INVESTMENT JOINT STOCK COMPANY
SOLAR STAR

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 2910/2026/CBTT-SJF

Hanoi, October 29, 2026

INFORMATION DISCLOSURE

To: State Securities Commission
Hanoi Stock Exchange

1. Name of organization: Sao Thai Duong Investment Joint Stock Company

- Stock code: SJF
- Address: 8th Floor, SIMCO Song Da Building, Van Phuc EIA Sub-area, Ha Dong Ward, Hanoi City
- Contact Phone: (84-24) 6253 6626
- Email: hr.stdgroup@gmail.com
- Type of information disclosure: ☐24h ☐72h ☐ Unusual ☑Recurring

2. Contents of information disclosure:

- Consolidated Financial Statements for the third quarter of 2026.
- Mother's financial statement for the third quarter of 2026.

3. This information was published on the company's website on 29/10/2026 at the link http://stdgroup.vn

We would like to commit that the information published above is true and fully responsible before the law for the content of the information published.

Attachments:

- Financial Statements

- Written explanation

Persons authorized to disclose information

BUI THI NGOC HUYEN

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN ĐẦU TƯ SAO THÁI DƯƠNG
Ký ngày: 29/10/2026 16:00:35

SAO THAI DUONG INVESTMENT JOINT STOCK COMPANY

(Established in the Socialist Republic of Vietnam)

PARENT FINANCIAL STATEMENTS

THIRD QUARTER - 2026

October 2026

Model No.: B01 - DN

FINANCIAL STATEMENT
THIRD QUARTER-2026

Criteria	Code	Explanation	Final issue	Early Year Issue
A – SHORT-TERM ASSETS	**100**		**159.626.789.247**	**158.065.657.090**
I. Cash and cash equivalents	**110**		**47.789.546**	**370.462.264**
1. Money	111		47.789.546	370.462.264
2. Cash equivalents	112		0	0
II. Short-term financial investment	**120**		**0**	**0**
1. Trading securities	121		0	0
2. Provision for depreciation of trading securities (*)	122		0	0
3. Investments held to maturity	123		0	0
4. Provision for investment held to short-term maturity (*)	124		0	0
5. Other short-term investments	125		0	0
6. Provision for losses of other short-term investments (*)	126		0	0
III. Short-term receivables	**130**		**157.897.305.267**	**156.018.478.362**
1. Short-term receivables of customers	131		67.385.706.199	67.240.063.337
2. Short-term seller upfront	132		380.372.936	459.902.536
3. Short-term internal receivables	133		0	0
4. Receivables according to the construction contract schedule	134		0	0
5. Other short-term receivables	135		154.086.519.487	152.273.805.844
6. Provision for short-term bad debts (*)	136		(63.955.293.355)	(63.955.293.355)
7. Pending shortage of assets	137		0	0
IV. Inventory	**140**		**592.828.345**	**592.828.345**
1. Inventory	141		592.828.345	592.828.345
2. Provision for inventory discounts (*)	142		0	0
V. Short-Term Biological Assets	150		0	0
1. Pets take short-term one-time products	151		0	0
2. Seasonal crops or short-term one-off products	152		0	0
3. Provision for short-term biological asset losses (*)	153		0	0
VI. Other short-term assets	**160**		**1.088.866.089**	**1.083.888.119**
1. Short-term allocation pending costs	161		0	0
2. Deductible VAT	162		838.866.089	833.888.119

