use or operation. Income arising from the temporary investment of loans is deducted from the original value of the related assets. For loans specifically for the construction of fixed assets and investment properties, interest on the loans is capitalized even if the construction period is less than 12 months.

Tax

Corporate income tax reflects the total value of the current tax payable. The current tax payable is calculated based on the taxable income for the year and the current income tax rate.

The current corporate income tax expense is calculated based on taxable income for the period. Taxable income differs from net profit presented in the Income Statement because it does not include income or expenses that are taxable or deductible in other years (including carried forward losses, if any) and also does not include non-taxable or non-deductible items.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax (Continued)

Current income tax is recognized in the income statement except in cases where the income tax arises in connection with items directly recorded in equity. In that case, the current income tax is also directly recorded in equity.

Deferred income tax is calculated on the differences between the book value and the tax base of asset or liability items on the consolidated financial statements and is recognized on the financial position statement. Deferred income tax payable is recognized for all temporary differences, while deferred income tax assets are only recognized when it is certain that there will be sufficient taxable profits in the future to offset the temporary differences.

Deferred income tax is determined based on the tax rate expected to apply to the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement except when the tax is related to items directly credited to equity. In that case, deferred income tax is also directly recorded in equity.

Taxable profit is determined based on the business operating results after adjusting for non-taxable income and non-deductible expenses. The determination of taxable profit and current corporate income tax expenses is based on the current tax regulations. However, these regulations change over time, and the final determination depends on the audit results of the competent tax authority.

Other types of taxes are applied according to the current tax laws in Vietnam.

Related parties

Parties are considered related if one party has the ability to control or has significant influence over the other party in making decisions regarding financial and operational policies. The parties are also considered related parties if they are under common control or have significant common influence.

In reviewing the relationships of related parties, the nature of the relationships is given more emphasis than the legal form. All transactions and balances with related parties arising during the year are presented in the Notes below.

5 . CASH AND CASH EQUIVALENTS

	30/09/2026 VND	01/01/2026 VND
Cash	152,696,017	248,047,449
Demand deposits	39,427,675,719	18,934,944,350
- Fortune Vietnam Joint Stock Commercial Bank - Dong Do Branch	11,644,494,472	18,423,452,100
- Fortune Vietnam Joint Stock Commercial Bank - Thăng Long Bran	27,764,057,699	
- Other	19,123,548	511,492,250
Total	**39,580,371,736**	**19,182,991,799**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

6 . FINANCIAL INVESTMENTS

Hold-to-maturity investment

	30/09/2026			01/01/2026		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
	VND	VND	VND	VND	VND	VND
a) Short-term						
Naila Investment and Import-Export Limited Liability Company (i)	361,693,452,055	361,693,452,055		384,289,369,863	384,289,369,863	
Ngoc Khanh An Limited Liability Company	-	-		378,160,000,000	378,160,000,000	
Phan Uyen One Member Limited Liability Trade Company (ii)	384,521,945,206	384,521,945,206		450,683,835,618	450,683,835,618	
Truong Tue Trading, Investment, and Service Co., Ltd	-	-		406,474,082,192	406,474,082,192	
M2T Service Trading Co., Ltd (iii)	417,353,287,672	417,353,287,672		-	-	
Total	**746,215,397,261**	**746,215,397,261**	**-**	**1,619,607,287,673**	**1,619,607,287,673**	**-**

(i) According to Loan Agreement No. 02/2026/HĐV/THD-NAILA dated August 17, 2026, and Contract Appendix between the Company and Naila Investment and Import-Export Co., Ltd., bearing an interest rate of 9% per annum with a term of 11 months, the purpose of the loan is to serve investment and business activities.

(ii) According to Loan Agreement No. 01/2026/HĐV/THD-PU dated August 11, 2026, and Contract Appendix between the Company and Phan Uyen One Member Limited Liability Trade Company, bearing an interest rate of 9% per annum with a term of 11 months, the purpose of the loan is to serve investment and business activities.

(iii) According to Loan Agreement No. 1205/2026/HĐV/THD-M2T dated May 11, 2026, and Contract Appendix between the Company and M2T Service Trading Co.,Ltd, bearing an interest rate of 9% per annum with a term of 11 months, the purpose of the loan is to serve investment and business activities.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

6 . FINANCIAL INVESTMENTS (Continued)

Equity investments in other entities

	30/09/2026		01/01/2026	
	Equity Method Value	**Original cost**	**Original cost**	**Original cost**
	VND	**VND**	**VND**	**VND**
Investments in associates	**2,881,293,613,350**	**2,323,200,000,000**	**1,800,000,000,000**	**1,800,000,000,000**
- Thaigroup Corporation - Joint Stock Company	2,881,293,613,350	2,323,200,000,000	1,800,000,000,000	1,800,000,000,000

