Mẫu số 01-B

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

No: 3010a../2026/SVN/CBTT

SOCIALIST REPUBLIC OF VIET NAM
Independent – Freedom – Happiness

Ho Chi Minh City, October 30 2026

DISCLOSURE OF PERIODIC FINANCIAL REPORTS

To: Hanoi Stock Exchange

According to Article 14, Clause 3 of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance guiding the disclosure of information on the securities market, VEXILLA VIET NAM GROUP JOINT STOCK COMPANY is disclosing the Q3 2026 financial report to the Hanoi Stock Exchange as follows:

1. **Name of organization: VEXILLA VIET NAM GROUP JOINT STOCK COMPANY**

- **Stock code**: SVN
- **Address**: Room 14.21, 14th Floor, Golden King Building, 15 Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City, Vietnam
- **Contact phone/Tel**: 0835790106 Fax: 024.3783.5103
- Email: solavina@solavina.vn

2. **Content of disclosed information**:

- Q3 2026 Financial Report

☐ Separate Financial Statement (The listed company does not have any subsidiaries and the superior accounting unit has dependent units);

☑ Consolidated Financial Statement (The listed company has subsidiaries);

☐ Combined Financial Statement (The listed company has dependent accounting units with separate accounting organizations).

- Cases requiring an explanation:

+ Corporate income tax profit at the financial result report of the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document if marked "Yes":

☑ Yes ☐ No

+ The profit after tax in the reporting period is a loss, switching from profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanation document if marked "Yes":

☐ Yes ☑ No

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM
DN: C=VN, S=HỒ CHÍ MINH, L=QUẬN 7, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM, OID.0.9.2342.19200300.100.1.1=MST:0101612880
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This information has been published on the company's website on: 30 October 2026 at the link: http://solavina.vn/.

We commit that the above disclosed information is true and fully responsible before the law for the contents of the disclosed information.

Attached Documents:

- 3nd quarter 2026 Financial Report
- Explanation document of the 3nd quater 2026 Financial Report

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

Legal Representative/Authorized Information Disclosure Representative

(Signature, full name, position, and seal)

M.S.D.N: 0101612880 C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

TỔNG GIÁM ĐỐC

Lê Hải Châu

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STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Code	Note	Beginning balance	Ending balance
A. CURRENT ASSETS	**100**		**142,344,326,712**	**204,976,849,254**
I. Cash and cash equivalents	**110**		**122,563,342**	**298,490,653**
1. Cash	111	5.1	122,563,342	298,490,653
II. Short-term financial investments	**120**		**35,750,000,000**	**25,850,000,000**
1. Held to maturity investments	123		**35,750,000,000**	**25,850,000,000**
III. Short-term receivables	**130**		**105,801,081,475**	**178,161,375,720**
1. Trade receivables	131	5.4	46,178,000,002	45,278,000,000
2. Advances to suppliers	132	5.3	4,666,500,000	4,504,400,000
3. Other short-term receivables	135	5.2	54,956,581,473	128,378,975,720
IV. Inventories	**140**		-	-
V. Short-term biological assets	**150**			
VI. Other short-term assets	**160**		**670,681,895**	**666,982,881**
1. Short-term prepaid expenses	161	**5.7a**	149,627,591	63,742,506
2. Deductible VAT	162		521,054,304	603,240,375
B. NON-CURRENT ASSETS	**200**		**84,867,832,085**	**22,569,852,988**
I. Long-term receivables	**210**		**10,047,513,429**	**22,542,513,429**
2. Other long-term receivables	215	5.5b	10,047,513,429	22,542,513,429
II. Fixed assets	**220**		**54,679,102**	**27,339,559**
1. Tangible fixed assets	221	5.6	54,679,102	27,339,559
- Cost	222		182,263,636	182,263,636
- Accumulated depreciation	223		(127,584,534)	(154,924,077)
III. Long-term biological assets	**230**			
IV. Investment property	**240**		-	-
V. Long-term assets in progress	**250**		-	-
VI.Long-term financial investments	**260**		74,765,639,554	-
1. Investments in subsidiaries	261		-	-
2. Equity investments in other entities	263		75,000,000,000	-
3. Provision for long-term investments	264		(234,360,446)	-
VII. Other long-term assets	**270**		-	-
TOTAL ASSETS	280		227,212,158,797	227,546,702,242