3. Taxes and other amounts receivable by the State	163	250.000.000	250.000.000
4. Repurchase and sale of government bonds	164	0	0
5. Other short-term assets	165	0	0
B - LONG-TERM ASSETS	**200**	**435.586.530.852**	**445.829.602.110**
I. Long-term receivables	210	0	0
1. Long-term receivables of customers	211	0	0
2. Pay long-term sellers upfront	212	0	0
3. Business capital in affiliated units	213	0	0
4. Long-term internal receivables	214	0	0
5. Other long-term receivables	215	0	0
6. Provision for long-term bad debts (*)	216	0	0
II. Fixed assets	220	**888.902.860**	**1.020.052.462**
1. Tangible fixed assets	221	888.902.860	1.020.052.462
- Historical cost	222	1.398.929.091	1.398.929.091
- Cumulative wear value (*)	223	(510.026.231)	(378.876.629)
2. Financial lease fixed assets	224	0	0
- Historical cost	225	0	0
- Cumulative wear value (*)	226	0	0
3. Intangible fixed assets	227	0	0
- Historical cost	228	0	0
- Cumulative wear value (*)	229	0	0
III. Long-term biological assets	230	0	0
1. Pet Animals for Long-Term Periodic Products	231	0	0
a) Livestock for periodic products that have not reached the adult stage	232	0	0
b) Livestock for periodic products up to the adult stage	233	0	0
- Historical cost	234	0	0
- Cumulative wear value (*)	235	0	0
2. Pets take long-term one-time products	236	0	0
3. Seasonal crops or long-term one-time products	237	0	0
4. Provision for long-term biological asset losses (*)	238	0	0
IV. Investment real estate	240	0	0
- Historical cost	241	0	0
- Cumulative wear value (*)	242	0	0

V. Long-term unfinished assets	250	0	0
1. Long-term unfinished production and business expenses	251	0	0
2. Unfinished capital construction costs	252	0	0
VI. Long-term financial investment	**260**	**427.673.423.201**	**437.596.476.026**
1. Invest in subsidiaries	261	619.120.000.000	619.120.000.000
2. Investment in associated companies and joint ventures	262	147.000.000.000	147.000.000.000
3. Investment in capital contribution to other units	263	198.660.000	198.660.000
4. Provision for long-term financial investment (*)	264	(338.645.236.799)	(328.722.183.974)
5. Investments held to maturity	265	0	0
6. Provision for investment held to long-term maturity	266	0	0
VII. Other long-term assets	270	**7.024.204.791**	**7.213.073.622**
1. Long-term allocation waiting costs	271	7.024.204.791	7.213.073.622
2. Deferred income tax assets	272	0	0
3. Equipment, spare parts: long-term	273	0	0
4. Other long-term assets	274		
TOTAL ASSETS	**280**	**595.213.320.099**	**603.895.259.200**
C - LIABILITIES	**300**	**129.902.315.440**	**131.323.500.956**
I. Short-term debt	**310**	**10.912.615.440**	**20.383.350.956**
1. Payable to short-term sellers	311	8.771.944.047	8.711.762.047
2. Buyer pays in advance for a short term	312	15.200.009	15.200.009
3. Dividends and profits must be paid	313	0	0
4. Taxes and amounts payable to the State	314	0	0
5. Payables to employees	315	0	38.843.500
6. Short-term expenses	316	2.125.471.384	2.108.909.396
7. Short-term internal payables	317	0	0
8. Payable according to the schedule of short-term construction contracts	318	0	0
9. Revenue pending short-term allocation	319	0	89.969.400
10. Other short-term payables	320	0	8.466.604
11. Short-term financial loans and leases	321	0	9.410.200.000
12. Provision for short-term payables	322	0	0
13. Welfare Reward Fund	323	0	0
14. Price Stabilization Fund	324	0	0
15. Repurchase and sale of government bonds	325	0	0

II. Long-term debt	330	**118.989.700.000**	**110.940.150.000**
1. Payable to long-term sellers	331	0	0
2. Buyers pay in advance for the long term	332	0	0
3. Taxes and long-term payables to the State	333	0	0
4. Long-term expenses	334	0	0
5. Internal payables for business capital	335	0	0
6. Internal long-term payables	336	0	0
7. Revenue pending long-term attribution	337	0	0
8. Other long-term payables	338	9.800.000.000	9.800.000.000
9. Long-term financial loans and leases	339	109.189.700.000	101.140.150.000
10. Convertible Bonds	340	0	0
11 Preferred Stock	341	0	0
12. Deferred income tax payable	342	0	0
13. Provision for long-term payables (*)	343	0	0
14. The Scientific and Technological Development Fund	344	0	0
D – EQUITY	**400**	**465.311.004.659**	**472.571.758.244**
1. Owner's contributed capital	411	792.000.000.000	792.000.000.000
2. Capital surplus	412	0	0
3. Bond Conversion Options	413	0	0
4. Other capital of the owner	414	0	0
5. Own redemption shares (*)	415	0	0
6. Asset revaluation difference	416	0	0
7. Exchange Rate Differences	417	0	0
8. Development investment funds	418	0	0
9. Other funds belonging to the owner's equity	419	0	0
10. Undistributed after-tax profit	420	(326.688.995.341)	(319.428.241.756)
- Accumulated undistributed profit by the end of the period	420A	(319.428.241.756)	(319.428.241.756)
- Undistributed profit for this period	420B	(7.260.753.585)	0
TOTAL CAPITAL (440=300+400)	**440**	**595.213.320.099**	**603.895.259.200**