	30/09/2026			01/01/2026		
	Original cost	**Provision**	**Fair**	**Original cost**	**Provision**	**Fair**
	VND	**VND**	**value**	**VND**	**VND**	**value**
Investments in others entities	**813,239,620,000**	**(3,372,775,339)**		**805,739,620,000**	**(15,757,544,581)**	
- Kim Lien Tourism Joint Stock Company	365,082,660,000	-	(*)	365,082,660,000	-	(*)
- Hanoi Ton Dan Joint Stock Company	414,406,960,000	-	(*)	414,406,960,000	(12,541,376,591)	(*)
- LPB Fund Management Joint Stock Company (1)	33,750,000,000	(3,372,775,339)	(*)	26,250,000,000	(3,216,167,990)	

(1) Resolution No. 10/2026/NQ-HĐQT/THD dated July 20, 2026, approved the registration to purchase an additional 52,320,000 shares in Thaigroup Corporation - Joint Stock Company according to the plan to offer shares to existing shareholders to increase the charter capital of Thaigroup Corporation - Joint Stock Company.

(2) Resolution No. 01/2026/NQ-HĐQT/THD dated 6 February 2026, approved the registration to purchase an additional 750,000 shares in LPB Fund Management Joint Stock Company according to the plan to offer shares to existing shareholders to increase the charter capital of LPB Fund Management Joint Stock Company.

(*) The company has not yet determined the fair value of these financial investments to Disclosure in the financial statements because there is no market listing price for these investments and the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and the relevant current regulations have not yet provided guidance on fair value calculation, so the Company presents them at book value. The fair value of these investments, if determined, may differ from the book value.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

6 . FINANCIAL INVESTMENTS (Continued)

Detailed information about the Company's subsidiary, the Company's associate as of 30/09/2026 is as follows:

Associate company name	Place of establishment and operation	Benefit ratio	Voting power ratio	Main business activities
- Lộc Trường Phát Construction and Trade One Member Limited Liability Company	Ninh Binh	100.00%	100.00%	Complete the construction project

Associate company name	Place of establishment and operation	Benefit ratio	Voting power ratio	Main business activities
- Thaigroup Corporation - Joint Stock Company	Ninh Binh	48.00%	48.00%	Commercial business and real estate investment

Detailed information about the Company's other investments as of 30/09/2026 is as follows:

Company name	Place of establishment and operation	Benefit ratio	Voting power ratio	Main business activities
- Kim Lien Tourism Joint Stock Company	Ha Noi	17.20%	17.20%	Accommodation, restaurant, and travel services
- Hanoi Ton Dan Joint Stock Company	Ha Noi	19.52%	19.52%	Real estate business
- LPB Fund Management Joint Stock Company	Ha Noi	15.00%	15.00%	Securities investment fund management; securities portfolio management

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

7 . TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term trade receivables *(Chi tiết các khoản phải thu của khách hàng chiếm từ 10% trở lên trên tổng phải thu k*				
Ninh Binh General Investment and Development Co., Ltd.	25.763.726.808	-	11.532.298.997	-
KAITO Joint Stock Company	16.855.016.651		11.922.875.634	
Toan Thang One Member Limited Liability Import-Export and Trade Company	24.671.287.743		9.672.214.033	
L2T One Member Limited Liability Company	-		5.626.758.231	
MBS Limited Liability Company	91.345.953.006		26.262.585.099	
PVT One Member Limited Liability Company	-		23.447.508.470	
Others trade receivables	8.754.072.791	-	1.964.223.546	-
Total	**167.390.056.999**	**-**	**90.428.464.010**	**-**

8 . ADVANCES TO SUPPLIERS

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term advances to suppliers				
INNO Joint Stock Company	2.700.000.000	-	2.700.000.000	-
Tropical Sun Architecture and Construction Joint Stock Company	581.918.633	-	-	-
Pay in advance to another seller	565.556.646	(93.300.000)	324.375.000	(93.300.000)
Tổng	**3.847.475.279**	**(93.300.000)**	**3.024.375.000**	**(93.300.000)**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

9 . OTHER RECEIVABLES

	30/09/2026 VND	01/01/2026 VND
Short-term	**5,262,249,021**	**7,877,312,739**
Trade discount receivable	5,262,249,021	6,015,938,180
Other receivables	-	1,861,374,559
Long-term	**93,454,095,998**	**92,996,257,038**
Deposit for Ton Dan Hanoi Joint Stock Company (1)	87,375,287,689	86,917,448,729
Receivables according to the Business Cooperation Contract (2)	6,078,808,309	6,078,808,309
Total	**98,716,345,019**	**100,873,569,777**
Other receivables from related parties	**93,454,095,998**	**92,996,257,038**

(Details as in Notes No. 36)

(1) Deposit for Ton Dan Hanoi Joint Stock Company according to the office lease contract

(2) According to Business Cooperation Contract No. 28/2020/HĐ/KL-THD dated July 10, 2020, the Company cooperates with Kim Liên Tourism Joint Stock Company to implement the Project of a complex of commercial service buildings, hotels, offices, and rental apartments at 5-7 Đào Duy Anh, Đống Đa District, Hanoi City.