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

RESOURCES	Code	Notes	Beginning balance	Ending balance
C. LIABILITIES	**300**		**1,273,039,078**	**1,242,883,351**
I. Current liabilities	**310**		**1,273,039,078**	**1,242,883,351**
1. Short-term trade payables	311	5.9	467,357,541	440,707,251
2. Short-term prepayments from customers	312	5.10	-	-
3. Taxes and other payables to the State budget	314	5.11	276,825,322	307,468,358
4. Payables to employee	315		463,437,549	407,981,876
5. Short-term accrued expenses	316	5.12	-	-
6. Other short-term payables	320	5.13	48,143,090	69,450,290
7. Short-term borrowings and finance lease liabilities	321	5.8	-	-
8. Bonus and welfare fund	323		17,275,576	17,275,576
II. Long-term liabilities	**330**		-	-
D. EQUITY	**400**		**225,939,119,719**	**226,303,818,891**
I. Owner's equity	**411**	**5.14**	**225,939,119,719**	**226,303,818,891**
1. Owner's contributed capita	411		210,000,000,000	210,000,000,000
2. Investment and development fund	418		87,934,868	87,934,868
3. Other equity funds	419		136,465,222	136,465,222
4. Retained earnings	420		14,768,911,774	15,107,643,942
- Accumulated retained earnings brought forward	420a		13,512,689,878	14,768,911,774
- Retained earnings for the current period	420b		1,256,221,896	338,732,168
5. Non-controlling interests	429		945,807,855	971,774,859
TOTAL RESOURCES	**440**		**227,212,158,797**	**227,546,702,242**

Le Thi Luyen	**Le Thi Luyen**	**Le Hai Chau**
Preparer	Accounting Manager	General Director
		Ho Chi Minh, October 29, 2026

STATEMENT OF INCOME

For the period from 01/01/2026 to 30/09/2026

ITEMS	Code	Note	3th Quarter		Cumulative from the beginning of the year to	
			2025	2026	2025	2026
1. Revenue from sales of goods and rendering of services	**01**	**5.15**	**3,393,520,000**	-	**29,446,488,400**	-
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services	**10**		**3,393,520,000**	-	**29,446,488,400**	-
4. Cost of goods sold	11	5.16	3,363,400,000	-	29,185,615,800	-
5. Gross profit from sales of goods and rendering of services	**20**		**30,120,000**	-	**260,872,600**	-
6. Gain/loss from disposal and liquidation of investment propert	21					
7. Financial income	22	5.17	1,709,935,871	386,277,318	2,981,535,906	1,155,909,492
8. Financial expenses	23	5.18	34,187,671	-	320,690,959	(234,360,446)
In which: Interest expenses	24		34,187,671	-	320,690,959	-
9. Selling expenses	25		-	-	-	-
10. General and administrative expenses	26	5.19	602,918,609	512,544,953	1,749,124,826	1,927,137,946
11. Net profit from operating activities	**30**		**1,102,949,591**	**(126,267,635)**	**1,172,592,721**	**(536,868,008)**
12. Other income	31	5.20	-	705,753,425	463,856,164	1,196,712,329
13. Other expense	32	5.21	112,781	47,505,248	5,016,567	62,407,824
14. Other profit	**40**		**(112,781)**	**658,248,177**	**458,839,597**	**1,134,304,505**
15. Total net profit before tax	**50**		**1,102,836,810**	**531,980,542**	**1,631,432,318**	**597,436,497**
16. Current corporate income tax expenses	51	5.22	16,829,626	118,199,406	327,289,777	232,737,325
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profit after corporate income tax	**60**		**1,086,007,184**	**413,781,136**	**1,304,142,541**	**364,699,172**
Profit after tax of the parent company	61		65,342,454	398,212,409	1,292,714,934	338,732,168
Profit after tax of non-controlling shareholders	62		1,541,328	15,568,727	11,427,607	25,967,004
19. Basic earnings per share	**70**					