Nguyen Tri Thien	**Bui Thi Ngoc Huyen**	**Bui Thi Ngoc Huyen**
Chairman of the Board of Directors	**Chief Accountant**	**Scheduler**

October 28, 2026

Model No.: B02 - DN

BUSINESS RESULTS REPORT
THIRD QUARTER -2026

Criteria	Code	Explanation	This quarter this year	This quarter last year	Accumulated numbers from the beginning of the year to the end of this quarter (This year)	Accumulated numbers from the beginning of the year to the end of this quarter (Previous Year)
1. Revenue from sales and provision of services	01		76.738.438	389.938.800	509.271.961	3.540.296.830
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales and service provision	10		76.738.438	389.938.800	509.271.961	3.540.296.830
4. Cost of goods sold	11		43.716.534	133.985.094	311.686.722	2.970.029.612
5. Gross profit on sales and supply	20		33.021.904	255.953.706	197.585.239	570.267.218
6. Profit/(loss) of sale and liquidation of investment real estate	21		0	0	0	0
7. Revenue from financial activities	22		608.970.253	608.981.016	3.282.357.177	5.401.291.664
8. Financing costs	23		4.716.336.428	4.189.885.239	9.997.214.431	30.160.565.219
- In which: Interest expense	24		10.480.852	13.208.436	74.161.606	58.681.500
9. Cost of sales	25		0	0	0	0
10. Business management expenses	26		244.865.255	292.812.692	743.481.570	2.819.631.984
11. Net profit from business activities	30		(4.319.209.526)	(3.617.763.209)	(7.260.753.585)	(27.008.638.321)
12. Other income	31		0	0	0	154.439.592
13. Other expenses	32		0	0	0	156.665.808
14. Other Profits	40		0	0	0	(2.226.216)
15. Total pre-tax accounting profit	50		(4.319.209.526)	(3.617.763.209)	(7.260.753.585)	(27.010.864.537)
16. Current CIT expenses	51		0	0	0	0
17. Deferred CIT expenses	52		0	0	0	0
18. Profit after corporate income tax	60		(4.319.209.526)	(3.617.763.209)	(7.260.753.585)	(27.010.864.537)
19. Basic earnings per share (*)	70		0	0	0	0
20. Declining interest on stocks (*)	71		0	0	0	0

Nguyen Tri Thien	**Bui Thi Ngoc Huyen**	**Bui Thi Ngoc Huyen**
Chairman of the Board of Directors	**Chief Accountant**	**Scheduler**

October 28, 2026

Model No.: B03-DN

CASH FLOW STATEMENT
(According to the direct method)

Stt	Criteria	Code	Explanation	Accumulated from the beginning of the year to the end of this quarter (This year)	Accumulated from the beginning of the year to the end of this quarter (Previous Year)
1	I. Cash flow from business activities				
2	1. Revenues from sales, provision of services and other revenues	01		311.332.680	767.433.600
3	2. Payments to suppliers of goods and services	02		(411.246.931)	(758.093.918)
6	3. Payments to employees	03		(227.139.238)	(76.501.200)
7	4. Borrowing expenses paid	04		(49.267.907)	(13.208.436)
8	5. Paid corporate income tax	05		0	0
9	6. Other revenues from business activities	06		400	0
10	7. Other expenses for business activities	07		(61.023.282)	(18.956.798)
11	Net cash flow from business activities	20		(437.344.278)	(99.326.752)
20	II. Cash flow from investment activities				
21	1. Money spent on procurement and construction of fixed assets and other long-term assets	21		0	0
22	2. Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		0	0
23	3. Expenses for loans and purchase of debt instruments of other units	23		0	0
24	4. Proceeds from recovery of loans and resale of debt instruments of other units	24		0	0
25	5. Expenditures on capital contribution to other units	25		0	0
26	6. Money recovered from investment in capital contribution to other units	26		0	0
27	7. Proceeds from loan interest, dividends and profits to be distributed	27		121.560	16.632
28	Net cash flow from investment activities	30		121.560	16.632