10 . LONG-TERM ASSETS IN PROGRESS

Long-term unfinished production and business costs

	30/09/2026		01/01/2026	
	Original cost VND	Recoverable value VND	Original cost VND	Recoverable value VND
Kim Lien Complex Project	17,917,376,633	-	17,917,376,633	-
Tổng	**17,917,376,633**	**-**	**17,917,376,633**	**-**

The cost of implementing the Kim Liên Complex Project by the Company is carried out according to Business Cooperation Contract No. 28/2020/HĐ/KL-THD dated July 10, 2020, with Kim Liên Tourism Joint Stock Company.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

11 . DEFERRED COSTS

	30/09/2026	01/01/2026
	VND	VND
Short-term	**8,720,202,246**	**5,089,969,649**
Office rental costs at 17 Tong Dan and 210 Tran Quang Khai, Hoan Kiem Ward, Hanoi City (1)	8,555,416,077	4,949,783,104
Tools and equipment for use	596,329	4,172,722
Other unallocated costs	164,189,840	136,013,823
Long-term	**85,369,041,382**	**91,527,676,161**
Office rental costs at 17 Tong Dan and 210 Tran Quang Khai, Hoan Kiem Ward, Hanoi City (1)	71,721,610,062	77,053,805,628
Rental cost at 2B Le Phung Hieu (2)	11,179,154,215	12,333,873,007
Tools and equipment for use	1,500,793,554	2,109,948,492
Other unallocated costs	967,483,551	30,049,034
Total	**94,089,243,628**	**96,617,645,810**

(1) According to the Framework Office Lease Agreement No. 1903/2019/HĐCTVP/TĐ-THS dated March 19, 2020, with Ton Dan Hanoi Joint Stock Company - the associate company, the company is implementing the sublease of the office building for working and leasing at the addresses 17 Ton Dan and 210 Tran Quang Khai, Hoan Kiem Ward, Hanoi City. The lease term is 15 years from the date of signing the contract. The rental price depends on the company's subleasing price.

(2) The rent for the land lot at 2B Le Phung Hieu, Hoan Kiem, Hanoi City, according to the investment cooperation contract between the Company and the Joint Stock Company of Trade and Services, with a total value of 29,700,000,000 VND. The contract is effective until the end of the land lease term from September 12, 2014, unless terminated in accordance with the law. The company is currently allocating land rental fees over a period of 20 years.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

12 . TANGIBLE FIXED ASSETS

	Buildings, construction	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	**272,727,273**	**110,037,000**	-	**39,090,909**	**69,090,909**	**490,946,091**
- Purchase in the year	-	-	5,410,583,000	-	-	5,410,583,000
Ending balance of the period	**272,727,273**	**110,037,000**	**5,410,583,000**	**39,090,909**	**69,090,909**	**5,901,529,091**
Accumulated depreciation						
Beginning balance	**153,360,000**	**57,652,656**	-	**35,833,325**	**69,090,909**	**315,936,890**
- Depreciation for the year	10,224,000	8,253,000	55,269,397	3,257,584	-	77,003,981
Ending balance of the period	**163,584,000**	**65,905,656**	**55,269,397**	**39,090,909**	**69,090,909**	**392,940,871**
Net carrying amount						
Beginning of the period	**119,367,273**	**52,384,344**	-	**3,257,584**	-	**175,009,201**
Ending of the period	**109,143,273**	**44,131,344**	**5,355,313,603**	-	-	**5,508,588,220**

- The original cost of the fully depreciated fixed asset still in use at the end of the period: 108,181,818 VND (beginning of the period: 69,090,909 VND).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

13 . INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
Historical cost		
Beginning balance of the year	50.310.000	50.310.000
Ending balance of the period	**50.310.000**	**50.310.000**
Accumulated depreciation		
Beginning balance of the period	26.343.153	26.343.153
- Amortisation in the period	3.771.000	3.771.000
Ending balance of the period	**30.114.153**	**30.114.153**
Net carrying amount		
Beginning balance of the year	23.966.847	23.966.847
Ending of the period	**20.195.847**	**20.195.847**