Le Thi Luyen	Le Thi Luyen	Le Hai Chau
Preparer	Accounting Manager	General Director

Ho Chi Minh, October 29, 2026

STATEMENT OF CASH FLOWS

(Indirect method)

For the period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	2025	2026
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		**1,631,432,318**	**597,436,497**
2. Adjustments for				
- Depreciation of fixed asset and investment property	02		27,339,543	27,339,543
- Provisions	03		-	(234,360,446)
- Gains/losses from investing activities	05		(2,981,535,906)	(1,155,909,492)
- Interest expenses	06		320,690,959	-
3. Operating profit before changes in working capital	08		**(1,002,073,086)**	**(765,493,898)**
- Increase or decrease in receivable	09		(33,436,510,403)	(84,890,580,325)
- Increase or decrease in payable (excluding interest payable/ corporate income tax payable)	11		(172,399,182)	(60,798,763)
- Increase or decrease in prepaid expenses	12		(174,188,928)	85,885,085
- Interest paid	14		(320,690,959)	-
- Corporate income tax paid	15		(124,288,158)	(199,477,352)
Net cash flows from operating activities	20		***(35,231,490,716)***	***(85,830,465,253)***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
- Cash outflow for lending, buying debt instruments instruments of other entities	23		(12,000,000,000)	(12,000,000,000)
- Cash recoved from lending, selling debt instruments of oder entities	24		-	21,900,000,000
- Cash recovered from equity investments in other entities	26		49,549,999,998	75,000,000,000
- Interest earned, dividends and profits received	27		1,082,869,863	1,106,392,564
Net cash flows from investing activities	30		***38,632,869,861***	***86,006,392,564***
CASH FLOWS FROM FINANCING ACTIVITIES				
- Proceeds from borrowings	33		-	-
- Repayment of principal	34		(6,600,000,000)	-
Net cash flows from financing activities	40		**(6,600,000,000)**	-
Net cash flows in the year	50		**(3,198,620,855)**	**175,927,311**
Cash and cash equivalents at beginning of the year	60		**3,465,293,716**	**122,563,342**
The effect of changes in exchange rate	61			
Cash and cash equivalents at end of the year	70	**5.1**	**266,672,861**	**298,490,653**

Le Thi Luyen	Le Thi Luyen	Le Hai Chau
Preparer	Accounting Manager	Director

Ho Chi Minh, October 29, 2026

NOTES TO FINANCIAL STATEMENTS

For the fiscal year ended as at 30 September 2026

1. GENERAL INFORMATION OF THE COMPANY

Form of ownership

Vexilla Viet Nam Group Joint Stock Company is established and operates activities under Business Registration Certificate No. 0101612880 issued by Hanoi Authority for Planning and Investment for the first time on 21 February 2005 with the original name of 249 Trade and Construction Joint Stock Company. In 2009, the Company renamed to Solavina Joint Stock Company. In 2019, the Company renamed to Vexilla Viet Nam Group Joint Stock Company. The Company was granted its 23rd amended Business Registration Certificate by the Department of Planning and Investment of Ho Chi Minh City on March 17, 2026.

The Company's head office is located at: 14.21 Floor, Golden King Building, No. 91, Nguyen Luong Bang, Ward Tan My, Ho Chi Minh City.

Company's Charter capital is VND 210.000.000.000.

Business field

Trade and Investment.

Business activities

Main business activities of the Company include:

- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals

Annual accounting period

The annual accounting period of the company is from 1 January to 31 December

Corporate structure

The Company's head office is located at: 14.21 Floor, Golden King Building, No. 91, Nguyen Luong Bang, Ward Tan Phu, Binh Thanh District, Ho Chi Minh City.

The Company's member entities are as follows:

No	Member entities	Address	Main business activities
1	Branch of Vexilla Viet Nam Group Joint Stock Company	Floor 15, Viwaseen Building, No. 48 To Huu Street, Trung Van Ward, Nam Tu Liem District, Hanoi	Trade in building materials; wholesale metal ores, machines, agricultural equipment

Drectly owned subsidiaries:

No	Name	Location	Voting rate	economic interest	Principal activities
1	M&S Trading Joint Stock Company	Floor 15, Viwaseen Building, No. 48 To Huu Street, Trung Van Ward, Nam Tu Liem District, Hanoi	96,61%	96,61%	Wholesale of all kinds of goods

2. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December. The Company maintains its accounting records in VND.

3. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

4. Accouting policies

The following are the significant have been adopted by the company in preparing these separate financial statements:

The accounting policies that have been adopted by the Company in the preparation of these separate financial statements are consistent with those adopted in the preparation of its most recent separate financial statements.

4.1 Basis for preparation of Financial Statements

The separate financial statements, except for the separate financial statements of cash flows, are prepared on the accrual basis using the historical cost concept. Separate financial statements of cash flows is prepared using the indirect method

4.2 Foreign currency transaction

Transactions currencies other than VND during the period have been translated into Vietnamese Dong at the actual rate of exchange ruling at transaction dates.

Monetary assets and liabilities denomainated in currencies other than VND are translated into VND at the account transfer buying rate and accont transfer selling rate, respectively, at the end of the accounting period quoted by the commercial bank where the company most frequently conducts transactions and has the lagest outstanding balance of foreign currencies at the end of the accounting period

Exchange rate differences resulting from revaluation of foreign currency monetary items at the end of the accounting period after offsetting increases and decreases are recorded in financial income or financial expenses.

4.3 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short -term highly liquid investments that are readily covertible to known amount of cash, are subject to an insighnificant risk of changes in value, and are held for the purpose of meeting short term cash commitments rather than for investment or other puposes

4.4 Financial investments

Investments held to maturity comprise: term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Equity Investments in other entities comprise: investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Dividends received in the form of shares only monitor the number of shares received but do not record the increase in the value of the investment and financial income.

Provision for devaluation of investments is made at the end of the period as follows:

With regard to long-term investments (other than trading securities) without significant influence on the investee: If the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.

For investments held to maturity: based on the ability to recover, set up provisions for doubtful debts according to the provisions of law.

4.5. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

4.6. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

4.7. Fixed assets, Finance lease fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost compries its purchase price, including import duties, non refundable purchase taxes and any directly attributable cost of bringing the asset to its working condition for it is located. Expenses incurred after tangible fixed assets have been put into operation, such as repair and maintenance and overhaul cost, is charged to the separate statement of income in the period in which the costs are incurred. In siuations where its can be clearly demonstrated that the expenditure has resulted in an increase in the future conomic benefits expected to be obtained from the use tangible fix asset beyond their originally assessed standard of beformance, the expenditure is capitalised as in capitalised as an additional cost of tangible fixed assets.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is recognized as income or expense in the period.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Machinery, equipment	05 - 10	years

4.8. Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

4.9. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company.

Trade and other payables are starter at their cost. Trade and other payables are classified as fmonetary items denominated in foreign currencies are revalued at account transfer selling rate at the at the reporting date.

When preparing financial statements, accountants payable are classifed as long-term or short-term in the separate statement of financial position based on the remaining period of these payables at the reporting date

4.10. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Treasury shares are shares issued and bought-back by the issuing company itself. Treasury shares are uncancelled and shall be re-issued within the period as regulated by the law on securities. Treasury shares shall be recorded at the actual buyback price and presented on the Statement of Financial position as a decrease in owner's equity. Cost of Treasury shares when being re-issued or used to pay dividend, bonus, etc. shall be calculated using the weighted average method.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. In case dividend payment or profit distribution for the owners exceeds the net profit, the difference shall be recorded as a decrease in contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders/Board of Management and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

4.11. Revenue

Sale of goods

Revenue from the sale of goods shall be recognised when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;

- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Revenue arising from the use by the others of the Company's assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Revenue deductions

Revenue deductions from sales and service provisions arising in the year include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

4.12. Cost

Cost of goods sold

The recognition of cost of goods sold is matched against revenue in theyear and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

4.13. Corporate income tax

a, Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

b, Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has 20% taxable income for the year 2020.

The Company is eligible for a 30% reduction of the corporate income tax in 2020 according to the Resolution No. 116/2020/QH14 of the National Assembly dated on 19 June 2020.