30	III. Cash flow from financial activities			
31	1. Proceeds from the issuance of stocks or receipt of contributed capital from owners	31	0	0
32	2. Money for the return of contributed capital to owners, repurchase of shares of issued enterprises	32	0	0
33	3. Proceeds from borrowing	33	400.000.000	150.000.000
34	4. Repayment of loan principal	34	(285.450.000)	(45.150.000)
35	5. Payment of principal of financial lease	35	0	0
36	6. Dividends and profits paid to owners	36	0	0
40	Net cash flow from financial activities	40	114.550.000	104.850.000
50	Net Cash Flow in the Period (50=20+30+40)	50	(322.672.718)	5.539.880
60	Cash and cash equivalents at the beginning of the period	60	370.462.264	18.625.442
61	Effects of changes in foreign currency exchange rates	61	0	0
70	Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	47.789.546	24.165.322

M.S.D.N: 0105806767 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ SAO THÁI DƯƠNG
Q. HÀ ĐÔNG - TP. HÀ NỘI

Nguyen Tri Thien
Chairman of the Board of Directors
October 28, 2026

Bui Thi Ngoc Huyen
Chief Accountant

Bui Thi Ngoc Huyen
Scheduler

EXPLANATION OF FINANCIAL STATEMENTS

I. GENERAL INFORMATION

Sao Thai Duong Investment Joint Stock Company (hereinafter referred to as "the Company") is a Joint Stock Company established under the First Business Registration Certificate No. 0105806767 dated March 1, 2012 issued by the Department of Planning and Investment of Hanoi City.

Since its establishment, the Company has had 7 adjustments to the Business Registration Certificate. The 7th Joint Stock Company Business Registration Certificate No. 0105806767 dated June 23, 2015.

The company is headquartered at 08th Floor, Simco Song Da Building, Van Phuc EIA Sub-area, Ha Dong Ward, Hanoi.

The Company's main activities are:

Mixed cultivation and animal husbandry; Wholesale of food; Cultivation services; Harvesting services; Forestry service activities; Sawing, sawing, planing and preservation of wood; Production of construction furniture; Production of beds, cabinets, tables and chairs; Completion of construction works; Processing and preservation of fruits and vegetables; Wholesale of rice; Cultivation of spices and medicinal plants; Production of other products from wood; Production of products from bamboo, bamboo, straw, straw and braided materials; Production of plywood, veneer, plywood and other thin boards; Afforestation and forest care; Rice cultivation; Cultivation of corn and other grain food crops; Cultivation of starchy root crops; Cultivation of sugarcane; Planting tobacco and tobacco trees; Planting trees for fiber; Planting trees with oil-containing seeds; Growing vegetables, beans of all kinds and growing flowers and ornamental trees; Planting fruit trees; Planting cashew trees; Planting pepper trees; Planting rubber trees; Planting coffee trees; Planting tea trees; Planting other perennial crops; Propagating and caring for agricultural seedlings; Processing seeds for propagation; Wholesale of other household utensils; Wholesale of agricultural machinery, equipment and spare parts; Wholesale of other machinery, equipment and machine parts; Wholesale of other materials and equipment for installation in construction; Wholesale of other specialized businesses not yet classified; And other business lines.

II. BASIS FOR MAKING FINANCIAL STATEMENTS AND FISCAL YEAR

1. Basis for making financial statements

The accompanying financial statements are presented in Vietnam Dong (VND), on the principle of original price and in accordance with the Vietnam Accounting Standards, the Vietnam Accounting System and relevant current regulations in Vietnam.

2. Fiscal Year

The Company's financial year began on January 1 and ended on December 31.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

1. Applicable accounting regime

The Company applies the Vietnamese Enterprise Accounting Regime issued under the Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, the Vietnam Accounting Standards issued by the Ministry of Finance and the attached amendments, supplements and guidelines for implementation.

2. Forms of accounting books applied

The Company's registered form of accounting books is computerized accounting.