14 . TRADE PAYABLES

	30/09/2026		01/01/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
	VND	VND	VND	VND
Short-term trade payables				
Xuan Thanh Quang Nam Cement One Member Limited Company	63.060.701.380	63.060.701.380	24.637.822.561	24.637.822.561
Kaito Vietnam Concrete Co., Ltd.	-	-	45.431.259.945	45.431.259.945
My Hanh Co., Ltd.	42.894.068.400	42.894.068.400		
Vinh Plastic and Packaging Joint Stock Company	20.120.747.652	20.120.747.652		
Other trade payables	37.438.646.013	37.438.646.013	3.734.835.281	3.734.835.281
Total	**163.514.163.445**	**163.514.163.445**	**73.803.917.787**	**73.803.917.787**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

15 . TAXES AND OTHER RECEIVABLES/PAYMENTS TO THE STATE

	At the beginning of year VND	Tax payable during the year VND	Number of adjustments down in the period VND	Tax paid during the year VND	At the end of the year VND
Payables	**25.638.801.455**	**25.123.684.447**	**-**	**26.012.003.986**	**24.750.481.916**
Land and property tax and land rental fee	-	579.429.396	-	165.551.256	413.878.140
Corporate income tax	25.595.743.710	24.258.372.857	-	25.595.743.710	24.258.372.857
Personal income tax	43.057.745	285.882.194	-	250.709.020	78.230.919
Receivables	**248.326.884**	**248.326.884**	**-**	**-**	**248.326.884**
Land and property tax and land rental fee	248.326.884	248.326.884	-		248.326.884

The Company's tax settlement will be subject to inspection by the tax authorities. Due to the application of laws and tax regulations to various types of transactions being subject to different interpretations, the tax amount presented in the Financial Statements may be altered at the discretion of the tax authorities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

16 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Short-term accrued expenses		
Other accrued expenses	203,694,000	440,376,861
Tổng	**203,694,000**	**440,376,861**

17 . OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Short-term	**5,625,248,995**	**6,647,365,864**
Union funds	3,891,080	5,159,125
Short-term deposits, collateral received	358,103,759	626,268,559
Trade discounts payable	5,262,249,021	6,015,938,180
Other payables	1,005,135	-
Long-term	**10,117,584,489**	**10,054,201,929**
Long-term deposits, collateral received	10,117,584,489	10,054,201,929
Total	**15,742,833,484**	**16,701,567,793**

18 . UNEARNED REVENUES

	30/09/2026	01/01/2026
	VND	VND
Short-term		
Office rental revenue	8,122,392,783	8,098,219,015
- *BIDV Securities Joint Stock Company*	*5,405,015,247*	*5,323,726,882*
- *The Hanoi office of the Italian Agency for Development Cooperation (AICS Hanoi) is part of the Italian Embassy in Vietnam.*	*935,550,000*	*935,550,000*
- *Other unearned revenues*	*1,887,802,660*	*1,838,942,133*
Total	**8,122,392,783**	**8,098,219,015**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

19 . OWNER'S EQUITY

a) Statement of Changes in Equity

	Owners' contributed capital	Share premium	Investment and development fund	Undistribuited earnings	Total
	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**452,333,299,264**	**4,313,573,203,884**
Profit/(loss) of the previous year	-	-	-	100,602,482,840	100,602,482,840
Ending balance of previous year	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**552,935,782,104**	**4,414,175,686,724**
Beginning balance of current year	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**552,935,782,104**	**4,414,175,686,724**
Profit/(loss) of the current year	-	-	-	106,102,905,907	106,102,905,907
Other increase	-	-	-	547,515,999,219	547,515,999,219
Ending balance of current year	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**1,206,554,687,230**	**5,067,794,591,850**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

19 . OWNER'S EQUITY (Continued)

Charter capital

According to the current Business Registration Certificate, the Company's charter capital is 3,849,999,720,000 VND. The list of shareholders as of December 31, 2025, is as follows:

	Amount of capital contributed			
	30/09/2026	Rate	01/01/2026	Rate
	VND	%	VND	%
The shareholders	3,849,999,720,000	100.00	3,849,999,720,000	100.00
Total	**3,849,999,720,000**	**100.00**	**3,849,999,720,000**	**100.00**

Capital transactions with owners and the distribution of dividends, profit sharing

	Quý 3.2026	Quý 3.2025
	VND	VND
Owner's investment capital		
- Initial capital contribution	3,849,999,720,000	3,849,999,720,000
- **Year-end capital contribution**	**3,849,999,720,000**	**3,849,999,720,000**