4.14. Segment information

Due to in the year the Company's revenue only arises from commercial activities in Vietnamese territory, the Company does not prepare segment reports by business segment and geographical segment.

4.15. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;

Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;

Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION

5.1. CASH AND CASH EQUIVALENTS

	September 30, 2026	January 01, 2026
	VND	VND
Cash on hand	291,829,478	117,822,989
Demand deposits	6,661,175	4,740,353
	298,490,653	**122,563,342**

5.2 SHORT - TERM LOAN RECEIVABLES

	September 30, 2026		January 01, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term loan receivables				-
- Ha, Quyet Chien	13,850,000,000		13,850,000,000	
- Hoang, Hai Trang	-		21,900,000,000	
- Pham Van Hung	12,000,000,000		-	
	25,850,000,000	-	**35,750,000,000**	-

(i): Pursuant to Loan Agreement No. 01.2022/HĐVT dated May 20, 2022, and its appendices, with an interest rate of 5% per annum, the collateral consists of 10 adjacent houses located in the Nam 32 Urban Area, Tram Troi Town, Hoai Duc District, Hanoi, as per the Real Estate Purchase Contract between Lung Lo 5 Investment and Development Joint Stock Company and Mr. Ha Quyet Chien.

(ii) Pursuant to Loan Agreement No. 2012/2024/HĐVT dated November 26, 2024 and Appendix No. 01 dated February 27, 2025, the loan term is 09 months from February 27, 2025, with an interest rate of 5% per annum. The collateral comprises two (02) real estate deposit agreements for the purchase of properties located in Nam 23 Urban Area, Tram Troi Town, Hoai Duc District, Hanoi, under the Real Estate Deposit Agreement entered into between Lung Lo 5 Investment and Development Joint Stock Company and Ms. Hoang Hai Trang. On January 6, 2026, the parties executed the Loan Agreement Liquidation Minutes for Loan Agreement No. 2012/2024/HĐVT dated November 26, 2024 and the related agreements

(ii): Pursuant to Loan Agreement No. 10.01.2026/HĐVT dated January 10, 2026, the loan term is 06 months from January 10, 2026, with an interest rate of 5% per annum, the principal and accrued interest are payable in a lump sum upon maturity.

5.3. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	September 30, 2026		January 01, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term	-			-
Foveris Joint Stock Company	4,500,000,000		4,500,000,000	-
International Auditing and Valuation Company Limited	-		115,000,000	
Prepay for other object	4,400,000	-	51,500,000	-
	4,504,400,000	-	**4,666,500,000**	-

5.4. SHORT-TERM TRADE RECEIVABLES

	September 30, 2026	January 01, 2026
Detailed by customers with large account balances:	VND	VND
- NEW EAST WEST COMPANY LIMITED	45,278,000,000	45,278,000,000
- Other receivables	-	900,000,002
	45,278,000,000	**46,178,000,002**

(i): Pursuant to Share Transfer Contract No. 30/06/2025/HĐCNCP-LL5 dated June 20, 2025, the issuing entity is Lung Lo 5 Investment and Development Joint Stock Company. The common shares, with a par value of VND 10,000 per share, totaling 6,340,000 shares, were transferred at a price of VND 11,700 per share, with a total transfer value of VND 74,178,000,000.

5.5. OTHER RECEIVABLES

	September 30, 2026		January 01, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
- Advances	-	-	16,650,820,000	-
- Interest receivable	2,478,975,720	-	349,096,000	-
- Busuness cooperation interest	-	-	1,473,000,000	-
- Contract performance	27,700,000,000	-	27,700,000,000	-
- Other receivables	98,200,000,000	-	8,783,665,473	-
	128,378,975,720	-	**54,956,581,473**	-
b) Long-term				
- Other receivables	22,542,513,429		10,047,513,429	
	22,542,513,429	-	**10,047,513,429**	-

(i) Pursuant to Share Purchase Deposit Agreement No. 2204/2025-HĐĐC dated April 22, 2025, entered into between Vexilla Vietnam Group Joint Stock Company and Ms. Bui Thi Thanh Tuoi, the deposit amount was VND 16 billion for the intended purchase of 4,000,000 shares issued by Cyan Joint Stock Company.