3. Application of new accounting policies

On December 22, 2014, the Ministry of Finance issued Circular No. 200/2014/TT-BTC guiding the corporate accounting regime ("Circular 200") replacing Decision No. 15/2006/QD-BTC dated March 20, 2006 ("Decision 15") and taking effect for fiscal years starting from or after January 1, 2015 onwards.

The impact of changes in accounting policies under the guidance of Circular 200/2014/TT-BTC is applied non-retroactively. The Company has added a description of comparative information on the 2015 Financial Statements for indicators with changes between Circular 200/2014/TT-BTC and Decision 15/2006/QD-BTC in Explanation No. VII.6 of the 2015 Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents include: cash at the fund; bank deposits; short-term investments with a recovery or maturity period of not more than 3 months are easily convertible into a specified amount of money and there is no risk of conversion into cash from the date of purchase of such investment at the time of reporting.

2. Receivables

Receivables are presented according to the book value minus provisions made for bad debts. Provisions for bad debts represent the value of receivables that the Company is expected to be unable to recover at the end of the fiscal year, in which:

Overdue receivables:

	Provision level
From more than 6 months to less than 1 year	30% of the value
From 1 year to less than 2 years	50% of the value
From 2 years to less than 3 years	70% of the value
3 years or more	100% Value

Other receivables:

The provision for bad debts shall be set aside based on the expected unrecoverable loss. The increase or decrease in the provision account balance shall be accounted into the enterprise management expenses in the year.

3. Inventory

Inventory is determined on the basis of the lower price between the cost price and the net realizable value. The cost of inventory includes the cost of direct materials, direct labor costs, and overhead production costs, if any, to obtain inventory at its current location and state. The cost of inventory is determined using the weighted average method. Net realizable value is determined by the estimated selling price minus the costs to complete the same marketing, sales, and distribution costs incurred.

Provisions for inventories shall be set aside for the expected loss of value due to decreases in value (due to price reduction, damage, poor quality, obsolescence, etc.) that may occur for raw materials, finished products and goods in inventory under the Company's ownership based on reasonable evidence of the decline in value at the end of the fiscal year. The increase or decrease in the provision for inventory price reduction shall be accounted into the cost of goods sold in the year.

4. Tangible fixed assets

A tangible asset is recognized as a tangible fixed asset if it simultaneously satisfies the following criteria: (i) It is certain to obtain future economic benefits from the use of such asset; (ii) It has a useful life of more than 1 year; (iii) The historical cost of the asset must be reliably determined and be valued at VND 30,000,000 or more.
Tangible fixed assets are presented at historical cost minus the accumulated depreciation value.

Historical cost

The historical cost of procured tangible fixed assets includes the purchase price and all other costs directly related to bringing the asset into a state of readiness for use.

The historical cost of tangible fixed assets made by self-made or self-built includes construction costs, actual production costs incurred plus installation and commissioning costs.

The historical cost of a tangible fixed asset purchased in the form of exchange for a dissimilar tangible fixed asset or other asset is determined according to the fair value of the tangible fixed asset received, or the fair value of the exchanged asset, after adjustment of sums of money or the equivalent of additional payments or revenues. The historical cost of a tangible fixed asset purchased in the form of exchange for a similar tangible fixed asset, or which may be formed as a result of being sold in exchange for ownership of a similar asset, is calculated by the residual value of the exchanged fixed asset.

The historical cost of the financed, donated, and recognized tangible fixed assets initially at their original fair value or nominal value and the costs directly related to bringing the assets into a state of readiness for use.

Expenses incurred after the initial recognition of tangible fixed assets shall be recorded as an increase in the historical cost of the asset if these expenses are certain to increase the future economic benefits resulting from the use of such assets. Expenses incurred that do not satisfy the above conditions shall be recorded as production and business expenses in the year.

Depreciation

Tangible fixed assets are depreciated by the straight-line method based on the estimated useful life, specifically as follows:

	Number of years
Transmission Transport Vehicle	10

5. Financial Investments

Investing in subsidiaries

Investments in subsidiaries in which the Company holds control are presented according to the cost price method. Distributions of profits received by the parent company from the accumulated profits of its subsidiaries after the date on which the Company takes control are recorded in the Company's annual operating results. Other distributions are considered as the recovery of investments and are deducted from the value of investments.