Share

	30/09/2026	01/01/2026
Number of shares registered for issuance	384,999,972	384,999,972
The number of shares issued and fully contributed.	384,999,972	384,999,972
- *Common shares*	*384,999,972*	*384,999,972*
The number of shares outstanding	384,999,972	384,999,972
- *Common shares*	*384,999,972*	*384,999,972*

The par value of the outstanding shares: 10,000 VND/share

20 . ITEMS OUTSIDE THE STATEMENT OF FINANCIAL POSITION

Various foreign currencies

	30/09/2026	01/01/2026
- USD	68.23	68.23
- EUR	2.47	2.47

21 . REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Quarter III 2026	Quarter III 2025
	VND	VND
Revenue from sale of goods	322,565,256,319	244,113,332,609
Revenue from office rentals and related services	14,972,420,867	12,755,309,376
Total	**337,537,677,186**	**256,868,641,985**
Revenue from relevant parties	**305,580,000**	**305,580,000**

(Details as in Notes No. 36)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

22 . REVENUE DEDUCTIONS

	Quarter III 2026	Quarter III 2025
	VND	VND
Trade discount	18,767,777,821	13,073,416,548
Total	**18,767,777,821**	**13,073,416,548**

23 . COST OF GOODS SOLD

	Quarter III 2026	Quarter III 2025
	VND	VND
Cost of goods sold	301,695,058,475	229,740,593,863
Office rental costs and related services	10,527,391,855	10,344,803,843
Total	**312,222,450,330**	**240,085,397,706**

24 . FINANCIAL INCOME

	Quarter III 2026	Quarter III 2025
	VND	VND
Deposit interest, loan interest	25,246,480,466	24,921,694,702
Exchange rate difference profit due to year-end balance revaluation	-	30,984
Total	**25,246,480,466**	**24,921,725,686**

25 . FINANCIAL EXPENSES

	Quarter III 2026	Quarter III 2025
	VND	VND
Provision (reversal) for investment losses	700,680,523	(6,181,248,312)
Exchange rate difference loss due to year-end balance revaluation	23,490	-
Total	**700,704,013**	**(6,181,248,312)**

26 . SELLING EXPENSES

	Quarter III 2026	Quarter III 2025
	VND	VND
Labour expenses	521,268,461	508,285,061
Expenses of outsourced services	9,562,311	-
Total	**530,830,772**	**508,285,061**

27 . GENERAL AND ADMINISTRATIVE EXPENSE

	Quarter III 2026	Quarter III 2025
	VND	VND
Cost of raw materials	11,610,509	9,951,271
Labour expenses	1,974,728,522	1,754,550,643
Depreciation expenses of fixed assets	59,277,397	5,962,545
Taxes, fees, and charges	13,893,524	1,208,628
Expenses of outsourced services	2,411,395,532	2,413,670,228
Other expenses in cash	34,793,110	12,756,051
Total	**4,505,698,594**	**4,198,099,366**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

28 . OTHER INCOME *(chỉ thuyết minh nếu số phát sinh là trọng yếu hoặc có biến động lớn)*

	Quarter III 2026	Quarter III 2025
	VND	VND
Others	5,378,851	-
Total	**5,378,851**	**-**

29 . OTHER EXPENSES

	Quarter III 2026	Quarter III 2025
	VND	VND
Land rent	384,906,265	384,906,264
Liquidation and sale expenses of fixed assets	2,727,273	-
Others	-	1
Total	**387,633,538**	**384,906,265**

30 CURRENT CORPORATE INCOME TAX EXPENSES

	This year	Last year
	VND	VND
Current corporate income tax expenses at the parent company	5,238,262,002	6,035,383,726
Current corporate income tax expenses at the subsidiaries		
- Loc Truong Phat Construction and Trade One Member Limited Liability Company	-	
Total	**5,238,262,002**	**6,035,383,726**

31 . BASIC EARNING PER SHARE *[chỉ áp dụng với công ty cổ phần hoặc báo cáo hợp nhất của công ty mẹ]*

The calculation of basic earnings per share distributable to shareholders holding common shares of the Company is based on the following data:

	Từ 01/01/2026 đến 30/09/2026	Từ 01/01/2025 đến 30/06/2025
	VND	VND
Net profit after tax	106,102,905,907	73,304,819,444
Adjustments:	-	-
- *Bonus and welfare fund is distributed from the profit after tax*	-	-
Profit allocated to common stock	106,102,905,907	73,304,819,444
Average number of outstanding common shares in circulation in the year	384,999,972	384,999,972
Basic earnings per share (VND/share)	**276**	**190**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

32 . DILUTED EARINGS PER SHARE

The calculation of the diluted earnings per share that can be distributed to the shareholders holding common shares of the Company is based on the following data:

	Từ 01/01/2026 đến 30/09/2026	Từ 01/01/2025 đến 30/06/2025
	VND	VND
Net profit after tax	106,102,905,907	73,304,819,444
Adjustments:	-	-
- Bonus and welfare fund is distributed from the profit after tax	-	-
Profit allocated to common stock	106,102,905,907	73,304,819,444
Average number of outstanding common shares in circulation in the year	384,999,972	384,999,972
The number of common shares expected to be additionally issued	-	-
Diluted earnings per share (VND/share)	**276**	**190**

Basic earnings per share and diluted earnings per share have been retrospectively adjusted in accordance with the provisions of Vietnamese Accounting Standard No. 30 – Earnings per Share.