(i) Pursuant to Capital Contribution Deposit Agreement No. 23.04/2025/HĐĐC dated April 23, 2025, the issuing entity is Mya Capital Financial Investment Company Limited; the deposit amount is VND 11.7 billion, representing 23.4% of the value of the capital contribution interest.

(iii) Receivable from Foveris Joint Stock Company under Cooperation Agreement No. 0212/HĐHT dated December 2, 2022, Appendix No. 01 dated June 12, 2023, and Appendix No. 02 dated October 1, 2023 executed between the Company and Foveris Joint Stock Company. The Company contributed VND 10 billion to support research activities and to facilitate the completion of legal procedures for a 6.7-hectare project involving the cultivation of medicinal plants and aquaculture in Hung Tam Hamlet, Hung An Commune, Bac Quang District, Ha Giang Province. The Company is entitled to 5% of profits based on its actual contributed capital. On January 6, 2026, both parties agreed to liquidate Business Cooperation Agreement No. 0601/BBTL-HTKD.

(ii) Pursuant to Investment Cooperation Agreement No. 0104/2026/HĐHT/VEXILLA dated April 01, 2026 between Vexilla Vietnam Group Joint Stock Company and Ms. Do Nhu Kieu Anh

(ii) Pursuant to Business Cooperation Agreement No. 1403/2026/HTKD-MS dated March 14, 2026 between M&S Trading Joint Stock Company and Mr. Phung The To

(ii) Pursuant to Business Cooperation Agreement No. 0702/2026/HTKD-MS dated February 7, 2026 between M&S Trading Joint Stock Company and Ms. Luong Thi Thu Dung. Termination of the Cooperation Agreement on 7 April 2026.

5.6. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Other tangible fixed assets	Total
	VND	VND	VND	VND
Cost				
Opening balance		**182,263,636**	-	**182,263,636**
- Additions				-
Closing balance	-	**182,263,636**	-	**182,263,636**
Accumulated depreciation				
Opening balance		*127,584,534*	-	*127,584,534*
- Charge for the period		*27,339,543*		*27,339,543*
Closing balance	-	**154,924,077**	-	**154,924,077**
Net book value				
Opening balance		54,679,102	-	54,679,102
Closing balance	-	**27,339,559**	-	**27,339,559**

5.7. PREPAID EXPENSES

	September 30, 2026	January 01, 2026
	VND	VND
a) Short-term prepaid expenses		-
- Others	63,742,506	149,627,591
	63,742,506	**149,627,591**

...

5.8. LOANS AND FINANCE LEASE LIABLITIES

5.9. SHORT-TERM TRADE PAYABLES

	September 30, 2026		January 01, 2026	
	Value	Amount can be paid	Value	Amount can be paid
	VND	VND	VND	VND
Trade payables detailed by suppliers with large account balances:				
- Kien Viet Architecture and Advertising Co., Ltd.	139,869,600	139,869,600	139,869,600	139,869,600
- Sen Dai Viet Trading Company Limited	74,830,000	74,830,000	74,830,000	74,830,000
- Payable to others object	226,007,651	226,007,651	252,657,941	252,657,941
	440,707,251	**440,707,251**	**467,357,541**	**467,357,541**

5.10.SHORT TERM PREPAYMENTS FROM CUSTOMERS

	September 30, 2026	January 01, 2026
	VNĐ	VNĐ
- *Short Term Prepayments From Customer*	-	
	-	

5.11. TAX AND PAYABLES FROM STATE BUDGET

(Detailed as in appendix 2)

5.12. SHORT TERM ACCRUED EXPENSES

	September 30, 2026	January 01, 2026
	VND	VND
- Other accrued expenses	-	-
	-	-

5.13. OTHER PAYABLES

		September 30, 2026	January 01, 2026
		VND	VND
a)	**Short term**		
-	Trade union fee	39,710,450	39,710,450
-	Social insurance	9,287,603	7,247,603
-	Health insurance	1,218,684	858,684
-	Unemployment insurance	513,853	326,353
-	Others	18,719,700	
		69,450,290	**48,143,090**