Invest in affiliated companies

Investments in affiliated companies in which the Company has significant influence are presented using the cost method. Distributions of profits from the accumulated net profits of affiliated companies after the date on which the Company has significant influence are allocated to the Company's results of business for the year. Other distributions are treated as the recovery of investments and are deducted from the value of investments.

Provision for losses of financial investments

Provisions for losses of financial investments shall be set aside in accordance with current accounting regulations. Accordingly, the Company is allowed to set aside provisions for investments in freely exchanged securities with a book value higher than the market price at the end of the fiscal year. For long-term financial investments, the Company shall set aside provisions if the economic organization in which the Company is investing suffers losses, except for the planned losses determined in the business plan before investment.

6. Borrowing costs

Borrowing expenses directly related to the purchase, investment, construction or production of assets that require a relatively long time to be completed and put into use or business are added to the historical cost of the asset until such asset is put into use or business. Incomes arising from the temporary investment in loans are recorded as a decrease in the historical cost of the relevant asset. All other interest expenses are recorded in the Company's annual business results.

7. Upfront Costs

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on the balance sheet and are allocated over the prepaid period of the expenses that correspond to the economic benefits generated from these expenses.

8. Accounts payable and expense deducted in advance

Accounts payable and pre-deductible expenses are recorded for future amounts payable in relation to goods and services received regardless of whether the Company has received the supplier's invoice.

9. Contingencies

Provisions are recognized when the following conditions are met: (i) the Company has a current debt obligation as a result of an event that has occurred; (ii) A reduction in possible economic benefits that results in the requirement to pay the debt obligation; and (iii) the Company is able to provide a reliable estimate of the value of the debt obligation.

10. Equity

The owner's investment capital is recorded according to the owner's actual contributed capital.

The surplus of share capital is recorded according to the difference between the actual issue price and the par value of the shares upon the issuance of additional shares or re-issuance of treasury shares.

Treasury shares are recorded at actual value and deducted from equity. The company does not record profits and losses when buying, selling, issuing or canceling treasury shares.

Undistributed profit after tax is the amount of profit from the Company's operations after deducting adjustments due to the application of retrospective changes in accounting policies and retrospective adjustments to material errors of previous years.

11. Revenue

Revenue is recognized when the Company is likely to receive identifiable economic benefits with certainty. Revenue is determined by the fair value of amounts collected or to be obtained after deducting trade discounts, sales discounts, and returned sales.

Sales Revenue

Sales revenue is recognized when all of the following conditions are simultaneously satisfied: (i) The Company has transferred the majority of the risks and benefits associated with ownership of the product or goods to the purchaser; (ii) The Company no longer holds control of the goods as the owner of the goods or control of the goods; (iii) The revenue is determined with relative certainty; (iv) The Company has obtained or will obtain an economic benefit from the sale; and (v) The costs associated with the sale are identifiable.

Revenue from interest, royalties, dividends, and distributed profits

Revenue arising from the Company's interest, royalties, dividends and dividends is recognized when the following conditions are simultaneously satisfied: (i) the Company is likely to derive economic benefits from such transaction; and (ii) Revenue is determined with relative certainty.

12. Taxes

Applicable Income Tax

The current tax payable amount is calculated based on the taxable income for the year. Taxable income is different from the net profit presented on the income statement because taxable income does not include taxable income or expenses or deducted in other years (including carry-on losses, if any) and does not include non-taxable or non-deductible items.

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

Other Taxes

Other taxes are applied in accordance with the applicable tax laws in Vietnam.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

(Unit: VND)

A. Short-term assets:

1. Cash and cash equivalents

	Final issue	Early Year Issue

Cash	32.424.553	1.975.854
Bank deposits	15.364.993	368.486.410
Plus	**47.789.546**	**370.462.264**

2. Short-term financial investment: None

3. Short-term receivables:

	Final issue	**Early Year Issue**
- Short-term receivables from customers	67.385.706.199	67.240.063.337
Plus	**67.385.706.199**	**67.240.063.337**

	Final issue	**Early Year Issue**
Short-term seller prepayment 380,372,936		459.902.536
Total	**380,372,936**	**459.902.536**

- Other short-term receivables

	Final issue		**Early Year Issue**	
	Values	**Redundancy**	**Values**	**Redundancy**
	154.086.519.487		152.273.805.844	-
Plus	**154.086.519.487**		**152.273.805.844**	-