33 . PRODUCTION AND BUSINESS COSTS BY FACTOR

	Quarter III 2026	Quarter III 2025
	VND	VND
Cost of raw materials	11,610,509	9,951,271
Labour expenses	2,495,996,983	2,262,835,704
Depreciation expenses of fixed assets	62,685,397	9,370,545
Expenses of outsourced services	12,944,941,698	12,755,066,071
Other expenses in cash	48,686,634	13,964,679
Total	**15,563,921,221**	**15,051,188,270**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

34 . BUSINESS SEGMENTS

The Company's Board of General Directors determined that the Company's management decisions are primarily based on the types of products and services the Company provides. Therefore, the main departments of the Company are reported according to their business sectors.

Department report by business sector of the Company as follows:

From 01/01/2026 to 30/09/2026

	Commerce VND	Providing services VND	Total VND
Total net revenue from sales of goods and rendering of services	**817,365,428,800**	**73,353,806,499**	**890,719,235,299**
Allocation costs	812,173,010,116	34,618,303,743	846,791,313,859
Business results by department	**5,192,418,684**	**38,735,502,756**	**43,927,921,440**
Non-departmental costs			10,577,614,131
Profit from business operations			14,965,936,121
Financial income			39,539,599,450
Financial expense			79,623,921,377
Other income			(12,384,743,404)
Other expense			5,379,146
Current corporate income tax expense			1,157,446,066
Deferred corporate income tax expense			24,258,372,857
Profit after corporate income tax			34,918,547
Assets are not allocated by department.			**106,102,905,907**
Liabilities not allocated by department			**5,282,517,468,909**
			214,722,877,059

From 01/01/2025 to 30/09/2025

	Commerce VND	Providing services VND	Total VND
Total net revenue from sales of goods and rendering of services	**727,939,716,458**	**42,144,574,191**	**770,084,290,649**
Allocation costs	723,659,769,200	31,133,614,434	754,793,383,634
Business results by department	**4,279,947,258**	**11,010,959,757**	**15,290,907,015**
Non-departmental costs			17,720,369,797
Profit from business operations			(2,429,462,782)
Financial income			70,806,723,591
Financial expense			(24,748,312,607)
Other income			-
Other expense			1,155,562,616
Current corporate income tax expense			18,665,191,356
Profit after corporate income tax			**73,304,819,444**
Assets are not allocated by department.			**4,463,140,507,151**
Liabilities not allocated by department			**76,262,483,823**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

35 . COMMITMENT TO OPERATIONAL LEASING

Operating lease

	Quarter III 2026 VND	Quarter III 2025 VND
Rental expenses are recorded in the income statement for the period.	9,145,877,708	12,264,535,110

For rent

According to the Framework Lease Contract No. 1903/2019/HĐCTVP/TĐ-THS dated March 19, 2020, with Ton Dan Hanoi Joint Stock Company, the company is implementing the sublease of the office building for working and leasing at the addresses 17 Tong Dan and 210 Tran Quang Khai, Hoan Kiem Ward, Hanoi City. The lease term is 15 years from the date of signing the contract. The rental price depends on the company's sublease rate.

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES

The list and the relationships between the related parties and the Company detail as follows:

Related parties	Relation
- Lộc Trường Phát Construction and Trade One Member Limited Liability	Subsidiary company
- Thaigroup Corporation - Joint Stock Company (Thaigroup)	Associate company
- Kim Lien Tourism Joint Stock Company	Associate company (Subsidiary of Thaigroup)
- Thaihomes Real Estate Development Joint Stock Company	Related party with an insider

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES (Continued)

During the period, the Company had the following main transactions with related parties:

Transactions occurring during the period:

	Quarter III 2026 VND	Quarter III 2025 VND
Revenue from sales of goods and rendering of services	**305,580,000**	**305,580,000**
- Thaihomes Real Estate Development Joint Stock Company	305,580,000	305,580,000
Purchase goods and services	**-**	**10,073,863,033**
- Hanoi Ton Dan Joint Stock Company	-	10,073,863,033