5.14. OWNER'S EQUITY

a) Changes in owner's equity: detailed as in appendix 3

b) Share

	September 30, 2026	January 01, 2026
Quantity of Authorized issuing shares	21,000,000	21,000,000
Quantity of issued shares and full capital contribution	21,000,000	21,000,000
Quantity of outstanding shares in circulation	21,000,000	21,000,000
Par value per share (VND)	10,000	10,000

5.15. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	For the period ended September 30, 2026	For the period ended September 30, 2025	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period
	VND	VND	VND	
Revenue from sale of goods	0	3,393,520,000	-	29,446,488,400
Total	**0**	**3,393,520,000**	-	**29,446,488,400**

5.16. COSTS OF GOODS SOLD

	For the period ended September 30, 2026	For the period ended September 30, 2025	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period
	VND	VND	VND	VND
Cost of goods sold	0	3,363,400,000	-	29,185,615,800
Total	**0**	**3,363,400,000**	-	**29,185,615,800**

5.17. FINANCIAL INCOME

	For the period ended September 30, 2026	For the period ended September 30, 2025	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period
	VND	VND	VND	VND
Other financial incomes	386,277,318	690,812,469	1,155,909,492	2,981,535,906
	386,277,318	**690,812,469**	**1,155,909,492**	**2,981,535,906**

5.18. FINANCIAL EXPENSES

	For the period ended September 30, 2026	For the period ended September 30, 2025	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period
	VND	VND	VND	VND
Other financial expenses	-	34,187,671	(234,360,446)	320,690,959
	-	**34,187,671**	**(234,360,446)**	**320,690,959**

5.19. GENERAL AND ADMINISTRATIVE EXPENSES

	For the period ended September 30, 2026	For the period ended September 30, 2025	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period
	VND	VND	VND	VND
Labour expenses	338,277,257	390,738,607	850,088,016	1,048,156,249
Equipment expenses	23,720,079	28,365,014	74,939,811	71,040,482
Depreciation expenses	11,139,004	9,113,181	27,339,543	27,339,543
Tax, Charge, Fee	243,966	240,000	1,773,966	9,192,700
Expenses of outsourcing services	139,164,647	174,418,877	972,975,158	591,912,133
Other expenses in cash		42,930		1,483,719
	512,544,953	**602,918,609**	**1,927,116,494**	**1,749,124,826**

5.20. OTHER INCOME

	For the period ended September 30, 2026	For the period ended September 30, 2025	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period
	VND	VND	VND	VND
Others income	705,753,425	-	1,196,712,329	463,856,164
	705,753,425	**-**	**1,196,712,329**	**463,856,164**

5.21. OTHER EXPENSES

	For the period ended September 30, 2026	For the period ended September 30, 2025	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period
	VND	VND	VND	VND
Others	47,505,248	112,781	62,407,824	5,016,567
	47,505,248	**112,781**	**62,407,824**	**5,016,567**

5.22. CURRENT CORPORATE INCOME TAX EXPENSES

		September 30, 2026	September 30, 2025
-	current tax expense	597,436,497	1,631,432,318
*	**Total profit before tax**	**597,436,497**	**1,631,432,318**
	The subsidiary's loss cannot be offset against the Parent Company's taxable income	503,853,518	5,016,567
	Adjustments to determine taxable income	62,396,612	-
*	**Current taxable income**	1,163,686,627	1,636,448,885
	Current corporate income tax expense (tax rate 20%)	232,737,325	327,289,777
	Corporate income tax payable at the end of the year	**232,737,325**	**327,289,777**

5.23. BASIC EARNINGS PER SHARE

	September 30, 2026	September 30, 2025
	VNĐ	VNĐ
Net profit after tax	364,699,172	1,304,142,541
Profit distributed to common shares	21,000,000	21,000,000
Average number of outstanding common shares in circulation in the year	21,000,000	21,000,000
Basic earnings per share	**17**	**62**

5.24. FINANCIAL INSTRUMENTS

The types of financial instruments of the Company include:

	Carrying amount			
	September 30, 2026		January 01, 2026	
	Original Cost	Provision	Original Cost	Provision
	VND	VND	VND	VND
Financial Assets				
Cash and cash equivalents	298,490,653	-	122,563,342	
Trade and other receivable:	67,820,513,429		56,225,513,431	
Loans	128,378,975,720	-	54,956,581,473	-
	196,497,979,802	-	**111,304,658,246**	-

	Carrying amount	
	January 01, 2026	September 30, 2026
	VND	VND
Financial Liabilities		
Trade and other payables	515,500,631	510,157,541
Accrued expenses	-	-
	515,500,631	**510,157,541**

Financial risk management

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. the Board of Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

	Under 1 year	From 1 to 5 years	Total
	VND	VND	VND
As at 30/09/2026			
Cash and cash equivalents	964,527,317		964,527,317
Trade and other receivables	45,278,000,000	22,542,513,429	67,820,513,429
Loans	128,378,975,720	-	128,378,975,720
	174,621,503,037	**22,542,513,429**	**197,164,016,466**

As at 01/01/2026			
Cash and cash equivalents	122,563,342		122,563,342
Trade and other receivables	46,178,000,002	10,047,513,429	56,225,513,431
Loans	54,956,581,473		54,956,581,473
	101,257,144,817	**10,047,513,429**	**111,304,658,246**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Total
	VND	VND	VND
As at 30/09/2026			
Borrowings and debts	-		-
Trade and other payables	510,157,541	-	510,157,541
Accrued expenses	-	-	-
	510,157,541	-	**510,157,541**
As at 01/01/2026			
Borrowings and debts	-		-
Trade and other payables	515,500,631	-	515,500,631
Accrued expenses	-		-
	515,500,631	-	**515,500,631**

Le Thi Luyen	**Le Thi Luyen**	**Le Hai Chau**
Preparer	Accounting Manager	General Director
		Ho Chi Minh, October 29, 2026

APPENDIX 01: FINANCIAL INVESTMENTS

b) Investments in other entities

	September 30, 2026			January 01, 2026		
	Original Cost	Recoverable amount	Provision	Original Cost	book value	Provision
	VND	VND	VND	VND	VND	VND
- Cyan joint stock company			-	75,000,000,000	75,000,000,000	-
	-	-	-	**75,000,000,000**	**75,000,000,000**	-

Details of the Corporation's investments as at June 30, 2026 are as follows:

Name of associates	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
- Cyan joint stock company	Thanh Nien Street, Ha My Dong B Block, Dien Duong Ward, Dien Ban Town, Quang Nam Province, Vietnam	0.00%	0.00%	

APPENDIX 02 : TAX AND PAYABLES FROM STATE BUDGET

	January 01, 2026		In the year		September 30, 2026	
	Tax receivable	Tax payable	Tax payable	Tax paid	Tax receivable	Tax payable
	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ
	-	**276,825,322**	**320,055,880**	**289,412,844**	-	**307,468,358**
- Corporate income tax		276,164,722	232,737,325	206,710,289		302,191,758
- Other tax, fee			7,198,324	7,198,324	-	-
- Personal income tax		660,600	80,120,231	75,504,231		5,276,600

APPENDIX 03 : **OWNER'S EQUITY**

Changes in owner's equity

	Contributed capital	Development and investment funds	Other reserves	Retained earnings	Non – Controlling Interest	**Total**
	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ
Beginning balance of previous year	**210,000,000,000**	**87,934,868**	**136,465,222**	**13,512,689,878**	**936,416,107**	**224,673,506,075**
Increase in capital in previous year	-	-	-		-	-
Profit in previous year	-			1,256,221,896	9,391,748	**1,265,613,644**
Ending balance of previous year	**210,000,000,000**	**87,934,868**	**136,465,222**	**14,768,911,774**	**945,807,855**	**225,939,119,719**
Beginning balance of current year	**210,000,000,000**	**87,934,868**	**136,465,222**	**14,768,911,774**	**945,807,855**	**225,939,119,719**
Increase in capital in this year	-	-	-	-	-	-
Profit in this year	-	-	-	338,732,168	25,967,004	364,699,172
Ending balance of this year	**210,000,000,000**	**87,934,868**	**136,465,222**	**15,107,643,942**	**971,774,859**	**226,303,818,891**