- Provision for bad short-term receivables

Final issue	**Early Year Issue**
(63.955.293.355)	(63.955.293.355)
(63.955.293.355)	**(63.955.293.355)**

4. Inventory

	Final issue		**Early Year Issue**	
	Original price	**Redundancy**	**Original price**	**Redundancy**
- Commodities	**592.828.345**		**592.828.345**	-
Plus	**592.828.345**		**592.828.345**	-

5. Short-term biological assets: None

6. Other short-term assets

	Final issue	**Early Year Issue**
- Deductible VAT	838.866.089	833.888.119
Plus	**838.866.089**	**833.888.119**

	Final issue	Early Year Issue
- Taxes and State receivables	250.000.000	250.000.000
Plus	**250.000.000**	**250.000.000**

B. Long-term assets:

1. Long-term receivables: None

2. Tangible fixed assets

Item	Means of transport	Total
HISTORICAL PRICE		
Balance at the beginning of the year	**1.020.052.462**	**1.020.052.462**
In-Term Purchases		
Closing balance	**1.020.052.462**	**1.020.052.462**
CUMULATIVE WEAR VALUE		
Balance at the beginning of the year	**(378.876.629)**	**(378.876.629)**
Depreciation in the period	(131.149.602)	(131.149.602)
Closing balance	**(510.026.231)**	**(510.026.231)**
RESIDUAL VALUE		
On New Year's Day	**1.020.052.462**	**1.020.052.462**
At the end of the year	**888.902.860**	**888.902.860**

3. Long-Term Bioproperty: None

4. Investment real estate: None

5. Long-term unfinished assets: None

6. Long-term financial investment

	Final issue			Early Year Issue		
	Original price	**Fair value**	**Redundancy**	**Original price**	**Fair value**	**Redundancy**
**** Investing in Subsidiaries***	***619.120.000.000***		***(191.446.576.799)***	***619.120.000.000***		***(181.523.523.974)***
- BWG Mai Chau Joint Stock Company	270.320.000.000		(102.492.810.455)	270.320.000.000		(92.569.757.630)
- Sunstar Ecotech Vietnam Joint Stock Company	148.800.000.000		(88.953.766.344)	148.800.000.000		(88.953.766.344)
- staBOO Vietnam Infrastructure Joint Stock Company	200.000.000.000			200.000.000.000		
**** Investing in joint venture and associate companies***	***147.000.000.000***		***(147.000.000.000)***	***147.000.000.000***		***(147.000.000.000)***
- Tona Investment and Construction Joint Stock Company	147.000.000.000		(147.000.000.000)	147.000.000.000		(147.000.000.000)
**** Invest in other units***	***198.660.000***		***(198.660.000)***	***198.660.000***		***(198.660.000)***
- JARCEL Vietnam Joint Stock Company	198.660.000		(198.660.000)	198.660.000		(198.660.000)
Plus	**766.318.660.000**		***(338.645.236.799)***	**766.318.660.000**		***(328.722.183.974)***

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

7. Other long-term assets

	Final issue	Early Year Issue
- Long-term allocation pending costs	7.024.204.791	7.213.073.622
Plus	**7.024.204.791**	**7.213.073.622**

C. Liabilities

1. Short-term debt

	Final issue		Early Year Issue	
- Payable to short-term sellers	Values	Debt repayment capacity	Values	Debt repayment capacity
	8.771.944.047	8.771.944.047	8.711.762.047	8.711.762.047
- Short-term upfront buyers	15.200.009	15.200.009	15.200.009	15.200.009

	Final issue	Early Year Issue
- Payables to employees		
	0	38.843.500
	0	**38.843.500**

	Final issue	Early Year Issue
- Short-term expenses	2.125.471.384	2.108.909.396
Plus	**2.125.471.384**	**2.108.909.396**

	Final issue	Early Year Issue
- Revenue pending short-term attribution		
- Other short-term payables	Final issue	Early Year Issue
	0	8.466.604
Plus	**0**	**8.466.604**

	Final issue	Early Year Issue
- Short-term financial loans and leases	0	9.410.200.000
Plus	**0**	**9.410.200.000**

2. Long-term debt:

	Final issue	Early Year Issue
- Other long-term payables	9.800.000.000	9.800.000.000
Plus	**9.800.000.000**	**9.800.000.000**