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES (Continued)

Balance with related parties:

	30/09/2026 VND	01/01/2026 VND
Other receivables	**93,454,095,998**	**92,996,257,038**
- Kim Lien Tourism Joint Stock Company	6,078,808,309	6,078,808,309
- Hanoi Ton Dan Joint Stock Company	87,375,287,689	86,917,448,729

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

The income and salaries of the members of the Board of Management, Board of General Directors, and the Board of Supervisors for Quarter III 2026 are as follows:

Number	Name	Title	Quarter III 2026 VND	Quarter III 2025 VND
1	Nguyen Chi Kien	Chairman	30,000,000	30,000,000
2	Vu Ngoc Dinh	General Director	281,417,143	167,060,000
3	Tran Thi Thanh Giang	Independent Member of BOD	15,000,000	15,000,000
4	Phan Manh Hung	Member of BOD	15,000,000	15,000,000
5	Dang Van Thang	Deputy General Director	129,520,000	144,560,000
6	Vu Thanh Hue	Deputy General Director	192,200,000	159,480,000
7	Ngo Quyet Tien	Deputy General Director and Chief Accountant	27,742,857	117,417,114
8	Nguyen Thi Thanh Ha	Chief Accountant (Appointment on July 16,	102,630,714	-
9	Nguyen Thu Van	Head of the supervisory board	15,000,000	108,660,001
10	Du Thi Hai Yen	Member of board of Supervision	9,000,000	97,176,993
11	Bui Thi Thanh Nhan	Member of board of Supervision	9,000,000	48,366,087

37 . CORRESPONDING FIGURES

Since this is the first year the Company has consolidated the financial statements, the comparative figures on the Statements of financial position and corresponding notes are the figures from the separate financial statements for the fiscal year ending December 31, 2025, which have been audited by UHY Audit and Consulting Co., Ltd. The figures in the Income Statement, Cash Flow Statement, and corresponding notes are the figures from the separate financial statements for the accounting period from for the period from January 01, 2026 to September 30, 2026.

Some indicators on the statement of financial position (formerly the balance sheet) have been adjusted retrospectively by the Company in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025. The impact of the non-retroactive adjustment is as follows:

Some indicators on the statement of financial position

Code	Target		Presentation number as of 31/12/2025 (previously presented)	Reclassify	Number presented as of 31/12/2025 (reclassified)
120	Short-term investments		(*)	1,619,607,287,673	1,619,607,287,673
123	Short-term hold-to-maturity investment	(1)	(*)	1,619,607,287,673	1,619,607,287,673
130	Current accounts receivable		1,720,844,139,422	(1,720,844,139,422)	(**)
130	Short-term receivables		(*)	101,236,851,749	101,236,851,749
135	Short-term loan receivables	(1)	1,563,000,000,000	(1,563,000,000,000)	(**)
135	Other short-term receivables		(*)	7,877,312,739	7,877,312,739
136	Other short-term receivables		64,484,600,412	(64,484,600,412)	(**)
136	Provision for short-term doubtful receivables		(*)	(93,300,000)	(93,300,000)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

Code	Target	Presentation number as of 31/12/2025 (previously presented)	Reclassify	Number presented as of 31/12/2025 (reclassified)
137	Provision for short-term doubtful receivables	(93,300,000)	93,300,000	(**)
150	Other current assets	8,275,318,041	(8,275,318,041)	(**)
151	Short-term prepaid expenses	5,089,969,649	(5,089,969,649)	(**)
152	Value-added tax deductible	2,937,021,508	(2,937,021,508)	(**)
153	Taxes and other receivables from the State budget	248,326,884	(248,326,884)	(**)
160	Other short-term assets	(*)	8,275,318,041	8,275,318,041
161	Short-term deferred costs	(*)	5,089,969,649	5,089,969,649
162	Value added tax deductibles	(*)	2,937,021,508	2,937,021,508
163	Taxes and other receivables from the State budget	(*)	248,326,884	248,326,884
215	Other long-term receivables	(*)	92,996,257,038	92,996,257,038
216	Other long-term receivables	92,996,257,038	(92,996,257,038)	(**)
240	Long-term assets in progress	18,458,741,633	(18,458,741,633)	(**)
241	Long-term unfinished production and business costs	17,917,376,633	(17,917,376,633)	(**)
242	Construction in progress	541,365,000	(541,365,000)	(**)
250	Long-term assets in progress	(*)	18,458,741,633	18,458,741,633
251	Long-term unfinished production and business costs	(*)	17,917,376,633	17,917,376,633
252	Construction in progress	(*)	541,365,000	541,365,000
250	Long-term investments	2,589,982,075,419	(2,589,982,075,419)	(**)
252	Investments in joint ventures and associates	1,800,000,000,000	(1,800,000,000,000)	(**)
253	Equity investments in other entities	805,739,620,000	(805,739,620,000)	(**)
254	Provision for devaluation of long-term financial investments	(15,757,544,581)	15,757,544,581	(**)
260	Long-term investments	(*)	2,589,982,075,419	2,589,982,075,419
262	Investments in joint ventures and associates	(*)	1,800,000,000,000	1,800,000,000,000
263	entities	(*)	805,739,620,000	805,739,620,000
264	Provision for devaluation of long-term financial investments	(*)	(15,757,544,581)	(15,757,544,581)
260	Other long-term assets	91,527,676,161	(91,527,676,161)	(**)
261	Long-term prepaid expenses	91,527,676,161	(91,527,676,161)	(**)
270	Other long-term assets	(*)	91,527,676,161	91,527,676,161
271	Long-term deferred costs	(*)	91,527,676,161	91,527,676,161
270	Total assets	4,541,466,175,561	(4,541,466,175,561)	(**)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