	Final issue	Early Year Issue
- Long-term financial loans and leases	109.189.700.000	101.140.150.000
Plus	**109.189.700.000**	**101.140.150.000**

D. Equity

-Equity and undistributed profit after tax

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

Interpretation	Investment capital of Owner	Undistributed profits	Total
Balance at the beginning of this quarter	**792.000.000.000**	**(319.428.241.756)**	**472.571.758.244**
Profit and loss in this quarter		**(7.260.753.585)**	**(7.260.753.585)**
Balance at the end of this quarter	**792.000.000.000**	**(326.688.995.341)**	**465.311.004.659**

E. ***Capital transactions with owners and dividend distribution, profit sharing***

	Final issue	Early Year Issue
Owner's investment capital		
Contributed capital at the beginning of the year	792.000.000.000	792.000.000.000
Contributed capital increased in the year	-	-
Contributed capital decreased in the year	-	-
Year-end contributed capital	792.000.000.000	792.000.000.000
Dividends, divided profits	-	-

- Accumulated undistributed profit

	Year-end issue	Early Year Issue
	(326.688.995.341)	(319.428.241.756)
Plus	**(326.688.995.341)**	**(319.428.241.756)**

F. ***Stocks***

	End of the year	Beginning of the year
	Stocks	*Stocks*
Number of shares registered for issuance	**79.200.000**	**79.200.000**
Number of shares sold to the public	**79.200.000**	**79.200.000**
Common Shares	79.200.000	79.200.000
Preferred stock	-	-
	-	-
Number of Shares Redeemed	-	-
Common Shares	-	-
Preferred stock		
Number of shares outstanding	**79.200.000**	**79.200.000**
Common Shares	79.200.000	79.200.000
Preferred stock	**79.200.000**	**79.200.000**

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

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

(Unit: VND)

1. Revenue from sales and provision of services

	Third Quarter - 2026	Third Quarter - 2025
Revenue	**76.738.438**	**389.938.800**
Revenue from sales of goods	76.738.438	389.938.800

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

Deductions		
Net Revenue	**76.738.438**	**389.938.800**

4. Cost of goods sold

	Third Quarter - 2026	Third Quarter - 2025
Cost of goods sold	43.716.534	133.985.094
Plus		
	43.716.534	**133.985.094**

7. Revenue from financial activities

	Third Quarter - 2026	Third Quarter - 2025
	608.970.253	608.981.016
Plus	**608.970.253**	608.981.016

8. Financing Costs

	Third Quarter - 2026	Third Quarter - 2025
Loan interest	4.716.336.428	4.189.885.239
Plus	**4.716.336.428**	**4.189.885.239**

10. Business management expenses

	Third Quarter - 2026	Third Quarter - 2025
Employee and management expenses	62.400.000	168.529.950
Fixed asset depreciation expense	0	47.092.159
Cost of outsourced services	182.495.255	425.939.030
Other expenses in cash		
Plus	**244.865.255**	**641.561.139**

11. Net profit from business activities	**(4,319,209,526)**	**(3,617,763,209)**	
Profit before tax		**(4.319.209.526)**	**(3.617.763.209)**
Gain Adjustment			-
Valid unreasonable expenses			-
Down Adjustment			-
Income from non-taxable activities			-
Profit before tax before adjusted loss of the previous year		**(4.319.209.526)**	**(3.617.763.209)**
Previous year's losses carried over to			
Estimated taxable income for the current year			-
CIT rates		20%	20%
Current corporate income tax expenses		-	-

The Company's tax reports will be subject to the inspection of the tax authorities. Since the application of tax laws and regulations can be interpreted in various ways, the amount of tax presented on the financial statements may be changed at the final decision of the tax authorities.

Comparison Figures

The figures on the Balance Sheet and corresponding explanations are the figures on the Financial Statements for the year ended 30/09/2026. The figures on the Statement of Results of Production

and Business Activities, the Statement of Cash Flows and the corresponding explanations are the figures of the Financial Statements for the third quarter of 2025.

Nguyen Tri Thien	**Bui Thi Ngoc Huyen**	**Bui Thi Ngoc Huyen**
Chairman of the Board of Directors	**Chief Accountant**	**Scheduler**

October 28, 2026