Code	Target	Presentation number as of 31/12/2025 (previously presented)	Reclassify	Number presented as of 31/12/2025 (reclassified)
280	Total assets	(*)	4,541,466,175,561	4,541,466,175,561
313	3. Taxes and other payables to State budget	25,638,801,455	(25,638,801,455)	(**)
314	3. Short-term taxes and other payables to State budget	(*)	25,638,801,455	25,638,801,455
314	Payables to employees	1,611,186,284	(1,611,186,284)	(**)
315	Payables to employees	(*)	1,611,186,284	1,611,186,284
315	Short-term accrued expenses	440,376,861	(440,376,861)	(**)
316	Short-term accrued expenses	(*)	440,376,861	440,376,861
318	Short-term unearned revenues	8,098,219,015	(8,098,219,015)	(**)
319	Short-term deferred revenue	(*)	8,098,219,015	8,098,219,015
319	Other short-term payables	6,647,365,864	(6,647,365,864)	(**)
320	Other short-term payables	(*)	6,647,365,864	6,647,365,864
322	Bonus and welfare fund	996,419,642	(996,419,642)	(**)
323	Bonus and welfare fund	(*)	996,419,642	996,419,642
337	Other long-term payables	10,054,201,929	(10,054,201,929)	(**)
338	Other long-term payables	(*)	10,054,201,929	10,054,201,929
410	Capital	4,414,175,686,724	(4,414,175,686,724)	(**)
420	Undistributed earnings	(*)	552,935,782,104	552,935,782,104
420a	- Undistributed earnings accumulated till the end of the previous year	(*)	452,333,299,264	452,333,299,264
420b	- Undistributed earnings of the current year	(*)	100,602,482,840	100,602,482,840
421	Undistributed earnings	552,935,782,104	(552,935,782,104)	(**)
421a	- Undistributed earnings accumulated till the end of the previous year	452,333,299,264	(452,333,299,264)	(**)
421b	- Undistributed earnings of the current year	100,602,482,840	(100,602,482,840)	(**)

Reclassify from Short-term Loans Receivable to Short-term Held-to-Maturity Investments

(1) Investment held until short-term maturity

(*) New indicators on the statement of finacial position according to Circular 43

(**) The indicators on the balance sheet according to Circular 200 are no longer presented in the financial situation report according to Circular 43.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

37 . CORRESPONDING FIGURES

The indicators above the Statement of income

Code	Target	Presentation number as of 30/09/2025 (previously presented)		Reclassify		Number presented as of 30/09/2025 (reclassified)	
		Quarter III 2025	Cumulative figures up to the end of Q3/2025	Quarter III 2025	Cumulative figures up to the end of Q3/2025	Quarter III 2025	Cumulative figures up to the end of Q3/2025
21	Financial income	24,921,725,686	70,806,723,591	(24,921,725,686)	(70,806,723,591)	(**)	(**)
21	Financial income	(*)	(*)	24,921,725,686	70,806,723,591	24,921,725,686	70,806,723,591
22	Financial expense	(6,181,248,312)	(24,748,312,607)	6,181,248,312	24,748,312,607	(**)	(**)
22	Financial expense	(*)	(*)	(6,181,248,312)	(24,748,312,607)	(6,181,248,312)	(24,748,312,607)

(*) New indicators on the statement of finacial position according to Circular 43

(**) The indicators on the balance sheet according to Circular 200 are no longer presented in the financial situation report according to Circular 43.

Nguyen Thi Hong	**Nguyen Thi Thanh Ha**	**Vu Ngoc Dinh**
Preparer	**Chief Accountant**	**General Director**